

# EXCISE ACT

Act No. 14 of 1994 - June 17, 1994

[Amendments – MRA Act 2004]

## ARRANGEMENT OF SECTIONS

<b>PART I – PRELIMINARY.....</b>	<b>3</b>
1 SHORT TITLE .....	3
2 INTERPRETATION .....	3
<b>PART II – LIABILITY TO EXCISE DUTY“, MID LEVY AND CO<sub>2</sub> LEVY OR GRANTING OF CO<sub>2</sub> REBATE .....</b>	<b>13</b>
3 Charge to excise duty .....	13
3A CHARGE TO MID LEVY .....	14
3B PAYMENT OF MID LEVY.....	14
3C CO <sub>2</sub> levy or CO <sub>2</sub> rebate on motor cars .....	14
3CA Suspension of CO <sub>2</sub> Levy or CO <sub>2</sub> rebate on motor cars.....	16
3D Technical Certification Committee ( <i>Repealed</i> ).....	16
3E Levy on energy consumption .....	17
4 Entries for excisable goods .....	16
4A Accounting of goods warehoused in an excise warehouse.....	17
5 Payment under protest .....	17
6 Claim for excise duty short paid ( <i>Repealed wef 01 June 2016</i> ) .....	19
7 Surcharge for late payment .....	19
8 Export of excisable goods .....	19
<b>PART III – LICENCES .....</b>	<b>19</b>
9 Licensing.....	19
10 Issue of licence .....	19
11 Validity of licence .....	20
12 Renewal of licence .....	21
13 Transfer of licence.....	21
14 Appeal to Supreme Court ( <i>Repealed by Act 26/12</i> ).....	21
15. Obligations of licensee .....	21
<b>PART IV – CONTROL OF PREMISES AND EXCISABLE GOODS.....</b>	<b>22</b>
16 Manufacture of excisable goods .....	22
17 Interference with factory, apparatus and excisable goods.....	22
18 Possession of molasses, sugar cane juice and wash .....	22
19 Use of Still and transfer of excisable goods and still .....	23
20 Sampling of excisable goods .....	23
21 Control of certain excisable goods.....	23
22 Stocktaking and excise duty unpaid .....	23
23 Security .....	25
24 Record .....	25
<b>PART V – POWERS OF DIRECTOR-GENERAL.....</b>	<b>25</b>
25 General powers of Director-General.....	25
26 Power to require information .....	26

27	Power of inspection .....	26
28	Power to examine goods, apparatus or equipment .....	27
29	Right of access to factory or licensed premises .....	27
30	Search warrant .....	27
31	Power to take assistance.....	27
32	Power to stop and search any vehicle .....	27
33	Arrest and search .....	28
34	Seizure of goods .....	28
35	Security for goods seized .....	29
36	Forfeiture .....	29
37	Disposal of seized goods .....	29
37A	Powers of police officers .....	29
38	DELEGATION BY COMPTROLLER ( <i>Repealed by Act 33 of 2004</i> ).....	29
39	POWER OF POLICE OFFICERS ( <i>Repealed by Act 33 of 2004</i> ).....	29
<b>PART VI – OFFENCES AND PENALTIES .....</b>		<b>29</b>
40	Unlawful dealings.....	29
41	Unlawful possession of excisable goods and apparatus .....	31
42	Misuse of excisable goods.....	31
43	Collusion.....	31
44	Obstruction of officers .....	32
45	Other offences .....	32
46	Burden of proof.....	32
47	Evidence .....	32
48	Penalties.....	33
49	Disciplinary action against licensee.....	33
50	Compounding of offences.....	35
<b>PART VII – MISCELLANEOUS .....</b>		<b>35</b>
51	Cessation of business .....	35
52	Refund of excise duty.....	36
52A	Claim on export of waste PET bottles or PET flakes or recycling of waste PET bottles.....	37
52B	Claim on waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres.....	38
53	Erroneous refund, remission, exemption or reduction .....	379
54	Powers of minister .....	39
55	Jurisdiction of magistrates .....	39
56	Application of act .....	39
57	Regulations.....	39
57A	Transitional provisions .....	40
58	- .....	40
59	- .....	40

# <sup>1</sup>EXCISE ACT

## PART I – PRELIMINARY

### 1 SHORT TITLE

This Act may be cited as the Excise Act <sup>2</sup>

### 2 INTERPRETATION

In this Act –

<sup>3</sup> <sup>4</sup>“**admixed spirit**” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by mixing redistilled alcohol with –

- (a) malt whisky; and
- (b) odiferous substances and mixtures including alcoholic solutions;

<sup>5</sup> “**admixed wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained by mixing wine in a proportion not exceeding 20 per cent with island wine or fruit wine or made-wine;

<sup>6</sup>“**agricultural rum**” means a product obtained exclusively from alcoholic fermentation and distillation of sugar cane juice, having the aromatic characteristics specific to rum and a content of volatile substances equal to or exceeding 225 grams per hectolitre of alcohol of 100 per cent by volume and when bottled for consumption has a minimum alcoholic strength of 37 per cent by volume and a maximum of 50 per cent by volume;

“**alcohol**” means a product obtained by distilling a fermented liquid;

<sup>78</sup>“**alcoholic beverage**” means a beverage having an alcoholic strength <sup>9</sup>exceeding 0.5 per cent of alcohol by volume but does not include beer and spirit cooler;

<sup>10</sup>“**alcoholic products**” means agricultural rum, compounded spirits, island recipe rum, local rum and rum;

“**alcoholic strength**” means the ratio of the volume of pure alcohol present in a product at 20 degrees Celsius to the total volume of that product at the same temperature measured in accordance with the system recommended by the International Organisation of Legal Metrology;

<sup>11</sup>“**anhydrous ethanol**” means a product, which is dehydrated, having an alcoholic strength of more than 99 per cent by volume obtained by distilling fermented molasses of sugar cane;

<sup>1213</sup>“**aperitif**” –

- (a) means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not less than 15 per cent of alcohol by volume; and
- (b) includes cordial or liqueur;

“**apparatus**” means any instrument, appliance, vessel, utensil, equipment or machinery used or designed or adapted for the manufacture of excisable goods and includes any part of an apparatus;

<sup>14</sup>“**Authority**” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act <sup>15</sup>;

“**beer**” –

- (a) means a product <sup>16</sup>obtained from the fermentation of malt, any other agricultural product or its derivatives<sup>17</sup> or any other saccharine substance and flavoured with hops or other bitters; and
- (b) includes ale, porter, lager, stout or any other similar product manufactured and sold as beer;

<sup>18</sup><sup>19</sup>“**blended brandy**” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol;

<sup>20</sup><sup>21</sup>“**blended gin**” means a product having an alcoholic strength of not less than 37 per cent of alcohol by volume obtained by blending gin with redistilled alcohol;

<sup>22</sup>“**blended mogas**” means a product obtained by blending anhydrous ethanol with mogas;

“**blended whisky**” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending a number of distillates each of which separately is entitled to the description of whisky;

“**bottling premises**” means premises in a factory approved by the Director-General for the manufacture and bottling of <sup>23</sup>liquor and alcoholic products;

<sup>24</sup><sup>25</sup>“**brandy**” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by distilling fermented grape juice wine, wine, or wine lees, fruit wine or fruit wine lees ;

“**brewer**” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

<sup>26</sup>“**classic or vintage motor car**” has the same meaning as in the Consumer Protection (Control of Imports) Regulations 1999;

<sup>27</sup>“**CCTV system**” means a closed circuit television system;

<sup>28</sup><sup>29</sup>“**cane spirit**” means a product having an alcoholic strength of not less than 33 nor more than 50 per cent of alcohol by volume obtained by adding flavours or essences to redistilled alcohol produced from sugar cane or its derivatives;

“**cask**” means a container of not less than 10 litres approved by the Director-General for use in a factory;

<sup>30 31 32</sup>“**cider**” means an alcoholic beverage made from the fermentation of apples or concentrated apple juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume;

<sup>33</sup>“**CO<sub>2</sub>**” means carbon dioxide;

<sup>34 35 36</sup>“**CO<sub>2</sub> emission**” means the average combined measurement of carbon dioxide (CO<sub>2</sub>) measured in grammes per kilometre;

“**CO<sub>2</sub> levy**” means the CO<sub>2</sub> levy referred to in section 3C;

“**CO<sub>2</sub> rebate**” means the CO<sub>2</sub> rebate referred to in section 3C;

“**CO<sub>2</sub> threshold**” means the CO<sub>2</sub> threshold referred to in Sub-Part B of Part III of the First Schedule;

“**Commissioner**” means the Commissioner of Police;

<sup>37</sup>Committee – Deleted by Finance Act 23 of 2001

<sup>3839</sup>“**compounded spirits**” means rum, local rum or agricultural rum compounded into a product of a different flavour, taste or colour and having an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume;

<sup>40</sup>Committee – Deleted by MRA Act 33 of 2004

<sup>41</sup>“**Comptroller**” –

<sup>42</sup>“**cordial**” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by -

(a) adding sugar, honey or other natural sweeteners, provided that their mixtures when added in the manufacture shall have a sugar content, expressed as invert sugar, of at least 50 grams per litre; and

(b) distilling or mixing ethyl alcohol or distilled spirits with lime juice or any fruit juice,

and which is labelled as such;

“**cosmetic**” means a toilet preparation containing alcohol;

<sup>434445</sup>“**country liquor**”

“**cosmetic**” means a toilet preparation containing alcohol;

“**customs control**” has the same meaning as in the Customs Act <sup>46</sup>;

“**customs duty**” means the duty leviable under the Customs Tariff Act;

“**denatured alcohol**” means heating and lighting alcohol, power alcohol (red) and power alcohol (white) obtained by denaturing alcohol with such materials and in such manner as may be prescribed;

<sup>47</sup>“**Director-General**” means the Director General of the Authority;

“**distiller-bottler**” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

“**distillery**” means premises in a factory approved by the Director-General for the distillation of a fermented liquid into alcohol or for the <sup>48</sup>re-distillation of alcohol;

<sup>49</sup>“**distilled gin**” –

- (a) means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume -
  - (i) produced by redistilling organoleptically alcohol produced from agricultural raw materials other than grains in the presence of juniper berries and of other natural botanicals provided that the juniper taste is predominant; or
  - (ii) the mixture of the product of such distillation and alcohol with natural and/or nature-identical flavouring substances and/or flavouring preparations; but
- (b) does not include a product obtained simply by adding essences or flavourings to the alcohol;

“**drug**” means a medicinal preparation containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex<sup>50</sup>, or according to specifications approved by the Permanent Secretary;

“**entry**” means a declaration made by a manufacturer in such manner and in such form as may be approved by the Director-General for the purposes of section 4;

“**excise duty**” –

- (a) means the excise duty specified in section 3; and
- <sup>51</sup>(b) includes –
  - (i) any surcharge under section 7; and
  - (ii) any penalty or interest;

“**excisable goods**” means goods specified in the First Schedule;

“**excise seal**” means a seal, cap, label or other device approved by the Director-General;

“**excise warehouse**” means premises<sup>52</sup>, whether or not in a factory approved by the Director-General for the deposit of excisable goods;

“**export**” has the same meaning as in the Customs Act <sup>53</sup>;

“**factory**” –

- (a) means premises approved by the Director-General in which excisable goods may be manufactured, stored or sold by wholesale; and
- (b) includes the storeroom and the excise warehouse of a factory;.

<sup>54</sup>“**formula**” means the formula specified in Sub-Part B of Part III of the First Schedule;

<sup>55</sup>“**fortified admixed wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to admixed wine;

<sup>56</sup>“**fortified country liquor**”

<sup>57</sup>“**fortified fruit wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to fruit wine;

<sup>58</sup>“**fortified island wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to island wine;

<sup>59</sup>“**fortified made wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to made wine;

<sup>60</sup> <sup>61</sup>“**fortified wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine;

<sup>62</sup> <sup>63</sup>“**fruit wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of any fresh fruit or fruit must, whether condensed or concentrated, other than grape must, fresh grapes or sound grapes;

“**furfuraldehyde**” means the chemical organic substance known under that name or as furfural, furfurol or pyromucic aldehyde;

<sup>64</sup><sup>65</sup><sup>66</sup>“**gin**” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;

<sup>67</sup>“**gin concentrate**”

<sup>68</sup> “**hydrous ethanol**” means a product, which is not dehydrated, having an alcoholic strength of more than 99 per cent by volume obtained by distilling fermented molasses of sugar cane;

“**import**” has the same meaning as in the Customs Act <sup>69</sup>;

<sup>70</sup> “**import permit**” has the same meaning as in the Consumer Protection (Control of Imports) Regulations 1999;

<sup>71</sup> “**inspection certificate**” means the inspection certificate referred to in the Consumer Protection (Control of Imports) Regulations 1999;

<sup>72</sup> “**island recipe rum**” means a product having an alcoholic strength of not less than 30 per cent and not more than 40 per cent of alcohol by volume and obtained by mixing agricultural rum, rum or local rum with fruits, sugar, spices with or without flavouring substances;

<sup>73</sup> “**island wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar;

“**leaf tobacco**” means tobacco leaves which are being or have been cured but which have not undergone any other process to render them fit for the manufacture of tobacco products;

“**licence**” means a licence specified in column 1 of the Second Schedule;

“**licence fee**”, in relation to a licence, means the fee corresponding to the licence and to the business authorised as specified in columns 2 and 3 respectively of the Second Schedule;

“**licensed premises**” means premises, other than a factory, on which a licensee is authorised to carry on his business;

“**licensee**” means the holder of a licence and includes a person whose name is endorsed on a licence under section 13 (4);

<sup>74</sup> “**licensing authority**”, in relation to a licence under the Second Schedule, means the Director-General;

<sup>76</sup> <sup>77</sup> <sup>78</sup> <sup>79</sup> “**liqueur**” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by –

- (a) adding sugar, honey or other natural sweeteners, provided that their mixtures when added in the manufacture –
  - (i) shall have a minimum sugar content, expressed as invert sugar, of –
    - (A) 70 grams per litre for cherry liqueurs, the ethyl alcohol of which consists exclusively of cherry spirit; or
    - (B) 80 grams per litre for gentian or similar liqueurs prepared with gentian or similar plants as the sole aromatic substance; or
    - (C) 100 grams per litre, in any other case; and
  - (ii) adding extracts or essences; and



- (b) distilling or mixing ethyl alcohol or distilled spirits with fruit, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine,

and which is labelled as such;

<sup>8081</sup>“**liquor**” –

- (a) means any beverage having an alcoholic strength of not less than 2 per cent of alcohol by volume; but
- (b) does not include alcoholic products;

<sup>8283</sup>“**local rum**” means a product having an alcoholic strength of not less than 37<sup>84</sup> and not more than 50 per cent of alcohol by volume obtained by diluting alcohol produced from the fermentation and distillation of sugar cane or its derivatives;

<sup>85</sup>“**London gin**” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume –

- (a) obtained from alcohol, whose flavour is introduced exclusively through the redistillation in traditional stills of ethyl alcohol in the presence of all the natural plant materials used;
- (b) the resultant distillate of which contains at least 70 % alcohol by volume;
- (c) which does not contain added sweetening exceeding 0,1 gram of sugars per litre of the final product nor colorants;
- (d) which does not contain any other added ingredients other than water;

<sup>86</sup> “**made-wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the mixture of grape must concentrate and sugar;

<sup>1</sup>“**model code**”, in relation to a motor car referred to in section 3C, includes engine capacity in cubic centimetres (cc), transmission system and weight;

“**manufacture**” means make, prepare, produce, process, distil, redistill, modify, mix, blend, treat, assemble, bottle, put into containers, label or pack, excisable goods other than leaf tobacco and includes any stage in the manufacture;

“**manufacturer**” means any person who manufactures excisable goods;

<sup>87</sup>“**matured**” means matured in a wooden cask for a period of not less than 2 years or such other period as the Director-General may determine;

---

<sup>1</sup> *w.e.f.09\_Nov-2013, Act 26 of 2013, Finance Act 2013*, section 7 (a) (v), amended section 2, by inserting, in the appropriate alphabetical order, the new definition of “*model code*”

<sup>88</sup>“**matured local rum**” means local rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

<sup>89</sup>“**matured rum**” means rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

“**medicinal tincture**” –

- (a) means a medicinal tincture containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex, or according to specifications approved by the Permanent Secretary; but
- (b) does not include tinctures of Cochineal (Tincture Cocci);

<sup>90</sup>“**MID**”, in relation to sections 3A and 3B, means Maurice Ile Durable;

“**Minister**” means the Minister to whom responsibility for the subject of finance is assigned;

“**molasses**” means a substance from which wash may be prepared;

<sup>91 92</sup> “**new motor vehicle**” –

- (a) means a motor vehicle of Headings 87.02, 87.03 and 87.04 –
  - (i) which is sold by a manufacturer or any person authorised by the manufacturer to a distributor, an importer or a dealer under a valid contract; and
  - (ii) in respect of which no document witnessing ownership has been registered in any country; but
- (b) does not include -
  - (i) a quad bike or a vehicle used for karting;
  - (ii) an ambulance or a hearse;
  - (iii) a vehicle specially designed for travelling on snow, a golf car or an off-road utility task vehicle;
  - (iv) a motor car which has undergone mechanical or other modifications acceptable to the Director-General and imported under item 25 or 72 of Part IA of the First Schedule;
  - (v) a motor car imported under item E83, E84, E85 or E106 of Part II of the First Schedule to the Customs Tariff Act or item 3, 20, 26, 60 or 87 of Part IA of the First Schedule;

- (vi) a motor car imported under regulation 9(3) of the Economic Development Board (Mauritius Diaspora Scheme) Regulations 2015;
- (vii) a bus operating under a road service licence and used for the transport of the general public;
- (viii) a motor vehicle of H.S. Code 8704.21.25, 8704.21.61, 8704.22.31, 8704.22.41, 8704.22.51, 8704.23.31, 8704.23.41, 8704.31.61, 8704.32.31 or 8704.32.41; or
- (ix) any other motor vehicle of chapter 87.

<sup>93</sup>“**objection directorate**” means a directorate set up by the Director-General within the Authority for the purposes of dealing with objections made under sections 5, 22 and 52;

<sup>94</sup>“**officer**” has the same meaning as in the Mauritius Revenue Act <sup>95</sup>;

“**perfumed spirits**” means a product obtained by mixing alcohol with essential oils or essences;

“**Permanent Secretary**” means the Permanent Secretary of the Ministry <sup>96</sup>responsible for the subject of Health;

“**permit**” means a permit referred to in section 19;

<sup>97</sup>“**perry**” means an alcoholic beverage made from the fermentation of pears or concentrated pear juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume”;

“**record**” means a record specified in section 24

<sup>98</sup> “**Regulation No. 101**” means Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE);

<sup>99</sup> “**returning resident**” means a person referred to in paragraph 6 of Part I of the Eighth Schedule to the Consumer Protection (Control of Imports) Regulations 1999;

<sup>100</sup> “**Revenue Law**” has the same meaning as in the Mauritius Revenue Authority Act;

<sup>101</sup><sup>102</sup>“**rum**” means a product obtained from alcoholic fermentation and distillation of either molasses or syrup produced in the manufacture of cane sugar or of sugar cane juice itself and distilled at less than 96 per cent of alcohol by volume so that the distillate has the discernible specific organoleptic characteristics of the raw materials used and when bottled for consumption has an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume;

<sup>103</sup>“**Sales tax**”

<sup>104</sup>“**Second-hand motor vehicle**” has the same meaning as in the Consumer Protection (Importation and Sale of Second-hand Motor Vehicles) Regulations 2004;

<sup>105</sup><sup>106</sup>“**shandy**” means an alcoholic beverage obtained by mixing beer with soft drink;

<sup>107</sup><sup>108</sup>“**soft drink**” – has the same meaning as in the Food Regulations 1999;

<sup>109</sup>“**sparkling wine**” means a wine having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume and charged with carbon dioxide, either by conducting the final fermentation in a closed vessel or by adding the gas artificially after bottling;

<sup>110</sup>“**spirit cooler**” means a product, whether carbonated or not, having an alcoholic strength of not more than 9 per cent of alcohol by volume obtained by mixing a spirit, liqueur, or other spirituous beverage, falling under Tariff Heading 22.08 of the First Schedule to the Customs Tariff Act with flavours and or other non-alcoholic beverages;

“**spirit vinegar**” means an acid liquid, obtained wholly from acetous fermentation of a distilled alcoholic liquid, which contains more than 2 degrees of acetic acid measured by Salleron’s acidimeter;

“**spirits**” means alcohol, compounded spirits or liquor,

<sup>111</sup>“standard” has the same meaning as in the Mauritius Standards Bureau Act;

“**standard alcoholometer**” means the standard alcoholometer approved as such by the Director-General;

“**still**” means an apparatus which may be used for distillation and includes any part of a still;

<sup>112</sup>“**sugar**” includes sucrose, lactose, maltose, fructose and glucose;

<sup>113</sup>“**sugar sweetened non-alcoholic beverages**” –

(a) means any non- alcoholic beverages containing sugar; and

(b) includes juices, milk-based beverages and soft drinks;

“**tobacco**” means a plant belonging to the species *Nicotiana Tabaccum* or *Nicotiana Rustica*, and includes any tobacco substitute;

“**Tobacco Board**” means the Board established under the Tobacco Production and Marketing Act;

“**tobacco products**” means any product manufactured from leaf tobacco and includes cigarettes, cigars and prepared tobacco;

<sup>114</sup>Tribunal –

<sup>115</sup>Unified Revenue Board

<sup>116</sup><sup>117</sup>“**value at importation**” means-

- (a) in the case of second hand motor vehicles, the value determined in such manner as may be prescribed; <sup>118</sup>
- (b) in any other case, the value under the Customs Act;

<sup>119120121</sup> “**VAT**” means the value added tax chargeable under the Value Added Tax Act <sup>122</sup>;

“**vat**” means a container permanently fixed in a factory in the manner required by the Director-General;

“**vinegar**” means an acid liquid containing more than 2 degrees of acetic acid measured by Salleron’s acidimeter obtained wholly from acetous fermentation of country liquor or wine;

<sup>123124125</sup> “**vodka**” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume and obtained by treating distilled fermented mash of –

- (a) cereals and/or potatoes; or
- (b) other agricultural raw materials,

with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;

“**wash**” means a fermented liquid fit for distillation and includes any liquid undergoing preparation to render it fit for distillation;

“**whisky**” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling a mash of cereals, saccharified by the diastase of the malt contained therein, with or without other natural enzymes –

- (a) fermented by the action of yeast;
- (b) distilled at less than 94.8 per cent volume, so that the distillate has an aroma and taste derived from the raw materials used; and
- (c) matured for at least 3 years in a wooden cask;

<sup>126 127 128 129</sup> “**wine**” means a beverage having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of juice of fresh grapes, sound grapes or grape must.

## **PART II – LIABILITY TO EXCISE DUTY<sup>130</sup>, MID LEVY AND CO<sub>2</sub> LEVY OR GRANTING OF CO<sub>2</sub> REBATE**

### **3 Charge to excise duty**

- (1) Subject to this Act, an excise duty shall be chargeable on excisable goods.
- (2) The excise duty shall –
  - (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in the First Schedule; and
  - (b) be payable to the <sup>131</sup>Director-General at the time specified in the First <sup>132</sup>Schedule or in section 9A(1A) of the Customs Act in respect of compliant manufacturers holding valid licences under Part I of the Second Schedule.

<sup>133</sup>(3) The goods described in Part IA of the First Schedule shall, on <sup>134</sup>fulfilment of any conditions laid down under the terms of the exemption, be subject to the payment of excise duty to the extent specified in respect of such goods.

<sup>135</sup>(3A) The appropriate rate of excise duty specified in the First Schedule prior to the amendment of that Schedule made on 13 July 2011 by the Excise (Amendment) Act 2011, shall apply to a double-space cabin vehicle of pick up type without rear bed, provided that –

- (a) it is shipped, or is in bonded warehouse, before 13 July 2011;
- (b) a confirmed order for an individual has been placed before 13 July 2011 and it is shipped on or before 31 December 2011; or
- (c) it is manufactured on or after 12 June 2011 but before 13 July 2011.

<sup>136</sup>(4) Where in any enactment made before or after the commencement of this subsection, it is provided that notwithstanding any other enactment, a statutory corporation shall be exempt from the payment of any duty <sup>137</sup>or levy, that provision shall not be construed as an exemption from the payment of excise duty <sup>138</sup>or MID levy under this Act.

### <sup>139</sup>3A CHARGE TO MID LEVY

- (1) A MID levy shall be chargeable on the excisable goods specified in Part II of the First Schedule, <sup>140</sup>where they are for home consumption.
- (2) The MID levy shall –
  - (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in Part II of the First Schedule; and
  - (b) be payable to the Director-General at the time specified in the First Schedule<sup>141</sup>.

### 3B PAYMENT OF MID LEVY

Notwithstanding section 3A, payment of MID levy on petroleum products and liquid petroleum gas (LPG) and imported by the State Trading Corporation shall be effected within a period of 30 days of the date of importation of such products or within such other period as may be prescribed.

### <sup>142</sup>3C. CO<sub>2</sub> levy or CO<sub>2</sub> rebate on motor cars

- (1) <sup>143</sup>Subject to this section, a CO<sub>2</sub> levy shall be chargeable, or a CO<sub>2</sub> rebate shall be granted, as the case may be, on the motor cars specified in Sub-Part A of Part III of the First Schedule when removed for home consumption.
- (2)
  - (a) Where the CO<sub>2</sub> gramme per kilometre of a motor car exceeds the CO<sub>2</sub> threshold, a CO<sub>2</sub> levy shall be computed in accordance with the formula.
  - (b) The rate applicable in the formula shall correspond to the CO<sub>2</sub> gramme per kilometre of the motor car as specified in Sub-Part C of Part III of the First Schedule.

- (3) The CO<sub>2</sub> levy computed under subsection (2) shall, in addition to the excise duty chargeable on the motor car, be chargeable on the motor car and shall be payable to the Director-General at the time specified in column 3 of Sub-Part A of Part III of the First Schedule.
- (4) (a) Where the CO<sub>2</sub> gramme per kilometre of a motor car does not exceed the CO<sub>2</sub> threshold, a CO<sub>2</sub> rebate shall be computed in accordance with the formula.
- (b) The rate applicable in the formula shall correspond to the CO<sub>2</sub> gramme per kilometre of the motor car as specified in Sub-Part D of Part III of the First Schedule.
- (5) (a) The CO<sub>2</sub> rebate computed under subsection (4) shall, subject to paragraph (b), be granted from excise duty payable on that motor car.
- (b) Any rebate granted under paragraph (a) shall not exceed the excise duty payable on the motor car.
- <sup>144 145</sup> (6) (a) Subject to paragraph (b) and subsection (8), every importer of a motor car which is specified in Sub-Part A of Part III of the First Schedule shall, at the time of importation, submit to the Director-General the CO<sub>2</sub> emission certificate of that motor car.
- (b) Where a CO<sub>2</sub> emission certificate is submitted under paragraph (a) in respect of a motor car –
- (i) the Director-General shall give notice, in such form and manner as may be prescribed, of the CO<sub>2</sub> emission of a motor car of that make and with that model code;
- (ii) the CO<sub>2</sub> emission of that motor car shall be taken to be the CO<sub>2</sub> emission of every motor car of that make and with that model code;
- (iii) an importer of a motor car of the same make and with that same model code shall not be required to comply with paragraph (a).
- (c) Where –
- (i) an importer submits a CO<sub>2</sub> emission certificate of a motor car under paragraph (a) which is not in conformity with Regulation No. 101; and
- (ii) at a later date, a CO<sub>2</sub> emission certificate which is in conformity with Regulation No. 101 is issued in respect of that motor car of the same make and with the same model code,
- the certificate referred to in subparagraph (ii) shall prevail and be considered to be the CO<sub>2</sub> emission certificate for all motor cars of the same make and with the same model code, from the date on which it is submitted.
- (d) Where a CO<sub>2</sub> emission certificate certifies that the CO<sub>2</sub> gramme per kilometre of a motor car, rounded to the nearest whole number, is computed in conformity with Regulation No. 101 and the CO<sub>2</sub> emission certificate is issued by –

- (i) the manufacturer of the motor car; or
- (ii) such accredited laboratory as may be prescribed,

the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in column 2 or column 4, as the case may be, of Sub-Part C or Sub-Part D of Part III of the First Schedule, for the computation of the amount of the CO<sub>2</sub> levy or CO<sub>2</sub> rebate.

- (e) Where a CO<sub>2</sub> emission certificate is not submitted to the Director-General in accordance with paragraph (d), the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in column 2 or column 5, as the case may be, of Sub-Part C or Sub-Part D of Part III of the First Schedule, for the computation of the amount of the CO<sub>2</sub> levy or CO<sub>2</sub> rebate.

<sup>146</sup>(7) *Repealed*

<sup>147</sup>(8) *Repealed*

<sup>148</sup><sup>149</sup>(9) This section shall not apply to –

- (a) a second-hand motor car manufactured before 1 July 2005 and belonging to a returning citizen; or
- (b) a classic or vintage motor car.

### <sup>150</sup>**3CA. Suspension of CO<sub>2</sub> Levy or CO<sub>2</sub> rebate on motor cars**

(1) Section 3C relating to CO<sub>2</sub> levy or CO<sub>2</sub> rebate on motor cars shall be suspended subject to the transitional provision specified in subsection (2) until the suspension is lifted or other provisions relating thereto are made by an Act of Parliament.

(2) Section 3C and the rates specified in Part I of the First Schedule in force before 30 July 2016 shall continue to apply to a motor car –

- (a) in respect of which an application for an import permit has been made before 30 July 2016;
- (b) in respect of which an import permit is issued before 30 July 2016;
- (c) shipped before 30 July 2016; or
- (d) placed in a bonded warehouse before 30 July 2016,

provided that the motor car is cleared from Customs on or before 31 October 2016.

<sup>151</sup>**3D. Repealed**

### <sup>152</sup>**3E. Levy on energy consumption**

A levy shall be chargeable on the electrical appliances specified in Part IV of the First Schedule when removed for home consumption.



#### 4 Entries for excisable goods

- (1) Every manufacturer shall, in relation to excisable goods other than molasses and sugar cane juice submit an entry to the <sup>153</sup>Director-General at the time –
- (a) the goods are deposited in an excise warehouse pending removal for home consumption, for export or for export as ship's stores; and
  - (b) the goods are removed from a factory.
- (2) No excisable goods referred to in subsection (1) shall be deposited in or removed from a factory unless –
- <sup>154</sup>(a) the entry has been validated at Customs; and
  - (b) in respect of excisable goods removed from a factory, a security for the payment of any excise duty payable on the goods has been furnished to the Director-General.

#### <sup>155</sup>4A Accounting of goods warehoused in an excise warehouse.

Sections 71 and 71A of the Customs Act shall apply to goods warehoused in an excise warehouse, with such modifications, adaptations and exceptions as may be necessary, as they apply to a manufacturer holding a valid licence under Part I of the Second Schedule.

#### <sup>156</sup><sup>157</sup><sup>158</sup><sup>159</sup><sup>160</sup><sup>161</sup>5 . Payment under protest

- (1) <sup>162</sup>(a) Subject to this section, where, in respect of excisable goods declared in a validated bill of entry, a dispute arises as to –
- (i) the amount of excise duty or MID levy payable; or
  - (ii) the liability of the excisable goods to excise duty or MID levy,

and the owner of the goods wishes to clear them from Customs, he shall pay under protest the sum demanded by the Director-General and the sum so paid shall be taken to be the proper amount of excise duty and MID levy payable on those goods.

- <sup>163</sup>(aa) Where excise duty and MID levy are paid in the manner specified in paragraph (a), the Director-General shall –
- (i) on payment, clear the excisable goods; and
  - (ii) not later than 5 working days from the date of payment, issue to the owner of the excisable goods, by registered post, a notice of assessment specifying the sum demanded under paragraph (a), together with a penalty <sup>164</sup>not exceeding 50 per cent of the difference between the sum paid and the amount of excise duty and MID levy specified in the validated bill of entry in respect of those goods.
- (ab) The penalty claimed under paragraph (aa)(ii) shall, subject to paragraph (b), be paid to the

Director-General not later than 28 days from the date of the notice of assessment.

- (ac) Where the dispute referred to in paragraph (a) is in respect of excisable goods already cleared by Customs, the Director-General shall, not later than 3 years from the date of the validated bill of entry, issue to the owner of the excisable goods, by registered post, a notice of assessment claiming –
  - (i) the amount of excise duty and MID levy underpaid;
  - (ii) a penalty<sup>165</sup> not exceeding 50 per cent of the amount underpaid referred to in subparagraph (i); and
  - (iii) interest on the amount underpaid at the rate of <sup>166</sup>0.5 per cent per month or part of the month from the date of the validated bill of entry to the date of payment.
- (ad) The amount claimed under paragraph (ac) shall, subject to paragraph (b), be paid to the Director-General not later than 28 days from the date of the notice of assessment.
- <sup>167</sup>(b) Where the owner of the excisable goods is dissatisfied with a notice of assessment under paragraph (aa) or (ac), he may, within 28 days of the date of the notice, object, in a form approved by the Director-General, to the sum claimed and send the form duly filled in to the Director-General by registered post.
- (c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in paragraph (a), the Director-General may consider the objection.
- <sup>168</sup>(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (b), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (d) Any objection under this subsection shall be dealt with independently by an objection directorate.
- <sup>169</sup>(e) The burden of proving that any sum demanded under paragraph (aa), or any amount claimed under paragraph (ac), is incorrect shall lie on the owner of the excisable goods.

<sup>170</sup>(2) ***Repealed***

- (3) (a) The objection directorate shall consider an objection under subsection (1) and review the decision, and may -
  - (i) disallow or allow it in whole or in part; and
  - (ii) where appropriate, amend the decision to conform with its determination.
- (b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the person.
- <sup>171</sup>(c) Where the objection is not determined within 4 months under paragraph (b), it shall

be considered to have been allowed by the Director-General.

- (4) Where a person is aggrieved by a determination under subsection (3)<sup>172</sup> or a decision under subsection (1)(ca), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

**6** *Repealed*<sup>173</sup>

**7** **Surcharge for late payment**

- (1) Where a manufacturer fails to pay any excise duty due on the last day on which it is payable<sup>174</sup>, he shall be liable to pay to the <sup>175</sup>Director-General in addition to the excise duty a surcharge representing 5 per cent of the excise duty unpaid <sup>176</sup>to such other percentage as may be prescribed.
- (2) The Director-General may waive the whole or part of any surcharge payable under subsection (1) if he is satisfied that failure to pay excise duty within the specified period was due to causes beyond the control of the manufacturer or to any other good or sufficient reason.

**8** **Export of excisable goods**

No excise duty shall be paid on excisable goods exported under Customs control or exported as ship's stores.

### **PART III – LICENCES**

**9** **Licensing**

No person shall carry on any business specified in column 3 of the Second Schedule unless he is the holder of a licence to that effect.

<sup>177</sup>**10** **Issue of licence**

- <sup>178</sup> (1) The licensing authority may, on an application made in the prescribed manner, issue a licence on such terms and conditions as it may determine –
- (a) on being satisfied that the prescribed conditions have been fulfilled;
  - (b) on payment of the licence fee; and
  - (c) in relation to an application for a licence specified under Part I or Part II of the Second Schedule, on submission of a certificate of character issued by the Director of Public Prosecutions –
    - (i) in the applicant's name; or
    - (ii) in the case of a body corporate, in the name of the Director or principal officer of the entity; or

(d) in relation to an application for a licence specified in Part III of the Second Schedule, on submission of the necessary clearance from the Commissioner of Police.

(2) The licensing authority may refuse to issue a licence on any ground that may be prescribed.

(3) The licence fee shall be paid to the <sup>179</sup>Director-General.

180181

(4) <sup>182</sup>Where the Minister is of opinion that it is necessary, in the public interest, to limit the number of retail licences in respect of alcoholic products, he may, by order, direct the Director-General to limit the number of such retail licences which may be issued.

(5) An Order under subsection (4) shall be binding for such district, town, village or other area for such period as may be specified in the order.

<sup>183</sup>(5) For the purpose of subsection (1) –

“principal officer” has the same meaning as in section 63A of the Value Added Tax Act.

## 11 Validity of licence

(1) A licence shall be valid only in respect of the factory or licensed premises specified in it, and shall, subject to subsection (4) and to section 49, expire –

(a) in the case of a licence specified in Part III of the Second Schedule, at the date and time specified therein; and

(b) in any other case, on 31 December.

(2) No person shall keep in his factory any apparatus, goods or articles which are not required for the purposes of the business which is specified, in relation to the licence held by him, in column 3 of the Second Schedule.

(3) No person shall carry on any trade, business, profession or calling or do any act or thing in his factory or licensed premises other than those specified in relation to the licence held by him

(4) (a) The <sup>184</sup>Director-General may, by written notice, require a manufacturer to close his factory if, in his opinion, a direction given or a requirement imposed under section 25 (1) or (2) has not been complied with, and any licence held in respect of that factory shall be suspended until that direction or requirement has, in the Director-General’s opinion, been complied with or until the date of expiry of the licence, whichever is the earlier.

(b) Where a licence is suspended under paragraph (a), no refund of the licence fee paid shall be made in respect of the period during which the factory remained closed.

**12 Renewal of licence**

- (1) The licensing authority shall renew a licence specified in Part I or Part II of the Second Schedule –
  - (a) on being satisfied that the prescribed conditions have been fulfilled; and
  - (b) on payment of the licence fee.
- (2) The licensing authority may refuse to renew a licence on any ground that may be prescribed.

Every licence renewed more than 14 days after the date of its expiry shall attract a surcharge of 50 per cent.

**13 Transfer of licence**

- (1) Subject to <sup>185</sup> this section, no licence under this Act shall be transferable.
- (2) The licensing authority shall, subject to subsection (5), transfer a licence specified in Part I or Part II of the Second Schedule if it is satisfied that the prescribed conditions have been <sup>186</sup>fulfilled and on submission of a certificate of character in accordance with section 10(1)(c).
- (3) Where a licence is transferred under subsection (2), the licensing authority shall amend the licence with respect to the licensee's name or, as the case may be, the location of the factory or licensed premises.
- (4) Where the holder of a licence specified in Part I or Part II of the Second Schedule dies or becomes bankrupt or insane, his surviving spouse, heir or representative, as the case may be, may, if the licensing authority has, on written application made in that behalf, endorsed his name on the licence, carry on his business for the unexpired portion of the licence, either personally or by an agent approved by the licensing authority.
- (5) The licensing authority may refuse to transfer a licence on any ground that may be prescribed.

<sup>187188189</sup>**14 Appeal to Supreme Court – Repealed by Act 26/12**<sup>190</sup>**15. Obligations of licensee**

- (1) No licensee shall sell any liquor, alcoholic products, beer, spirit cooler, fruit wine, fortified fruit wine, wine or fortified wine to, or allow such goods to be consumed at his licensed premises by, any person under the age of 18 years.
- (2) Every licensee shall display in a conspicuous place at his factory or licensed premises-
  - (a) a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business; and

- (b) where applicable by virtue of his licence, an appropriate notice in bold characters bearing the following words –

NO. ....

*(specify the products unauthorised for sale)*

**WILL BE SOLD TO A PERSON UNDER THE AGE OF 18 YEARS**

Or

NO .....

*(specify the products unauthorised for sale)*

**WILL BE SOLD TO, OR IS ALLOWED TO BE CONSUMED ON THE PREMISES BY A PERSON UNDER THE AGE OF 18 YEARS**

- (3) Every licensee shall comply with such other obligations as may be prescribed.
- (4) Any licensee who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment to a term not exceeding 2 years.

## **PART IV – CONTROL OF PREMISES AND EXCISABLE GOODS**

### **16 Manufacture of excisable goods**

No person shall manufacture excisable goods other than leaf tobacco –

- (a) in any place other than in a factory; <sup>191</sup>and
- (b) except in accordance with a process which is prescribed or, where no process is prescribed, in accordance with a process approved by the <sup>192</sup>Director-General.

### **17 Interference with factory, apparatus and excisable goods**

Except with the <sup>193</sup>Director-General's written authorisation –

- (a) no alteration shall be effected to any factory;
- (b) no apparatus, other than a cask, shall be moved, or in any other manner interfered with, in a factory.

### **18 Possession of molasses, sugar cane juice and wash**

No person shall have in his possession –

- (a) any molasses or sugar cane juice elsewhere than –
- (i) at a distillery;

- (ii) on the premises of a sugar factory; or
  - (iii) in a storage place approved by the <sup>194</sup>Director-General; or
- (b) any wash elsewhere than at a factory where wash may be used in the manufacture of excisable goods.

**19 Use of Still and transfer of excisable goods and still**

<sup>195</sup>(1) No person shall have in his possession or use a still unless –

- (a) he is licensed as a holder of a still with the Director-General; or
  - (b) he is licensed as a distiller-bottler.
- (2) No person shall transfer –
- (a) molasses, sugar cane juice, wash or residue of wash or a still from one place to another in Mauritius; or
  - (b) alcohol from a distillery to any other place in Mauritius.

Unless the transfer is supported by such documents as may be prescribed.

**20 Sampling of excisable goods**

- (1) The <sup>196</sup>Director-General or any person authorised by the Permanent Secretary may, for the purposes of analysis or control, take a reasonable quantity of any excisable goods other than leaf tobacco, free of charge, as a sample from any person found in possession of the goods.
- (2) The Director-General may, subject to such conditions as he thinks fit to impose, authorise samples of excisable goods to be removed from a factory free of excise duty for display or for experimental purposes.
- (3) The Director-General may, on the recommendation of the Tobacco Board and subject to such conditions as he thinks fit to impose, authorise leaf tobacco in packages not exceeding 5 kilogrammes in weight to be removed from a tobacco warehouse for experimental purposes.

**21 Control of certain excisable goods**

Any excisable goods manufactured by a distiller-bottler shall, for the purpose of control, be dealt with in the same manner as imported goods of the like nature.

**22 Stocktaking and excise duty unpaid**

- (1) The <sup>197</sup>Director-General shall, at such time as may be prescribed or may, at any other time, cause a stocktaking to be made of any excisable goods in a factory.
- (2) Any deficit in the quantity of excisable goods found as a result of a stocktaking, carried out under subsection (1) shall, subject to section 25 (3), be dealt with or attract excise duty, as the case may be, in the prescribed manner.

- (3) Where the Director-General considers that having regard to –
- (a) the quantity or weight of goods or materials used as input in the manufacture of excisable goods;
  - (b) the manner in which excisable goods are measured or weighed;
  - (c) the number of excise seals, if any, issued to a manufacturer; or
  - (d) any other circumstance,

the excise duty chargeable has not been paid, the Director-General may claim from the manufacturer such amount of excise duty as he may consider to have been unpaid.

- (4) A manufacturer on whom a claim is made under subsection (3) shall pay the excise duty claimed within the date, specified by the Director-General unless he satisfies the Director-General that the excise duty unpaid was due to circumstances or to occurrences which arose through no fault of the manufacturer, or that all excise duty chargeable has been paid.

- <sup>198199200201</sup> (5) (a) Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may, within 28 days of the date of the claim, object to the claim in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

- (b) Where a manufacturer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

- (c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a manufacturer has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.

- <sup>202</sup>(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

- (d) Any objection under this subsection shall be dealt with independently by an objection directorate.

- (e) The burden of proving that the claim of the Director-General is incorrect, or what the claim should be, shall lie on the manufacturer.

- <sup>203</sup>(6) (a) The objection directorate shall consider an objection under subsection (5) and review the claim, and may -

- (i) disallow or allow it in whole or in part; and
- (ii) where appropriate, amend the claim to conform with its determination.



(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the manufacturer.

<sup>204</sup>(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(7) Where a manufacturer is aggrieved by a determination under subsection (6)<sup>205</sup> or a decision under subsection (5)(ca), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

## **23 Security**

(1) Every manufacturer shall, for the purposes of ensuring the payment of any excise duty payable on excisable goods manufactured in Mauritius, furnish a security in the form of a <sup>206</sup>bond, with one sufficient surety, to the <sup>207</sup>Director-General in such amount as the Director-General may require.

(2) The Director-General may, for the purposes of securing payment of any excise duty due or for ensuring compliance with this Act, order any person to furnish a security in <sup>208</sup>the form of a bond, with one sufficient surety, and in such amount as the Director-General may require.

<sup>209</sup>(3) Where excise duty has not been paid on excisable goods meant for export, the Director-General shall ensure that the goods are exported in such manner as he may direct.

(4) Any person who fails to comply with the provisions of this section shall commit an offence.

## **24 Record**

(1) Every person shall, for the purposes of this Act, keep in the course of his business –

(a) a full and true written record in the English or French language of every transaction he makes;

(b) such record and for such purpose as may be required by the <sup>210</sup>Director-General.

(2) Every record required to be kept by a person under subsection (1) and all documents relating to his business shall be kept for a period of <sup>211</sup>5 years after the completion of the transaction to which it relates.

## **PART V – POWERS OF <sup>212</sup>DIRECTOR-GENERAL**

### **25 General powers of Director-General**

(1) The Director-General may take such steps as he thinks fit to control and regulate the manufacture, use, storage, removal and sale of excisable goods and may, for that purpose, give written directions, generally or otherwise, to a licensee or to a person who is, under this Act or any other enactment, authorised to deal in excisable goods or to use excisable goods in the manufacture of non-excisable goods, and every licensee or other person shall comply with those directions.

- (2) The Director-General may, for the purpose of exercising control over excisable goods –
- (a) place a factory under lock;
  - (b) affix seals or marks on a factory or on any excisable goods therein;<sup>213</sup>
  - <sup>214</sup><sup>215</sup>(c) require, where applicable, a licensee -
    - (i) to equip his factory with a flowmeter, an apparatus or equipment to record the flow, or the number of bottles, of excisable goods;
    - (ii) to install a <sup>216</sup>(CCTV) system in his factory at such places as the Director-General may direct; or
    - (iii) to give to the Director-General online access to the CCTV system;
  - (d) require a licensee or an importer to affix or cause to affix excise stamps or banderoles on such excisable goods as may be specified by the Director-General in such form, manner and conditions as may be prescribed <sup>217</sup>;
  - (e) require a licensee or an importer to put markings as an alternative to excise stamps on such prescribed excisable goods and in such form and manner and on such conditions as the Director-General may determine.
- (3) (a) Where excisable goods, whilst being under customs control, have been destroyed with the Director-General's written authorisation and under the supervision of an officer, the Director-General may remit the excise duty due on those goods.
- (b) Where the Director-General is satisfied that excisable goods have been accidentally destroyed while they were –
- (i) in a factory;
  - (ii) being transported under Customs control from one factory to another; or
  - (iii) being exported under Customs control,

he may remit the excise duty due on those goods.

## **26 Power to require information**

Every person who may be so required by the <sup>218</sup>Director-General shall, within the time fixed by the Director-General, give orally or in writing as may be required, all such information as may be demanded of him by the Director-General for the purpose of enabling the Director-General to collect excise duty.

## **27 Power of inspection**

<sup>219</sup>(1) The <sup>220</sup>Director-General may, for the purpose of ascertaining the excise duty payable on any goods, order a manufacturer to produce for –

- (a) examination, at such time and place as he may specify, any records or documents which he considers necessary; and
  - (b) retention for such period as he considers necessary, any records or documents referred to in paragraph (a).
- (2) Sections 127A and 127B of the Customs Act shall apply to a manufacturer as they apply to an importer or exporter.

**28. <sup>221</sup>Power to examine goods, apparatus or equipment**

- <sup>222</sup>(1) The <sup>223</sup>Director-General may, for the purpose of ascertaining the excise duty payable on any excisable goods, order a manufacturer to produce for examination –
- (a) such goods at such time and place as he may specify;
  - (b) any apparatus, equipment, flowmeter or <sup>224</sup>CCTV system in a factory;
  - (c) the recordings of the CCTV system in respect of any period not exceeding 3 years immediately preceding the date of the examination.
- (2) The conveying of the goods to the place of examination and the measuring, weighing, counting, unpacking and repacking and opening and closing of the packages, shall be performed by and at the expense and risk of the manufacturer.

**29. Right of access to factory or licensed premises**

Notwithstanding any other enactment, for the purpose of detecting a suspected offence under this Act, the <sup>225</sup>Director-General shall at any time and without warrant have access to a factory or licensed premises or to other premises where business is carried on by a person who is, under this Act or any other enactment, authorised to deal in or use excisable goods, and he may, for the purpose, use such force as may be necessary to obtain access.

**30. Search warrant**

Where the <sup>226</sup>Director-General reasonably suspects that an offence under this Act has been, is being or is likely to be, committed, he may issue to an officer a warrant in the prescribed form for the search of any premises and the seizure of any goods, apparatus and record or documents.

**31. Power to take assistance**

Any officer acting under a warrant issued under section 30 may be assisted by any police officer and such other persons as he thinks necessary.

**32. Power to stop and search any vehicle**

- (1) An officer may, upon reasonable suspicion, stop and search any vehicle for the purpose of ascertaining whether it contains any evidence of the commission of an offence under this Act.

- (2) The driver of any vehicle who fails to stop or fails to permit such search whenever required by any such officer shall commit an offence.

### 33. Arrest and search

- (1) An officer may, without warrant, arrest any person who is reasonably suspected of having committed, or being about to commit an offence under this Act.
- (2) A person arrested pursuant to subsection (1) may be searched without warrant.
- (3) Every person arrested shall, as soon as practicable and at any rate within 24 hours of his arrest, be referred to the Police.

### 34. Seizure of goods

- (1) Where an officer reasonably suspects that any excisable goods, apparatus, material, vehicle or article are or are likely to be the subject matter of or have been or are likely to be used in the commission of an offence under this Act, he may seize any of them and, subject to subsection (4) or (5), any goods or article so seized shall be produced to a <sup>227</sup>Court or, in the case of compounding under section 50, to the <sup>228</sup>Director-General.
- (2) Where any goods have been seized under this Act, the Director-General shall, within 21 days of the date of seizure, serve on the person from whom the goods have been seized, a notice of seizure, stating the reasons for the seizure.
- (3) Where a notice of seizure has been served pursuant to subsection (2), the person may within 3 months of the notice enter an action against the seizure before the competent Court and at the same time notify the Director-General thereof.

- <sup>229</sup> (4) (a) Where the person does not enter any action against the seizure and –
- (i) the goods are not the subject matter of any criminal proceedings, the Director-General may cause the goods seized to be sold or otherwise disposed of; or
- (ii) the goods are the subject matter of criminal proceedings and are subject to wasting or other forms of loss in value or the cost of storage or maintenance of the goods is likely to exceed its value, the goods may, with the consent of the person, forthwith be sold by the Director-General in accordance with section 144 of the Customs Act.
- (b) The proceeds of any sale effected under paragraph (a) shall –
- (i) be retained in an escrow account or in such other manner as the Director-General may determine; and
- (ii) be subject to the same conditions as other seized goods.
- (5) Where the Director-General reasonably suspects that any excisable goods seized under subsection (1) contain a substance which is, or which renders or is likely to render the excisable goods, injurious to health, he may cause the goods to be destroyed.

**35. Security for goods seized**

Where any goods have been seized under this Act and an action has been entered in <sup>230</sup>Court against the seizure, the Court may order the release of the goods on a security being furnished to the <sup>231</sup>Director-General, for an amount representing 2 times the value of the goods inclusive of any excise duty payable.

**36. Forfeiture**

- (1) Where a person is convicted for an offence under this Act, the <sup>232</sup>Court shall order the forfeiture of any still, molasses, sugar cane juice, wash or residue of wash produced to the Court.
- (2) Subject to subsection (1), the Court may, on the conviction of any person for an offence, order the forfeiture of any excisable goods, apparatus, material; vehicle or other article seized under section 34 and produced to the Court.

**37. Disposal of seized goods**

- (1) All goods seized under this Act shall be delivered into the custody of the <sup>233</sup>Director-General who shall; subject to subsection (2) or to the order of a <sup>234</sup>Court, as the case may be, cause them to be sold by public auction or by public tender, as he may determine.
- (2) Except where otherwise ordered by a Court, the Minister may direct that in lieu of being sold, any seized goods shall be destroyed or be reserved for public use.

**<sup>235</sup>37A. Powers of police officers**

Every police officer may, for the purpose of detecting the commission of an offence, exercise all or any of the powers under sections 20(1), 29, 32, 33, 34 and any power necessary to enable the licensing authority to exercise its powers under section 49.

**<sup>236</sup>38 DELEGATION BY COMPTROLLER**

Repealed by The MRA Act 33 of 2004

**<sup>237</sup>39 POWER OF POLICE OFFICERS**

Repealed by The MRA Act 33 of 2004

**PART VI – OFFENCES AND PENALTIES****40 Unlawful dealings**

- (1) Any person who –
  - (a) manufactures excisable goods without a licence;
  - (b) manufactures excisable goods in a place other than in a factory;

- (c) manufactures, sells or stores, exposes or offers for sale, excisable goods on which no excise duty or no sufficient excise duty has been paid;
- (d) forges or counterfeits a lock, seal, label<sup>238</sup>, excise stamp or mark, <sup>239</sup>apparatus or equipment, <sup>240</sup>CCTV system used, issued or approved by the <sup>241</sup>Director-General, or makes use of, or knowingly has in his possession any such forged or counterfeit lock, seal, label, excise stamp or mark, CCTV system;
- (e) forges or counterfeits a licence, a permit or a written authorisation issued by the Director-General under this Act or a document required to be kept under section 24 or makes use of or knowingly has in his possession any such forged or counterfeit licence, permit, authorisation or document;
- (f) without lawful authority imports or has in his possession a lock, seal, label or mark used, issued or approved by the Director-General;
- (g) without lawful authority, has in his possession –
  - (i) a licence, a permit or a written authorisation issued by the Director-General under this Act;
  - (ii) a document required to be kept under section 24;
- (h) without lawful authority breaks, alters, erases or otherwise interferes with a flowmeter, lock, seal, label or mark, <sup>242</sup>apparatus or equipment, <sup>243</sup> CCTV system used, issued or approved by the Director-General;
- (i) being a licensee, without lawful authority, alters excisable goods by the addition of any substance or by the extraction of any of their constituents;
- (j) has in his possession excisable goods which contain a substance which is or which renders or is likely to render the excisable goods injurious to health;
- (k) except with the Director-General's written authorisation, has in his possession spirits of more than 50 per cent of alcohol by volume;
- (l) not being a distiller-bottler, has in his possession alcohol, rum, local rum or compounded spirits other than matured rum or matured local rum containing a higher proportion of furfuraldehyde than one tenth of a gramme per hectolitre of absolute alcohol; <sup>247</sup>
- <sup>244</sup>(m) tampers or adulterates any excisable goods <sup>245</sup>; or
- (n) displays or stores alcoholic beverages, alcoholic products, beer or liquor on his business premises or other premises which are not licensed premises under this Act,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

- (2) It shall be no defence for a person charged with an offence under subsection (1) (1) to prove that the presence of furfuraldehyde in compounded spirits is due to the lawful mixing with rum or local rum of any substance containing furfuraldehyde.

**41 Unlawful possession of excisable goods and apparatus**

- (1) Any person who, without lawful authority –
- (a) has in his custody, possession or control;
  - (b) keeps, allows or causes to be kept; or
  - (c) acquires possession of, or is in any way concerned in, removing, selling, concealing or dealing with,

any molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods manufactured, removed, sold, transferred or obtained in contravention of this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

- (2) In any proceedings for an. offence under subsection (1), the burden of proving that the molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods have not been in the custody, possession or control of the person charged or manufactured, removed, sold, transferred or obtained by him in contravention of this Act, shall lie on him if, having regard to all relevant circumstances, the custody, possession, control, manufacture, sale, transfer or obtaining raises a presumption which requires some explanation.

**42. Misuse of excisable goods**

Where excisable goods are delivered or received subject to a condition, or for a specific purpose, or to be used by a particular person, any person who fails to comply with the condition, or uses the goods for another purpose, or sells the goods to a person to whom they were not destined, as the case may be, shall commit an offence.

**43. Collusion**

- (1) Any officer or police officer who –
- (a) makes any collusive seizure or delivers or makes any agreement to deliver or not to seize any excisable goods or other article liable to seizure under this Act; or
  - (b) directly or indirectly accepts any payment or reward, whether pecuniary or otherwise, from any person on account of any act relating to the exercise of his duties under this Act,

shall commit an offence.

- (2) Any person who makes any collusive agreement with an officer or police officer to induce him in any way to do or to neglect or not to perform his duties under this Act or to commit or to connive at an offence, shall commit an offence.

**44. Obstruction of officers**

- (1) Any person who interferes with an arrest, a search or a seizure made under this Act shall commit an offence.
- (2) Where access to any premises specified in section 29 is not granted within a reasonable time of a request to that effect by an officer or a police officer, every person found on the premises shall for the purposes of subsection (1), be deemed to have obstructed the officer or police officer, as the case may be.

**45. Other offences**

- (1) Any person who, not being an officer or a police officer acting in the exercise of his duties under this Act, opens or gains access without lawful authority to a factory which is under lock or under seal shall commit an offence.
- (2) Any person who –
  - (a) makes or subscribes or produces or causes to be made, subscribed or produced any declaration, certificate or other instrument required for the purposes of this Act which is incorrect or false in any material particular;
  - (b) refuses or fails to produce to an officer or to a police officer a permit or a written authorisation issued by the <sup>246</sup>Director-General under this Act or a document required to be kept under section 24;
  - (c) fails to pay excise duty or any part thereof;
  - (d) unlawfully obtains a refund of excise duty;
  - (e) misleads an officer or a police officer in any way likely to affect him in the exercise of his duties under this Act;
  - (f) fails to comply with a direction or requirement issued or made by the Director-General; <sup>247</sup>
  - <sup>248</sup>(g) removes or damages a notice affixed by the licensing authority under section 49(2)(b) or (c) or who causes the notice to be removed or damaged; or
  - (h) otherwise contravenes or fails to comply with any other provision of this Act,

shall commit an offence.

**46. Burden of proof**

In any action or proceedings arising out of the seizure of any goods under this Act, the burden of proving that the seizure was illegal shall lie on the person making the allegation.

**47. Evidence**

In any proceedings for an offence –



- (a) the reading on any alcoholometer used by any person shall not be accepted in evidence unless it agrees with that of the standard alcoholometer kept at the <sup>249</sup>Director-General's Office;
- (b) any excisable goods found in a factory shall, unless the contrary is proved, be presumed to have been manufactured therein;
- (c) the presence of a still together with any wash or residue of wash on any premises shall, unless the contrary is proved, be evidence of the unlawful distillation of excisable goods; and
- (d) a certificate issued by the Director-General shall, unless the contrary is proved, be evidence of all the facts stated therein without proof of his handwriting.

#### **48. Penalties**

- (1) Any person who commits an offence in respect of which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.
- (2) Any person who commits an offence under this Act shall on conviction, be liable to pay, in addition to the penalty imposable for such offence –
  - (a) any excise duty, customs duty and <sup>250</sup>value added tax due on the goods which are the subject-matter of the offence; and
  - (b) the licence fee, payable, if any.

#### **<sup>251</sup> 49. Disciplinary action against licensee**

- (1) Without prejudice to the other provisions of this Act, the licensing authority may, at any time, refuse to renew, or may suspend for such period as he may determine, or revoke or cancel from such date as he may determine, any licence where –
  - (a) any information furnished by the applicant for the issue or renewal of the licence was, at the time when the information was furnished, false in a material respect or was subject to a material omission;
  - (b) any substantial shareholder within the meaning of the Companies Act or director or manager of the licensee is convicted of an offence under this Act or of any offence involving fraud or dishonesty, or is in breach of regulations made under this Act;
  - (c) the licensee knowingly or recklessly supplies to the licensing authority material information that is false or misleading;
  - (d) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with any condition of the licence and has not complied with such condition within such period as the licensing authority may allow after delivery of a written notice to the licensee requiring such failure to be remedied within a specified period;

- (e) the licensing authority has reasonable grounds to suspect that the licensee has transferred, assigned or sublet the licence or is only nominally the true licensee;
  - (f) without the prior written consent of the licensing authority, the licensee sells, alienates or ceases to operate at any of the premises to which his licence relates;
  - (g) the licensee fails to pay his licence fees under this Act;
  - (h) the licensee fails to pay, or furnish security for the payment of, any duty or tax or to fulfill his obligations under any Revenue Law;
  - (i) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with this Act;
  - (j) the licensee, or in the case of a company, any director, manager or officer of that company, is no longer a fit and proper person;
  - (k) the premises to which the licence relates cease, in the opinion of the Commissioner, to be suitable for the purposes for which they were licensed;
  - (l) the licensee is or becomes disqualified from holding a licence;
  - (m) the licensee contravenes any provision of this Act or is in breach of any condition of his licence;
  - (n) the licensee fails to comply with any notice given by the Director-General under any Revenue Law;
  - (o) the business of the licensee has been conducted in such a way as to be a danger to public health, public order or public safety;
  - (p) the licensee has acted in a dishonourable, improper, fraudulent, dishonest or immoral manner, or has engaged in any violent conduct on the premises to which the licence relates; or
  - (q) the licensee is convicted of permitting drunkenness or violent, riotous, disorderly or immoral conduct on premises to which the licence relates.
- (2)
- (a) While a licence is suspended, the holder shall not, to the extent of the suspension and during the period of the suspension, be authorised to permit, undertake, participate or engage in the business specified in the licence.
  - (b) The licensing authority shall, on suspension of a licence, affix a notice of the suspension specifying the duration of the suspension in a conspicuous place of the licensed premises.
  - (c) Where a licence is revoked or cancelled, the licensing authority shall affix a notice of the revocation or cancellation in a conspicuous place of the licensed premises during a period of 14 days as from the date of the revocation or cancellation.

- (3) The licensing authority shall, subject to subsection (4), before the suspension, revocation or cancellation of a licence, by written notice inform the licensee of the reasons for the proposed suspension, revocation or cancellation and request the licensee to submit to the licensing authority, within 14 days of the notification, written reasons why the licence should not be suspended, revoked or cancelled.
- (4) Where the licensing authority is of opinion that a licence is to be suspended, revoked or cancelled with immediate effect, written notice of the suspension, revocation or cancellation and the reasons therefor shall be given to the licensee forthwith, and the licensee shall be entitled to submit to the licensing authority, within 14 days of the notification, written reasons why the licence should be reinstated.
- (5) The licensing authority may, at any time, reinstate any licence suspended under subsection (1), but shall not do so unless the reason for the suspension has ceased to exist.
- (6) Where the licensing authority suspends, revokes or cancels a licence, no refund of the licence fee shall be made or compensation paid in respect of the period of the suspension or the unexpired period of the licence.
- (7) The holder of a licence which has been revoked or cancelled shall, on receipt of a notification to that effect by the licensing authority, within 7 days, surrender the licence to the licensing authority.
- (8) Any person who fails to comply with subsection (7) shall commit an offence.

<sup>252253254255</sup>**50. Compounding of offences**

Section 162 of the Customs Act shall apply to excise duty and MID levy.

## **PART VII – MISCELLANEOUS**

**51. Cessation of business**

- (1) Where the holder of a licence specified in Part I or Part II of the Second Schedule intends to cease carrying on business, he shall give written notice to the Licensing Authority and public notice of his intention in the *Gazette* and in 2 daily newspapers.
- (2) Where a manufacturer ceases to hold a licence he shall –
  - (a) not later than 10 days after the date on which he ceases to hold the licence, submit all entries and pay to the <sup>256</sup>Director-General the excise duty due on all excisable goods remaining in his factory; or
  - (b) with the approval of the Director-General, transfer the excisable goods to another factory.
- (3) For the purposes of subsection 2 (a), the excise duty shall be due on excisable goods at such stage of their manufacture as may be prescribed.

- (4) Where a manufacturer ceases to hold a licence, no excisable goods labelled by him shall, except with the Director-General's written authorisation, be sold, or stored, exposed or offered for sale after a period of 6 months from the date on which he ceases to hold the licence.

## 52. Refund of excise duty

- (1) Any person may make an application to the <sup>257</sup>Director-General in a form approved by him within 3 years from the date on which the excise duty was paid for a refund of any excise duty paid in excess.
- (2) Subject to subsection (3), where the Director-General is satisfied that the applicant is entitled to a refund, he shall order the refund of excise duty to be made.
- (3) No refund of excise duty which is less than the amount specified in the Fifth Schedule<sup>258</sup> shall be made.
- (4) Where a claim for refund of excise duty is made and the Director-General is not satisfied that the claimant is entitled to a refund, he shall give written notice to the claimant of his decision.

<sup>259</sup><sup>260</sup><sup>261</sup>(5) (a) Where a claimant is dissatisfied with the decision of the Director-General under subsection (4), he may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where a claimant makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

(c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a claimant has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.

<sup>262</sup>(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the claimant.

<sup>263</sup>(6) (a) The objection directorate shall consider an objection under subsection (5) and review the decision, and may -

(i) disallow or allow it in whole or in part; and

(ii) where appropriate, amend the decision to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the claimant.

<sup>264</sup>(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(7) Where a claimant is aggrieved by a determination under subsection (6) <sup>265</sup>or a decision under subsection (5)(ca), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

**<sup>266</sup>52A. Claim on waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods<sup>267</sup>**

<sup>268</sup>(1) Subject to this section, any person who –

(a) exports waste PET bottles or PET flakes; or

(b) recycles waste PET bottles into reusable goods,

may make a claim to the Director-General for an amount to be paid to him in accordance with the formula referred to in the Fourth Schedule.

(2) Every claim under subsection (1) shall –

(a) be made –

(i) not later than 15 days from the end of every quarter;

(ii) in such form and manner as the Director-General may determine;

(b) be accompanied by –

(i) the relevant bill of lading; <sup>269</sup>or

(ii) such other particulars or information as may be specified in the form of the claim.

(3) At any time during a calendar year, no claim shall be entertained unless the weight of waste PET bottles <sup>270</sup>or PET flakes exported or waste PET bottles recycled into reusable goods exceeds one thousand kilogrammes.

(4) Where at any time during a calendar year, the weight of waste PET bottles <sup>271</sup>or PET flakes exported or waste PET bottles recycled into reusable goods exceeds one thousand kilogrammes, the person shall be eligible to make a claim under subsection (1) in respect of the relevant quarter.

(5) On receipt of a claim under subsection (1), the Director-General shall, not later than 15 days from the date of receipt of the claim, on being satisfied that the claim meets the requirements of this section, effect payment of the amount due.

(6) In this section –

“PET bottle” means a bottle made of polyethylene terephthalate;

<sup>272</sup>“PET flakes” means small fragments of a PET bottle which are broken off from the whole by cutting and crushing operations.

<sup>273</sup> **52B. Claim on waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres**

(1) Subject to this section, any person who –  
 (a) exports waste tyres, whether shredded or not; or  
 (b) recycles waste tyres into reusable goods, other than retreaded tyres,  
 may make a claim to the Director-General for an amount to be paid to him in accordance with the formula set out in the Sixth Schedule.

(2) Every claim under subsection (1) shall –  
 (a) be made –  
 (i) not later than 15 days after the end of every quarter;  
 (ii) in such form and manner as the Director-General may determine;  
 (b) be accompanied by –  
 (i) the relevant bill of lading; or  
 (ii) such other particulars or information as may be specified in the form of the claim.

(3) At any time during a calendar year, no claim shall be entertained unless the weight of waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres, exceeds 1,000 kilogrammes.

(4) Where, at any time during a calendar year, the weight of waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres, exceeds 1,000 kilogrammes, the person shall be eligible to make a claim under subsection (1) in respect of the relevant quarter.

(5) On receipt of a claim under subsection (1), the Director-General shall, not later than 15 days from the date of receipt of the claim, on being satisfied that the claim meets the requirements of this section, effect payment of the amount due.

**53 Erroneous refund, remission, exemption or reduction**

(1) Where any person has benefited through error from a remission, exemption, refund or reduction of excise duty, he shall be liable to pay the amount of excise duty which has been erroneously remitted, exempted, refunded or reduced on a demand being made by the <sup>274</sup>Director-General within 3 years from the date of the excise duty having been erroneously remitted, exempted, refunded or reduced.

- (2) The Director-General may, by written notice, order the person under subsection (1) to pay, within 30 days of the notice, the excise duty which has been erroneously remitted, exempted, refunded or reduced.

**54. <sup>275</sup>Powers of minister**

(Repealed by Finance Act 15 of 2006 w.e.f 10 JANUARY 2007)

**55. Jurisdiction of magistrates**

- (1) Notwithstanding –
- (a) section 114 (2) of the Courts Act; and
  - (b) section 72 (5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try an offence under this Act or, any regulations made under this Act and may impose any penalty provided by this Act.

- <sup>276</sup>(2) The prosecution for an offence under any of the sections of <sup>277</sup>this Act specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

**56. Application of act**

- (1) Subject to subsection (2), this Act shall apply to the Island of Mauritius.
- (2) The Minister may by regulations extend any provision of this Act with such modifications, qualifications, adaptations and exceptions as he may determine, to any island, other than the Island of Mauritius, comprised in the State of Mauritius.
- (3) This Act shall be in addition to, and not in derogation from –
- (a) <sup>278</sup>
  - (b) the Local Government Act in so far as it relates to licences.

**57. Regulations**

- (1) The Minister may –
- (a) make such regulations as he thinks fit for the purposes of this Act;
  - (b) by regulations, amend the Schedules.
- (2) Any regulations made under this section may provide for the levying of fees and charges.
- <sup>279</sup>(3) Regulations made under subsection (1) may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding

50,000 rupees and to imprisonment for a term not exceeding 2 years and that excisable goods which are the subject matter of the contravention shall be liable to forfeiture.

<sup>280</sup> <sup>281</sup>57A.

**Transitional provisions**

- (1) Subject to subsections (2) and (3), an existing licensee shall, on renewal of his existing licence on or after 1 January 2011, obtain a licence under Part II of the Second Schedule corresponding to his existing licence, as specified in the Third Schedule.
- (2) A person who, on 31 December 2010, holds the licence of “Wholesale dealer in liquor and alcoholic products (Co-operative Store)” specified in Part II of the repealed Second Schedule, shall, on renewal of his licence on or after 1 January 2011, obtain the licence of “Dealer in liquor and alcoholic products (Wholesale)” specified in Part I of the Second Schedule.
- (3) A person who, on 31 December 2010, holds the licence of “Shipchandler (liquor and alcoholic products)” specified in Part II of the repealed Second Schedule, shall, on renewal of his licence on or after 1 January 2011, obtain the licence of “Shipchandler – Liquor and alcoholic products” specified in Part I of the Second Schedule.

- (4) In this section –

“existing licence” means a licence under **Part II of the repealed Second Schedule**;

“existing licensee” means a person who holds an existing licence on 31 December 2010;

“repealed Second Schedule” means the Second Schedule before the commencement of section 5(g) of the Finance (Miscellaneous Provisions) Act 2010.

58.

<sup>282</sup> -

59.

-



## FIRST SCHEDULE

*(sections 2, 3 and 3A)*

For the purposes of this Schedule –

- (1) Any goods specified in column 2 shall mean the goods which fall under the corresponding heading number and H.S. code specified in column 1.
- (2) The heading numbers and the H.S. codes specified in column 1 refer to the heading numbers and, where applicable, to the H.S. codes of Part I of the First Schedule to the Customs Tariff Act.
- (3) The value at importation referred to in column 4 of Part I shall mean the value of the goods as determined in accordance with the Customs Act 1988.
- (4) “Absolute alcohol” means 100 per cent alcohol by volume.
- (5) (a) Where it is specified in Part I that the taxable base is "ad valorem", the taxable base shall be the price at which the goods are sold or offered for sale by a manufacturer at the time the entry for the removal of the goods is approved under section 4(2) of the Act exclusive of -
  - (i) the excise duty payable on those goods; and
  - (ii) any customs duty and excise duty paid or payable on the raw materials used as input in their manufacture.
- (b) For the purposes of determining the price referred to in paragraph (a), it shall be assumed -
  - (i) that the transaction is at arm's length;
  - (ii) that the price is the sole consideration for the sale of the goods; and
  - (iii) that no discount, rebate or allowance is granted on the goods.
- (c) Where excisable goods are imported in bulk for bottling purposes, excise duty shall be payable after bottling at the time they are removed from the factory for home consumption at the rate applicable to the goods imported in bulk. *(FA 2006)*
- (6) The excise duty and MID levy shall be payable in accordance with sections 8 and 9A of the Customs Act and sections 3A and 3B of the Excise Act.<sup>283</sup>

**PART I – EXCISABLE GOODS IMPORTED INTO OR  
MANUFACTURED IN MAURITIUS<sup>284 285 286</sup>**

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
		- Other:			
		-- Other:			
<sup>287</sup>	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	0402.99.90	--- Other	Kg	Specific duty per gram	0
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	0403.10.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	0403.10.90	--- Other	Kg	Specific duty per gram	0
		- Other:			
	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	0403.90.90	--- Other	Kg	Specific duty per gram	0
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Caviar and caviar substitutes :			
	1604.31.00	-- Caviar	Kg	Ad valorem or value at importation	30%
	1604.32.00	-- Caviar substitutes	Kg	Ad valorem or value at importation	30%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		- Lactose and lactose syrup:			
		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		-- Other :			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Maple sugar and maple syrup:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1702.20.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose :			
	1702.30.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Chemically pure fructose :			
	1702.50.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar :			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			
	2009.11.00	-- Frozen	L	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Grapefruit (including pomelo) juice:			
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.29.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Juice of any other single citrus fruit:			
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Pineapple juice:			
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Grape juice (including grape must):			
		-- Of a Brix value not exceeding 20:			
	2009.61.10	--- Grape juice and grape must for wine-making	L	Specific duty per gram	0
	2009.61.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
		-- Other :			
	2009.69.10	--- Grape juice and grape must for wine-making	L	Specific duty per gram	0
	2009.69.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Apple juice:			
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.79.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Juice of any other single fruit or vegetable :			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.81.00	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	L	Specific duty per gram	6 cents per gram of sugar
	2009.89.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	6 cents per gram of sugar
21.06		Food preparations not elsewhere specified or included.			
		- Other:			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	6 cents per gram of sugar
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Mineral waters and aerated waters:			
		--- Mineral waters:			
	2201.10.11	---- In plastic bottles	L	Specific duty per unit	Rs 2 per unit
		--- Aerated waters:			
	2201.10.21	---- In plastic bottles	L	Specific duty per unit	Rs 2 per unit
		- Other:			
	2201.90.10	--- In plastic bottles	L	Specific duty per unit	Rs 2 per unit
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific duty per gram / per unit	6 cents per gram of sugar plus Rs 2 per unit
	2202.10.12	---- In can	L	Specific duty per gram / per unit	6 cents per gram of sugar plus Rs 2 per can
	2202.10.19	---- Other	L	Specific duty per gram	6 cents per gram of sugar
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	6 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Other:			
	2202.91.00	-- Non-alcoholic beer	L	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Other:			
	2202.99.10	--- Soya milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.40	--- Almond milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.50	--- Oat milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.60	--- Rice milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
22.03		Beer made from malt:			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre	Rs 39.60 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 39.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre	Rs 55.10 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 55.10 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per unit	Rs 924 per litre
	2204.10.90	--- Other	L	Specific duty per unit	Rs 194 per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2 L or less:			
		--- Fortified wine			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per unit	Rs 230.40 per litre
	2204.21.19	---- Other	L	Specific duty per unit	Rs 230.40 per litre
		--- In cans not exceeding 330 ml			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 39.60 per litre plus Rs 2 per can
	2204.21.29	---- Other	L	Specific duty per litre	Rs 39.60 per litre plus Rs 2 per can
		--- Other			
	2204.21.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 194 per litre
	2204.21.99	---- Other	L	Specific duty per litre	Rs 194 per litre
		-- In containers holding more than 2 L but not more than 10 L			
	2204.22.10	--- Obtained by mixing spirits of cane or cane	L	Specific duty per litre	Rs 194 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		products			
	2204.22.90	--- Other	L	Specific duty per litre	Rs 194 per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 110.60 per litre
		--- Fortified wine			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 230.40 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 230.40 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 138.30 per litre
		--- Other			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 194 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.29.99	---- Other	L	Specific duty per litre	Rs 194 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 194 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 110.60 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 194 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 32.10 per litre
		--- Fortified fruit wine			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 68.80 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 68.80 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre	Rs 32.10 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 32.10 per litre
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre	Rs 39.60 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 39.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre	Rs 55.10 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 55.10 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre	Rs 43.70 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 43.70 per litre
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 68.80 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 107 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 107 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 32.10 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 68.80 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 68.80 per litre
		--- Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 83.70 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 125.60 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 125.60 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre	Rs 138.30 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 138.30 per litre
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		any strength.			
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:			
	2207.10.10	--- Alcohol for use as input in the manufacture of medicinal tinctures and drugs	L	Specific duty per litre	0
	2207.10.20	--- Alcohol for use as input in the manufacture of perfumed spirits or cosmetics	L	Specific duty per litre	0
	2207.10.30	--- Alcohol for use as input in the manufacture of spirit vinegar	L	Specific duty per litre	0
	2207.10.40	--- Alcohol for use as input in the manufacture of denatured alcohol (heating and lighting) or power alcohol (power white)	L	Specific duty per litre	0
	2207.10.50	--- Alcohol for use as input in the manufacture of alcoholic beverages and	L	Specific duty per litre	0

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		spirits			
	2207.10.90	--- Other	L	Specific duty per litre	0
		- Ethyl alcohol and other spirits, denatured, of any strength:			
	2207.20.10	--- Aviation spirit	L	Specific duty per litre	0
	2207.20.20	--- Denatured alcohol (heating and lighting)	L	Specific duty per litre	0
	2207.20.30	--- Denatured alcohol (power alcohol)	L	Specific duty per litre	0
	2207.20.90	--- Other	L	Specific duty per litre	0
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		- Rum and other spirits obtained by distilling			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 544 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 544 per litre absolute alcohol
		--- London gin			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 544 per litre absolute alcohol
		--- Other			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 544 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		- Liqueurs and cordials			
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre	Rs 369.60 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 369.60 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 369.60 per litre absolute alcohol
		- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre	Rs 51.70 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 51.70 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre	Rs 51.70 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 51.70 per litre
		--- Tequilla:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
		--- Admixed spirits			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol
	2208.90.99	---- Other	L	Specific duty per litre	Rs 1,680 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10.00	- Tobacco, not stemmed/stripped	Kg	Ad valorem or value at importation	0%
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	Kg	Ad valorem or value at importation	0%
	2401.30.00	- Tobacco refuse	Kg	Ad valorem or value at importation	0%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 10,313 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 17,662 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 5,111 per thousand

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 10,313 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 5,111 per thousand
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	Kg	Ad valorem or value at importation	230%
		-- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2403.19.10	--- Cut cigarette rag	Kg	Ad valorem or value at importation	230%
	2403.19.90	--- Other	Kg	Ad valorem or value at importation	230%
		- Other:			
	2403.91.00	-- "Homogenised" or "reconstituted" tobacco	Kg	Ad valorem or value at importation	230%
	2403.99.00	-- Other	Kg	Ad valorem or value at importation	230%
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverised, but not agglomerated:			
	2701.11.00	-- Anthracite	Kg	Ad valorem or value at	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
	2701.12.00	-- Bituminous coal	Kg	Ad valorem or value at importation	0%
	2701.19.00	-- Other coal	Kg	Ad valorem or value at importation	0%
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
		-- Other:			
		--- Motor spirits, including aviation spirit:			
	2710.19.11	---- Aviation spirit	L	Specific duty per litre	0
288	2710.19.19	---- Other (Mogas)	L	Specific duty per litre	Rs 12.20 per litre
	2710.19.20	--- Spirit type jet fuel	L	Specific duty per litre	0
		--- Kerosene, including kerosene type jet fuel:			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2710.19.31	---- Jet fuel	L	Specific duty per litre	0
	2710.19.39	---- Other	L	Specific duty per litre	0
<sup>289</sup>	2710.19.50	--- Gas oils	L	Specific duty per litre	Rs 4.70 per litre
		--- Fuel oils :			
	2710.19.61	---- Marine Residual Fuel Oil for bunkering (RMG 380 – 700 or RMK 380 – 700) as per ISO 8217 Fuel Standard, Fifth Edition 2012	L	Specific duty per litre	0
	2710.19.69	---- Other	L	Specific duty per litre	0
27.11		Petroleum gases and other gaseous hydrocarbons.			
<sup>290</sup>		-- Butanes			
	2711.13.10	---In bulk for filling of cylinders not exceeding 12 kg for domestic use	Kg	Specific duty per kg	0
	2711.13.20	---In cylinders not exceeding 12 kg for	Kg	Specific duty per kg	0

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		domestic use			
	2711.13.90	--- Other	Kg	Specific duty per kg	0
28.49		Carbides, whether or not chemically defined.			
		- Of calcium:			
	2849.10.10	--- For fruit ripening	Kg	Ad valorem or value at importation	15%
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
	3604.10.00	- Fireworks	Kg	Ad valorem or value at importation	30%
		- Other:			
	3604.90.10	--- Firecrackers and the like	Kg	Ad valorem or value at importation	30%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		- Other:			
		-- Insecticides:			
	3808.91.30	--- For agricultural purposes, other than bio-insecticides	Kg	Ad valorem or value at importation	15%
		-- Herbicides, anti-sprouting products and plant growth regulators:			
	3808.93.10	--- Herbicides, other than bio-herbicides	Kg	Ad valorem or value at importation	15%
	3808.93.20	--- Fruit ripening regulators	Kg	Ad valorem or value at	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
		-- Other:			
	3824.99.50	--- Fruit ripening preparations	Kg	Ad valorem or value at importation	15%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
		<sup>291</sup> -Boxes, cases, crates and similar articles:			
		---Of non-biodegradable plastics:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	3923.10.11	----Boxes and food containers	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.12	----Bowls	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.13	----Cups	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.14	----Plates and Trays	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.19	----Other	Kg	Specific duty per unit	0
		--- Other:			
292					
	3923.10.91	---- Boxes and food containers	kg	Specific duty per unit	0
	3923.10.92	---- Bowls	kg	Specific duty per unit	0
	3923.10.93	---- Cups	kg	Specific duty per unit	0
	3923.10.94	---- Plates and trays	kg	Specific duty per unit	0
	3923.10.99	---- Other	kg	Specific duty per unit	0
		- Sacks and bags (including cones):			
		-- Of polymers of ethylene:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	3923.21.10	--- Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	Kg	Specific duty per unit	Rs 2 per unit
	3923.21.20	--- Carrier bags without handles, and with or without gussets	Kg	Specific duty per unit	Rs 2 per unit
		-- Of other plastics:			
	3923.29.10	--- Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	Kg	Specific duty per unit	Rs 2 per unit
	3923.29.20	--- Carrier bags without handles, and with or without gussets	Kg	Specific duty per unit	Rs 2 per unit
293		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
39.24		-Tableware and kitchenware:			
		---Of non-biodegradable plastics:			
	3924.10.11	----Bowls	Kg	Specific duty per unit	Rs 2 per unit
	3924.10.12	----Cups	Kg	Specific duty per unit	Rs 2 per unit

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	3924.10.13	----Plates and trays	Kg	Specific duty per unit	Rs 2 per unit
	3924.10.19	----Other	Kg	Specific duty per unit	0
		---Other:			
294					
	3924.10.91	---- Bowls	kg	Specific duty per unit	0
	3924.10.92	---- Cups	kg	Specific duty per unit	0
	3924.10.93	---- Plates and trays	kg	Specific duty per unit	0
	3924.10.99	---- Other	kg	Specific duty per unit	0
		--- Other:			
	3924.90.91	----Boxes and food containers of non-biodegradable plastics	Kg	Specific duty per unit	Rs 2 per unit
	3924.90.99	---- Other	kg	Specific duty per unit	0
48.13		Cigarette paper, whether or not cut to size or in the			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		form of booklets or tubes.			
	4813.10.00	-In the form of booklets or tubes	Kg	Ad valorem or value at importation	30%
	4813.20.00	-In rolls of a width not exceeding 5 cm	Kg	Ad valorem or value at importation	30%
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			
		- Marine propulsion engines:			
		-- Outboard motors:			
	8407.21.10	--- Not exceeding 25 horsepower	U	Ad valorem or value at importation	0%
	8407.21.20	--- Exceeding 25 horsepower but not exceeding 150 horsepower	U	Ad valorem or value at importation	0%
295		--- Other:			
	8407.21.91	----Using non-fossil fuel	U	Ad valorem or value at	0%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8407.21.99	----Other	U	importation Ad valorem or value at importation	50%
84.08		Compression-ignition internal combustion piston engines (diesel or semi- diesel engines).			
		- Marine propulsion engines:			
		--- Outboard motors:			
	8408.10.11	---- Not exceeding 25 horsepower	U	Ad valorem or value at importation	0%
	8408.10.12	---- Exceeding 25 horsepower but not exceeding 150 horsepower	U	Ad valorem or value at importation	0%
<sup>296</sup>	8408.10.13	---- Exceeding 150 horsepower using non- fossil fuel	U	Ad valorem or value at importation	0%
	8408.10.19	---- Other	U	Ad valorem or value at importation	50%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8408.10.90	--- Other	U	Ad valorem or value at importation	0%
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
		- Instantaneous or storage water heaters, non-electric:			
		-- Instantaneous or storage gas water heaters:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8419.11.10	--- Of the household type	U	Ad valorem or value at importation	15%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
	8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
		- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:			
		--- New:			
	8703.10.11	---- Electrically operated	U	Ad valorem or value at importation	0%
	8703.10.12	---- With both an internal combustion engine and an electric motor as motors for propulsion	U	Ad valorem or value at importation	15%
	8703.10.19	---- Other	U	Ad valorem or value at importation	30%
		--- Second-hand:			
	8703.10.91	---- Electrically operated	U	Ad valorem or value at	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
	8703.10.92	---- With both an internal combustion engine and an electric motor as motors for propulsion	U	Ad valorem or value at importation	15%
	8703.10.99	---- Other	U	Ad valorem or value at importation	30%
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
		-- Of a cylinder capacity not exceeding 1,000 cc:			
		--- New:			
	8703.21.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.21.14	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.21.19	---- Other	U	Ad valorem or value at importation	45%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Second-hand:			
	8703.21.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.21.94	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.21.99	---- Other	U	Ad valorem or value at importation	45%
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
		--- New:			
	8703.22.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.22.13	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8703.22.19	---- Other	U	Ad valorem or value at importation	50%
		--- Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.22.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.22.93	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8703.22.99	---- Other	U	Ad valorem or value at importation	50%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
		--- New:			
	8703.23.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.23.13	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8703.23.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.23.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.23.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.23.93	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8703.23.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.23.99	---- Other	U	Ad valorem or value at importation	100%
		-- Of a cylinder capacity exceeding 3,000 cc:			
		--- New:			
	8703.24.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.24.19	---- Other	U	Ad valorem or value at importation	100%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Second-hand:			
	8703.24.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.24.99	---- Other	U	Ad valorem or value at importation	100%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- Of a cylinder capacity not exceeding 1,500 cc:			
		--- New:			
	8703.31.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.31.14	---- Of a cylinder capacity not exceeding 550cc	U	Ad valorem or value at importation	0%
	8703.31.15	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.31.16	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8703.31.19	---- Other	U	Ad valorem or value at importation	50%
		--- Second-hand:			
	8703.31.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.31.94	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.31.95	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.31.96	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8703.31.99	---- Other	U	Ad valorem or value at importation	50%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
		--- New:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.32.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.32.13	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8703.32.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.32.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.32.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.32.93	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8703.32.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.32.99	---- Other	U	Ad valorem or value at importation	100%
		-- Of a cylinder capacity exceeding 2,500 cc:			
		--- New:			
	8703.33.11	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.33.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.33.91	---- Ambulances and hearses	U	Ad valorem or value at importation	0%
	8703.33.99	---- Other	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.40.11	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.40.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.40.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.40.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8703.40.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	70%
	8703.40.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at	70%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
		--- Second-hand:			
	8703.40.91	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.40.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.40.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.40.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8703.40.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	70%
	8703.40.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	70%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.50.11	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.50.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.50.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.50.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8703.50.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	70%
	8703.50.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at	70%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
		--- Second-hand:			
	8703.50.91	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.50.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.50.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.50.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8703.50.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	70%
	8703.50.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	70%
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		being charged by plugging to external source of electric power :			
		--- New:			
297	8703.60.11	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.60.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.60.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.60.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.60.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		--- Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
298	8703.60.91	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.60.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.60.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.60.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.60.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
		--- New:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
<sup>299</sup>	8703.70.11	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.70.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.70.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.70.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.70.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.70.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		--- Second-hand:			
<sup>300</sup>	8703.70.91	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.70.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.70.93	---- Of a cylinder capacity exceeding 1,000 cc but not	U	Ad valorem or value at	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		exceeding 1,600 cc		importation	
	8703.70.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.70.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		- Other vehicles, with only electric motor for propulsion:			
		--- New:			
	8703.80.11	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	0%
301	8703.80.12	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	15%
	8703.80.14	---- Three-wheeled mobility scooter of a power rating not exceeding 6 kW	U	Ad valorem or value at importation	0%
	8703.80.15	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Second-hand:			
	8703.80.91	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	0%
<sup>302</sup>	8703.80.92	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	15%
	8703.80.94	---- Three-wheeled mobility scooter of a power rating not exceeding 6 kW	U	Ad valorem or value at importation	0%
	8703.80.95	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		- Other:			
		--- New, vehicles with both internal combustion engine and electric motor, capable of being charged by plugging to external source of electric power, with only electric motor for propulsion:			
	8703.90.21	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.90.22	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.90.23	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.90.24	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8703.90.25	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	70%
	8703.90.26	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	70%
		--- Second-hand, vehicles with both internal combustion engine and electric motor, capable of being charged by plugging to external source of electric power, with only electric motor for propulsion:			
	8703.90.31	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.90.32	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.90.33	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.90.34	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8703.90.35	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	70%
	8703.90.36	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	70%
		---			
		--- Other, new:			
	8703.90.41	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.90.42	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.90.43	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8703.90.44	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.90.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	100%
	8703.90.46	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	100%
	8703.90.47	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	0%
	8703.90.48	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	25%
		--- Other, second-hand:			
	8703.90.51	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.90.52	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.90.53	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8703.90.54	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.90.55	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	100%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.90.56	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	100%
	8703.90.57	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	0%
	8703.90.58	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	25%
87.04		Motor vehicles for the transport of goods.			
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.21.11	---- New, with single space cabin	U	Ad valorem or value at importation	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.12	---- New, with double space cabin	U	Ad valorem or value at importation	20%
	8704.21.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	10%
	8704.21.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
	8704.21.15	---- New, trucks of the pick-up type with single space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.21.16	---- Second-hand, trucks of the pick-up type with single space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.17	---- New, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	10%
	8704.21.18	---- Second-hand, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	10%
		--- Lorries:			
	8704.21.21	---- New	U	Ad valorem or value at importation	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.23	---- New, lorries which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.21.24	---- Second-hand, lorries which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.21.25	---- New, refrigerated lorries	U	Ad valorem or value at importation	0%
	8704.21.26	---- Second-hand, refrigerated lorries	U	Ad valorem or value at importation	0%
	8704.21.29	---- Second-hand	U	Ad valorem or value at importation	10%
		--- Motor vans, new:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.31	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.21.32	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8704.21.33	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8704.21.34	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.21.35	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.36	---- Motor vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons and which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.21.37	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.38	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8704.21.39	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%
		--- Motor vans, Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.41	---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.21.42	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8704.21.43	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8704.21.44	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.21.45	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.46	---- Motor vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons and which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.21.47	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.48	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8704.21.49	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%
		--- Chassis, fitted with engine and cabin only:			
	8704.21.51	---- For motor vehicles of H.S. Code 8704.21.11, 8704.21.21 and 8704.21.31	U	Ad valorem or value at importation	10%
	8704.21.52	---- For motor vehicles of H.S. Code 8704.21.15,	U	Ad valorem or value at	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		8704.21.23 and 8704.21.36		importation	
	8704.21.53	---- For motor vehicles of H.S. Code 8704.21.13, 8704.21.29 and 8704.21.41	U	Ad valorem or value at importation	10%
	8704.21.54	---- For motor vehicles of H.S. Code 8704.21.16, 8704.21.24 and 8704.21.46	U	Ad valorem or value at importation	5%
	8704.21.55	---- For motor vehicles of H.S. Code 8704.21.12	U	Ad valorem or value at importation	20%
	8704.21.56	---- For motor vehicles of H.S. Code 8704.21.17	U	Ad valorem or value at importation	10%
	8704.21.57	---- For motor vehicles of H.S. Code 8704.21.14	U	Ad valorem or value at importation	20%
	8704.21.58	---- For motor vehicles of H.S. Code 8704.21.18	U	Ad valorem or value at importation	10%
		--- Refrigerated vans:			
	8704.21.61	---- New	U	Ad valorem or value at importation	0%
	8704.21.62	---- Second-hand	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
		--- Chassis for lorries fitted with engine and cabin only:			
	8704.22.11	---- Chassis for lorries fitted with engine and cabin only which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.22.19	---- Other	U	Ad valorem or value at importation	10%
		--- Refrigerated lorries:			
	8704.22.41	---- New	U	Ad valorem or value at importation	0%
	8704.22.42	---- Second-hand	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Refrigerated vans:			
	8704.22.51	---- New	U	Ad valorem or value at importation	0%
	8704.22.52	---- Second-hand	U	Ad valorem or value at importation	0%
		--- Other:			
	8704.22.91	---- New	U	Ad valorem or value at importation	10%
	8704.22.92	---- New, motor vehicles for the transport of goods which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.22.93	---- Second-hand, motor vehicles for the transport of goods which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.22.99	---- Second-hand	U	Ad valorem or value at importation	10%
		-- g.v.w. exceeding 20 tonnes:			
		--- Chassis for lorries fitted with engine and cabin only:			
	8704.23.11	---- Chassis for lorries fitted with engine and cabin only which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.23.19	---- Other	U	Ad valorem or value at importation	10%
		--- Refrigerated lorries:			
	8704.23.41	---- New	U	Ad valorem or value at importation	0%
	8704.23.42	---- Second-hand	U	Ad valorem or value at importation	0%
		--- Other:			
	8704.23.91	---- New	U	Ad valorem or value at importation	10%
	8704.23.92	---- New, motor vehicles for the transport of goods which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.23.93	---- Second-hand, motor vehicles for the transport of goods which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.23.99	---- Second-hand	U	Ad valorem or value at importation	10%
		- Other, with spark-ignition internal combustion piston engine:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.31.11	---- New, with single space cabin	U	Ad valorem or value at importation	10%
	8704.31.12	---- New, with double space cabin	U	Ad valorem or value at importation	20%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	10%
	8704.31.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
	8704.31.15	---- New, trucks of the pick-up type with single space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.31.16	---- Second-hand, trucks of the pick-up type with single space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.17	---- New, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	10%
	8704.31.18	---- Second-hand, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	10%
		--- Lorries:			
	8704.31.21	---- New	U	Ad valorem or value at importation	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.23	---- New, lorries which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.31.24	---- Second-hand, lorries which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.31.29	---- Second-hand	U	Ad valorem or value at importation	10%
		--- Motor vans, new:			
	8704.31.31	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other	U	Ad valorem or value at importation	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		motor vehicles principally designed for the transport of persons			
	8704.31.32	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8704.31.33	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8704.31.34	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.31.35	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.36	---- Motor vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons and which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.31.37	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.38	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8704.31.39	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%
		--- Motor vans, Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.41	---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.31.42	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%
	8704.31.43	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	50%
	8704.31.44	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.31.45	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.46	---- Motor vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons and which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.31.47	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	25%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.48	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%
	8704.31.49	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%
		--- Chassis, fitted with engine and cabin only:			
	8704.31.51	---- For motor vehicles of H.S. Code 8704.31.11, 8704.31.21 and 8704.31.31	U	Ad valorem or value at importation	10%
	8704.31.52	---- For motor vehicles of H.S. Code 8704.31.15,	U	Ad valorem or value at	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		8704.31.23 and 8704.31.36		importation	
	8704.31.53	---- For motor vehicles of H.S. Code 8704.31.13, 8704.31.29 and 8704.31.41	U	Ad valorem or value at importation	10%
	8704.31.54	---- For motor vehicles of H.S. Code 8704.31.16, 8704.31.24 and 8704.31.46	U	Ad valorem or value at importation	5%
	8704.31.55	---- For motor vehicles of H.S. Code 8704.31.12	U	Ad valorem or value at importation	20%
	8704.31.56	---- For motor vehicles of H.S. Code 8704.31.14	U	Ad valorem or value at importation	20%
	8704.31.57	---- For motor vehicles of H.S. Code 8704.31.17	U	Ad valorem or value at importation	10%
	8704.31.58	---- For motor vehicles of H.S. Code 8704.31.18	U	Ad valorem or value at importation	10%
		--- Refrigerated vans:			
	8704.31.61	---- New	U	Ad valorem or value at importation	0%
	8704.31.62	---- Second-hand	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- g.v.w. exceeding 5 tonnes:			
		--- Chassis for lorries fitted with engine and cabin only:			
	8704.32.11	---- Chassis for lorries fitted with engine and cabin only which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.32.19	---- Other	U	Ad valorem or value at importation	10%
		--- Refrigerated vans:			
	8704.32.41	---- New	U	Ad valorem or value at importation	0%
	8704.32.42	---- Second-hand	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	8704.32.91	---- New	U	Ad valorem or value at importation	10%
	8704.32.92	---- New, motor vehicles for the transport of goods which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.32.93	---- Second-hand, motor vehicles for the transport of goods which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	5%
	8704.32.99	---- Second-hand	U	Ad valorem or value at importation	10%
		- Other:			
		--- New:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.90.19	---- Other	U	Ad valorem or value at importation	10%
		--- Lorries, electrically operated:			
	8704.90.21	---- New	U	Ad valorem or value at importation	5%
	8704.90.29	---- Second-hand	U	Ad valorem or value at importation	5%
		--- Trucks of the pick-up type with single or double space cabin, electrically operated:			
	8704.90.31	---- New, with single space cabin	U	Ad valorem or value at importation	5%
	8704.90.32	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	5%
	8704.90.33	---- New, with double space cabin	U	Ad valorem or value at importation	20%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.90.34	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
		--- New, vans electrically operated:			
	8704.90.41	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.90.42	---- Other with a power rating not exceeding 180 kW	U	Ad valorem or value at importation	0%
	8704.90.43	---- Other, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%
		--- Second-hand, vans electrically operated:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.90.51	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.90.52	---- Other with a power rating not exceeding 180 kW	U	Ad valorem or value at importation	0%
	8704.90.53	---- Other, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%
		--- Chassis, fitted with engine and cabin only:			
	8704.90.61	---- For vehicles of HS Code 8704.90.21, 8704.90.31, 8704.90.33, 8704.90.41, 8704.90.42 and 8704.90.43	U	Ad valorem or value at importation	5%
	8704.90.62	---- For vehicles of HS Code 8704.90.29, 8704.90.32, 8704.90.34, 8704.90.51, 8704.90.52	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		and 8704.90.53			
	8704.90.90	--- Second-hand	U	Ad valorem or value at importation	10%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:			
		--- For Lorries:			
	8706.00.21	---- Electrically operated	U	Ad valorem or value at importation	5%
	8706.00.29	---- Other	U	Ad valorem or value at importation	10%
		--- Other:			
	8706.00.91	---- Electrically operated	U	Ad valorem or value at importation	15%
	8706.00.99	---- Other	U	Ad valorem or value at importation	30%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
	8711.10.10	--- New	U	Ad valorem or value at importation	0%
	8711.10.20	--- In completely knock down condition for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds	U	Ad valorem or value at importation	0%
	8711.10.90	--- Second-hand	U	Ad valorem or value at importation	0%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		but not exceeding 250 cc:			
		--- Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc:			
	8711.20.11	---- New	U	Ad valorem or value at importation	0%
	8711.20.12	---- In completely knock down condition for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds	U	Ad valorem or value at importation	0%
	8711.20.19	---- Second-hand	U	Ad valorem or value at importation	0%
		--- Of a cylinder capacity exceeding 125 cc but not exceeding 200 cc:			
	8711.20.21	---- New	U	Ad valorem or value at importation	0%
	8711.20.22	---- Second-hand	U	Ad valorem or value at	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
		--- Other:			
	8711.20.91	---- New	U	Ad valorem or value at importation	0%
	8711.20.92	---- Second-hand	U	Ad valorem or value at importation	0%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
		--- Of a cylinder capacity exceeding 250 cc but not exceeding 300 cc:			
	8711.30.21	---- New	U	Ad valorem or value at importation	0%
	8711.30.22	---- Second-hand	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Of a cylinder capacity exceeding 300 cc but not exceeding 450 cc:			
	8711.30.31	---- New	U	Ad valorem or value at importation	45%
	8711.30.32	---- Second-hand	U	Ad valorem or value at importation	45%
		--- Of a cylinder capacity exceeding 450 cc:			
	8711.30.91	---- New	U	Ad valorem or value at importation	100%
	8711.30.92	---- Second-hand	U	Ad valorem or value at importation	100%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
	8711.40.10	--- New	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8711.40.90	--- Second-hand	U	Ad valorem or value at importation	100%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
	8711.50.10	--- New	U	Ad valorem or value at importation	100%
	8711.50.90	--- Second-hand	U	Ad valorem or value at importation	100%
		- With electric motor for propulsion:			
		--- New:			
	8711.60.11	---- Of a power rating not exceeding 6 kW	U	Ad valorem or value at importation	0%
	8711.60.12	---- Of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
	8711.60.13	---- Three-wheeled mobility scooter of a power rating not exceeding 6 kW	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8711.60.14	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		--- Second-hand:			
	8711.60.91	---- Of a power rating not exceeding 6 kW	U	Ad valorem or value at importation	0%
	8711.60.92	---- Of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
	8711.60.93	---- Three-wheeled mobility scooter of a power rating not exceeding 6 kW	U	Ad valorem or value at importation	0%
	8711.60.94	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		- Other:			
	8711.90.10	--- New	U	Ad valorem or value at importation	15%
	8711.90.90	--- Second-hand	U	Ad valorem or value at importation	15%
89.03		Yachts and other vessels for pleasure or sports;			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		rowing boats and canoes.			
		- Inflatable:			
303		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.10.11	----Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.10.19	----Other	U	Ad valorem or value at importation	50% on the value of outboard motors
		- Other:			
		-- Sailboats, with or without auxiliary motor:			
304		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.91.11	----Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.91.19	----Other	U	Ad valorem or value at importation	50% on the value of outboard motors

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Motor boats, other than outboard motor boats:			
305		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.92.11	----Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.92.19	----Other	U	Ad valorem or value at importation	50% on the value of outboard motors
		-- Other:			
306		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.99.11	----Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.99.19	----Other	U	Ad valorem or value at importation	50% on the value of outboard motors



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:			
	9019.10.10	--- Aqua spa hydromassage apparatus	Kg	Ad valorem or value at importation	15%
	9019.10.20	--- Hydrotherapy spas	Kg	Ad valorem or value at importation	15%
	9019.10.30	--- Hydrotherapy pool	Kg	Ad valorem or value at importation	15%
	9019.10.40	--- Whirlpools, being massage baths equipped with massage tubes	Kg	Ad valorem or value at importation	15%

<b>Column 1</b>		<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Heading</b>	<b>H.S. Code</b>	<b>Excisable Goods</b>	<b>Statistical Unit</b>	<b>Taxable Base</b>	<b>Rate of Excise Duty</b>
	9801.50.00	Relief consignments/aid imported temporarily	Kg	Ad valorem or value at importation	0%
	9801.60.00	Other relief consignment/aid	Kg	Ad valorem or value at importation	0%

<sup>cccvii</sup>**PART IA - CONCESSIONS ON EXCISABLE GOODS IMPORTED INTO OR  
MANUFACTURED IN MAURITIUS**

**Sub-Part A**

“PRB Report 2013” means the Review of Pay and Grading Structures and Conditions of Service in the Public Sector (Civil Service, Parastatal and other Statutory Bodies, Local Authorities, Rodrigues Regional Assembly) and the Private Secondary Schools, issued by the Pay Research Bureau in October 2012, as amended by the Errors, Omissions and Anomalies Committee Report on the PRB Report 2013.

**(Amended by GN 194 - 2013 w.e.f. 01.01.13)**

“PRB Report 2016” means the Review of Pay and Grading Structures and Conditions of Service in the Public Sector (Civil Service, Parastatal and Other Statutory Bodies, Local Authorities and Rodrigues Regional Assembly) and the Private Secondary Schools, issued by the Pay Research Bureau in March 2016, as amended by the Addendum Report to the PRB Report 2016.

**(Added by GN 236 of 2017 w.e.f 01.01.2016)**

"2013 EOAC Report" means the Errors, Omissions and Anomalies Committee Report on the PRB Report 2013;

**(Amended by GN 65 - 2014 w.e.f. 19.04.14)**

*Note: All information in red is being implemented as administrative measures pending gazetting of the relevant legislations.*

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
1.	Taxi-owner-driver <b><u>(Amended by GN 230 of 2014)</u></b>	In the case of a resident of the island of Mauritius, one motor car or, in the case of a resident of the island of Rodrigues, one motor car or one double space cabin vehicle, proved to the satisfaction of the	<b>0%</b>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p><b><u>(Amended by GN 26-2007 W.E.F 14.02.07)</u></b></p> <p><b><u>(Amended by GN 218-2016 W.E.F. 29 October2016)</u></b></p>	<p>Director General to have been imported by or on behalf of, or to have been purchased from a licensed dealer in motor vehicle by an owner-driver for use as taxi on an undertaking given by the owner-driver that it shall not be sold to any person or otherwise disposed of, without approval of the Director General and of the National Transport Authority.</p> <p>The concession –</p> <p>(a) shall be granted not more than once in every <b>4</b> years except where the Director General is satisfied that the motor vehicle is accidented and is a total loss; and</p> <p>(b) may be extended to the heirs of a deceased owner-driver provided that the heirs are holders of a 14 public service vehicle (taxi) licence</p> <p><b>(Amended by ACT No. 13 -2019, w.e.f. 25 July 2019)</b></p>	
2.	<p>Any Tour Operator or Car hire company registered at the Tourism Authority</p> <p><b><u>(Amended by GN 26-2007 W.E.F 14.02.07)</u></b></p> <p><b><u>(Amended by GN 10-2009 w.e.f. 01.01.09)</u></b></p> <p><b><u>(Amended by GN 150-2009 w.e.f. 19.11.09)</u></b></p> <p><b><u>(Deleted by GN 188-2011 w.e.f. 05.11.11)</u></b></p>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
3.	<p>Any returning citizen of Mauritius who is coming back to settle in Mauritius.</p> <p><b><u>(Amended by GN 125-2007 w.e.f. 06.09.07)</u></b></p> <p><b><u>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</u></b></p> <p><b><u>(Amended Act 26 - 2012 w.e.f. 22.12.12)</u></b></p> <p><b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Item 3 was repealed and replaced by GN 236 of 2017 w.e.f 2 December 2017 except for paragraphs 2(b) and 4(b) w.e.f. 22 October 2016)</u></b></p>	<p>(1) One motor vehicle or motorcycle provided that the returning citizen –</p> <p>(a) makes a written declaration, in a form approved by the Director-General, that –</p> <p>(i) he is a citizen of Mauritius; and</p> <p>(ii)(A) during the 10 years preceding the date of his return to Mauritius, he has stayed or worked in Mauritius for not more than 3 years in the aggregate; or</p> <p>(B) he has been residing outside Mauritius for a period of at least 5 years preceding the date of his return to Mauritius, and –</p> <p>(I) he has been working outside Mauritius for the said period; or</p> <p>(II) he has ceased to work on having reached retirement age;</p> <p>(b) submits documentary evidence to support his declaration under subparagraph (a).</p> <p>(2) Where a returning citizen has imported a motor vehicle or motorcycle –</p>	<p>15% on the first Rs 1.5 million of the value of the motor vehicle or motorcycle and the rate specified in Part I of the First Schedule to the Excise Act shall apply on the difference.</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(a) he shall submit documentary evidence that he has purchased the motor vehicle or motorcycle outside Mauritius prior to the date of his return to Mauritius; and</p> <p>(b) he shall ship the motor vehicle or motorcycle to Mauritius in his name within 180 days of the date of his return to Mauritius or any other period where the Director-General is satisfied that the motor vehicle or motorcycle was not shipped within 180 days of the date of his return due to any just or reasonable cause.</p> <p>(3) Where the imported motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted where the conditions specified in paragraph (1) are satisfied and the spouse settles in Mauritius together with the citizen of Mauritius.</p> <p>(4) Where a returning citizen has not imported a motor vehicle or motorcycle, he may benefit from the concession on a motor vehicle or motorcycle removed from a bonded warehouse in Mauritius, provided that –</p> <p>(a) he satisfies the conditions specified in paragraph (1); and</p> <p>(b) the motor vehicle or motorcycle is cleared within 180 days of the date of his return or any other period where the Director-General is satisfied that the motor vehicle or motorcycle was not cleared within 180 days of the date of his return due to any just or reasonable cause.</p>	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(5)(a) Where a returning citizen, who has been temporarily residing and working in Mauritius, decides to remain permanently in Mauritius, he may make an application to the Director-General for concession under this item, provided that the application is received within 3 years from the date of his temporary return.</p> <p>(b) Where a returning citizen makes an application under subparagraph (a), he shall be granted the concession where the conditions specified in paragraph (1) are satisfied, the date of his return to Mauritius for good being deemed to be the date of his application.</p> <p>(6) Where a returning citizen has been granted concession on a motor vehicle or motorcycle under this item, no other concession under this item shall be granted to his spouse or to any of his dependent children.</p> <p>(7) Where a returning citizen has been granted concession on a motor vehicle or motorcycle, he shall, for a period of 4 years from the date of validation of the import declaration, not absent himself from Mauritius for more than 183 days in aggregate during each year or any other period unless the Director-General is satisfied that his absence is due to any just or reasonable cause.</p> <p>(8) Where the returning citizen dies within a period of 4 years from the date of validation of the import declaration of the motor vehicle or motorcycle, no excise duty and value added tax representing the concession granted shall be payable on the motor vehicle or</p>	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>motorcycle, provided that the motor vehicle or motorcycle is not sold, pledged or disposed of within that period.</p> <p>(9) This concession shall be granted once only. Where the Director-General is satisfied that the motor vehicle or motorcycle is damaged in an accident within 2 years from the date of clearance and is a total loss, he may grant concession for a replacement motor vehicle or motorcycle on only one occasion.</p>	
4	<p>Employees of the civil service, parastatal and other statutory bodies, local authorities, Rodrigues Regional Assembly and the private secondary schools, who have opted for the revised salary and conditions of service specified in the PRB Report 2016 as set out hereunder –</p> <p>(a) Officers who are in the grades specified in Annex II of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty concession.</p> <p><b>(Amended GN 122 - 2009 w.e.f 01.07.09)</b>  <b>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</b>  <b>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>15% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	<p>0%</p>
	<p>(b) Employees as at paragraph (a) who have to travel regularly on sloppy, rocky and uneven roads to get access to sites of work, as may be approved</p>	<p>A double cab pickup vehicle (2x4 or 4x4).</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is</p>	<p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>by their supervising officers.</p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	
	<p>(c) Officers who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) reckon not less than 22 years' service; and</p> <p>(ii) draw a monthly basic salary of Rs 36,200 or more.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>
	<p>(d) Officers who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) draw a monthly basic salary of Rs 56,450 or draw a monthly basic salary of Rs 43,850 or more in a salary scale the maximum of which is not less than Rs 62,950; and</p> <p>(ii) have not opted for the monthly car</p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>allowance in lieu of duty concession.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>		
	<p>(e) Officers who, by virtue of their posting, are required to perform extensive official travelling on a regular basis and who satisfy the criteria set by the Committee referred to in paragraph 18.2.22 of Volume 1 of the PRB Report 2016.</p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p><b><u>(Amended by GN 65 - 2014 w.e.f. 19.04.14)</u></b></p>	<p>The difference between the excise duty payable on the motor car and Rs 100,000,.</p>
	<p>(f) Advisers/Officers on contract who are not eligible for duty exemption on a car but who are required to perform extensive field duties and who satisfy the criteria set by the Committee referred to in paragraph 18.2.33 of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty concession.</p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>The difference in excise duty between the duty payable on the motor car and Rs 100,000.</p>
	<p><b><u>(g) (Amended by GN 194 - 2013 w.e.f.</u></b></p>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p><b><u>01.01.13)</u></b>  <b><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>		
	<p><b><u>(h) (Repealed by GN 194 - 2013 w.e.f. 01.01.13)</u></b></p>		
	<p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u></b>  <b><u>(i) Repealed by GN 194 - 2013</u></b>  <b><u>(Amended by GN 65 - 2014 w.e.f. 19.04.14)</u></b>    <b><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>		
5	<p>Employees (including those employed on contract) of the civil service, parastatal and other statutory bodies, local authorities, Rodrigues Regional Assembly and the private secondary schools, who have opted for the revised salary and conditions of service prescribed in the PRB Report 2016 as set out hereunder –</p> <p><b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>  <b><u>(Repealed and replaced by GN 236 of</u></b></p>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<b><u>2017 w.e.f 01.01.16)</u></b>		
	<p>(A) Officers, other than advisers and officers employed on contract, drawing a monthly basic salary of Rs 89,000 or more but not eligible for a chauffeur/self-driven car and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,050 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,250 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	<p>0%</p> <p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>The exemption under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p> <p>The exemptions under paragraphs (a), (b) and (c) shall also be applicable to officers drawing a monthly basic salary –</p> <p>(a) of Rs 40,000 but less than Rs 42,500 prior to 30 June 2008; or</p> <p>(b) in a scale the maximum of which was not less than Rs 39,000 and, following the 2008 PRB Report, were entitled to a monthly salary of Rs 66,000 or more,</p> <p>provided that 5 years have elapsed as from the date of the last purchase of a duty exempted car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
	<p>(b) Officers drawing a monthly basic salary of Rs 86,000 but less than Rs 89,000 or drawing a monthly basic salary in a scale the maximum of which is not less than Rs 86,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f.</u></b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">Or</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p><b><u>01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	<p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(c) Officers drawing a monthly basic salary of Rs 48,425 and above in a scale the maximum of which is not less than Rs 70,450 or those drawing a monthly basic salary in the range of Rs 58,075 and up to Rs 83,000 or incumbents in grades specified in Annex 1 of Volume 1 of the PRB Report 2016, including those appointed in a temporary capacity and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	<p>0%</p> <p>0%</p> <p>0%</p>



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(d) Officers who were eligible for full duty exemption on a motor car as per paragraph 15.2.78 of Volume 1 of the Pay Research Bureau Report 2003 and not drawing a monthly basic salary of Rs 58,075 under the revised salary and conditions of service specified in the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b) and (c) shall be granted on a</p>	<p>0%</p> <p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>personal basis.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
	<p>(e) Senior Advisers/Senior Officers on contract employed at a level corresponding to a Chief Technical Officer of a large Ministry or Chief Executive of a major public sector institution, or above, and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant exemption for a replacement car on only one occasion.</p>	0%
	<p>(f) Advisers and officers employed on contract, drawing a monthly basic salary of Rs 86,000 and up to Rs 101,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(g) Advisers and officers employed on contract drawing a monthly basic salary of Rs 58,075 and up to Rs 83,000 or Advisers employed in the capacity of professionals referred to at paragraph 18.2.16 (No. 3) of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	0%
	<p><b><u>(h) (Repealed and replaced by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>		
	<p>(h) Senior Lecturers of the Mahatma Gandhi Institute, the Mauritius Institute of Education, the University of Mauritius, the University of Technology, Université des Mascareignes and Open University of Mauritius who reckon at least 14</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>years' service in their respective cadre though drawing a monthly salary in a scale the maximum of which is less than Rs 86,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	<p>0%</p> <p>0%</p>
	<p>(i) Officers of the medical and dental professions who reckon at least 14 years' service in their respective cadre though drawing a monthly salary in a scale the maximum of which is less</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is</p>	<p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>than Rs 86,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	<p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>
6.	Any person	Motor vehicle (other than motor car, station wagon derived from	40 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	(Amended by GN 1 of 2014 w.e.f. 03.01.2014)	<p>motor car, "Jeep-type" motor vehicle or sports utility vehicle) having the following features -</p> <p>(a) built in a single compartment;</p> <p>(b) of a height of not less than 155 centimetres from ground level ;</p> <p>(c) of a gross vehicle weight not exceeding 3500 kg; and</p> <p>(d) fitted with doors and /or windows along one or both side panels and/or at the rear,</p> <p>when proved to the satisfaction of the Director-General to be used –</p> <p>for the transport of persons and goods on the condition that the number of original seating positions (including the driver's seat) when multiplied by 68 kg is less than 50% of the difference between the gross vehicle weight and the unladen weight of the motor vehicle; or</p> <p>for the transport of persons only on the condition that the motor vehicle is fitted or designed to be fitted with seats for the transport of not less than 8 persons including the driver.</p> <p>For the purposes of this item –</p> <p>"gross vehicle weight" means the technically permissible maximum laden weight (in kg) of the motor vehicle as declared by the manufacturer; and</p> <p>"unladen weight" means the nominal weight of the motor vehicle (in kg) including the factory fitted equipment for normal operation of the motor vehicle, as declared by the manufacturer.</p>	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
7.	Any manufacturer registered with the Director-General <b>[Added by GN 47/2005, w.e.f. 04.04.05]</b> <b>(Deleted and replaced by GN 1 of 2014 w.e.f. 01.09.2013)</b>	Excisable goods, when proved to the satisfaction of the Director-General to be used as input in the production and processing of goods.	0 per cent
8.	Any person holding a 'B' carrier's licence issued by the National transport Authority	Motor vehicle (other than motor car, "Jeep-type" motor vehicle or station wagon derived from motor car) with no seats behind the driver's seat but fitted with anchor points when proved to the satisfaction of the Director-General to be used exclusively for the transport of goods.	10 per cent
9.	Any manufacturer registered at the Customs Department	Gas oils proved to the satisfaction of the Director-General to be for use in stationary engines and boilers and on such terms and conditions as he may approve.	0 per cent
10. <b>(Item 10 has been suspended for</b>	Any passenger	(A) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; (ii) spirits not exceeding one litre; and (iii) wine, ale or beer not exceeding 2 litres; or (B) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and (ii) (a) spirits not exceeding 2 litres; or	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
the period 16 March 2020 to 31 December 2021)		<p>(b) wine, ale or beer not exceeding 4 litres;</p> <p>when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry</p> <p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts respectively</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	
10A. (Applicable for the period 16 March 2020 to 31 December 2021)	Any passenger	<p>(1) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(b) spirits not exceeding one litre; and</p> <p>(c) wine, ale or beer not exceeding 3 litres; or</p> <p>(2) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(b) (i) spirits not exceeding 3 litres; or</p> <p>(ii) wine, ale or beer not exceeding 6 litres;</p> <p>when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry.</p>	0 per cent



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts, respectively.</p>	
11.	Government of Mauritius	<p>A car for use by eligible members of the National Assembly <b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b></p>	0 per cent
12.	<p>Government of Mauritius, a parastatal body, a statutory body or a local authority which is covered by the PRB Report 2016.</p> <p><b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b></p> <p><b>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</b></p> <p><b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A car, as determined by the High Powered Committee, for the official and private use of –</p> <p>(a) Judges and Officers at this level and above</p> <p>This exemption shall be granted not more than once in every 4 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">Or</p> <p>(b) Officers drawing a monthly basic salary of Rs 110,000 or more (excluding Judges and Officers at this level and above)</p> <p>This exemption shall be granted not more than once in every 5</p>	<p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>(c) Accounting/Responsible Officers drawing a monthly basic salary of Rs 101,000 but less than Rs 110,000.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Where the car is sold to an eligible person, who has opted upon retirement to purchase the car allocated to him for official and private use under the PRB Report 2016, within a period of 4 years from the date of the exemption, no excise duty and value added tax shall be payable on that car.</p> <p>Where the eligible person sells, pledges or disposes of the car within a period of 4 years from the date of the initial exemption, proportionate excise duty and value added tax shall be payable on that car.</p> <p>(Amended by GN 135 of 2018 w.e.f. 01 July 2018.)</p>	0%
13.	(a) Judges and Officers drawing the same salary as Judges or a greater salary and who qualify for a car for their official and private use under the PRB Report	<p>A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 4</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>2016 but who do not opt to have such facilities.</p> <p><b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	
	<p>(b) Officers drawing a monthly basic salary of Rs 110,000 or more (excluding Judges and Officers drawing the same salary as Judges or a greater salary) and who qualify for a car for their official and private use under the PRB Report 2016 but who do not opt to have such facilities.</p> <p><b><u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	0%
	<p>(c) Accounting/Responsible Officers drawing a monthly basic salary of Rs 101,000 but less than Rs 110,000 and who qualify for a car for their official and private use under the PRB Report 2016 but who do not opt to have such facilities</p>	<p>A car (up to 4 years old) with an engine capacity not exceeding 1850 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>		
14.	<p>Officers who qualify for a car for their official and private use under the PRB Report 2016, who retire at the age of 50 and above and who do not purchase the car allocated to them.</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	A car (up to 4 years old), as determined by the High Powered Committee.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
15.	<p>Officers (other than those at item 59) who qualify for a chauffeur-driven car for their official and private use under the PRB Report 2016 and who are approved by the High Powered Committee to be eligible to purchase another car for private use over and above their entitlement.</p> <p><b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b></p> <p><b>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</b></p> <p><b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>A car (up to 4 years old) as determined by the High Powered Committee.</p> <p>This exemption shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may, subject to the approval of the High Powered Committee, grant exemption for a replacement car on only one occasion.</p>	0%
16.	<p>A member of the National Assembly</p> <p><b>(Amended by GN 125-2007 w.e.f. 06.09.07)</b></p>	<p>A car as determined by the High Powered Committee set up in accordance with the recommendations of the 2003 Report of the PRB once in every 3 years, except where the Director General is satisfied that the motor car is accidented and is a total loss.</p>	0 per cent
17.	<p>Members of the Rodrigues Regional Assembly –</p>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>ccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(a) Chief Commissioner</p> <p>(b) Deputy Chief Commissioner, Commissioner and Chairperson</p> <p>(c) Minority Leader and Deputy Chairperson</p> <p><b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b></p> <p><b>(Amended by GN 120 - 2012 w.e.f 14.09.11)</b></p> <p><b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>	<p>A motor car with an engine capacity of not more than 2500 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>A motor car with an engine capacity of not more than 2000 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>A motor car with an engine capacity of not more than 1850 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>The exemption under this item shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car or pickup vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	<p>0%</p> <p>0%</p> <p>0%</p>
18.	Any non-citizen serving Mauritius under a bilateral or multilateral agreement with the Government of Mauritius	<p>A motor car as provided in the bilateral or multilateral agreement. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p><b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b></p> <p><b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>	0%
19.	Members of the Public and Disciplined	A motor car as provided in the terms and conditions of their	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	Forces Service Commissions, the Local Government Service Commission, the Independent Commission Against Corruption, the Assessment Review Committee, the Procurement Policy Office and the Central Procurement Board <b>(Amended by GN 27-2008 w.e.f 09.02.08)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>	appointment. The Director-General may also grant exemption for a replacement car where he is satisfied that the motor car is damaged in an accident and is a total loss.	
20.	The Government of Mauritius and any parastatal body <b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b>	Goods purchased with funds obtained or goods received under a Bilateral or Multilateral agreement	0 per cent
21.	<b>(Deleted by GN 182-2010 w.e.f. 25.09.10)</b>		
22.	<b>(Deleted by GN 182-2010 w.e.f. 25.09.10)</b>		
23.	A religious federation <b>(Amended by GN 26 - 2007 w.e.f</b>	Three (3) motor cars of an engine capacity not exceeding 1,450 c.c, once in every 7 years. Where the Director-General is satisfied that any of the 3 motor cars is damaged in an accident and is a total loss, he may grant concession for a replacement car on only one	15%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<b>14.02.07)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>	occasion.	
24.	A Trade Union federation <b>(Amended by GN 26 - 2007 w.e.f. 14.02.07)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>	One motor car of an engine capacity not exceeding 1,450 c.c , once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car on only one occasion.	15%
25	A disabled person <b>who is in gainful employment</b> <b>(Amended by GN 26 - 2007 w.e.f. 14.02.07)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b> (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	A motor car of an engine capacity not exceeding 1,600 c.c. , of a kind specifically designed for use by a disabled person and certified by a Mechanical Engineer of the Ministry responsible for the subject of public infrastructure.  This concession is granted once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.  (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	0%  (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)
26.	The Mauritius Wildlife Foundation and the	Motor vehicles as specified in an agreement signed between the non-governmental organisation and the Government of Mauritius.	0%



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	SOS Children Village <b>(Amended by GN 26 - 2007 w.e.f 14.02.07)</b> <u><b>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</b></u>	Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.	
27.	<b>(Amended by GN 125-2007 w.e.f. 06.09.07)</b> <b>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</b> <b>(Amended by GN 122-2009 w.e.f. 01.07.09)</b> <u><b>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</b></u>		
28.	A Ministry, a Government department, a local authority, a statutory body, the Rodrigues Regional Assembly, a foreign Government or a charitable institution as defined in the Income Tax Act <b>(Amended by GN 125-2007 w.e.f. 06.09.07)</b> <u><b>(Repealed by replaced by GN 236 of 2017 w.e.f 02.12.17)</b></u>	Goods reserved under section 61(6)(a) or 144(2) of the Customs Act.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
29	<p>(Amended by GN 125-2007 w.e.f. 06.09.07)</p> <p>(Amended by GN 182-2010 w.e.f. 25.09.10)</p> <p><u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u></p>		
30	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
31	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
32	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
33	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
34	<p>The President and the Vice-President</p> <p><b>(Added by GN 228-2007 w.e.f. 01.01.08)</b></p>	<p>A motor car for their personal use once in every 3 years, except where the Director-General is satisfied that the motorcar is accidented and is a total loss</p>	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
35	<p>The Central Procurement Board  <b>(Added by GN 27-2008 w.e.f. 09.02.08)</b>  <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>	<p>A car for the official and private use of the Chairman and the Vice-Chairman of the Board, as provided in the terms and conditions of their appointment. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	0%
36	<p><b>(Added by GN 107 - 2008 w.e.f. 01.07.08)</b>  <b><u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>		
37.	<p>A small sugar cane planter, a planter engaged in hydroponic activities or sheltered farming, a tea grower, a vegetable grower, a flower grower, a fruit grower, a tobacco grower, a bee-keeper, a poultry farmer, a pig breeder or a cattle breeder  <b>(Added by GN 107 - 2008 w.e.f. 01.07.08)</b>  <b>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</b>  <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>  <b>(Amended by Act 10 of 2017 w.e.f.</b></p>	<p>(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister.</p> <p>(b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p><b>24.07.2017)</b>  <b>(Amended by GN 135 of 2018 w.e.f. 20 October 2018.)</b>  <b>(Amended by ACT No. 13 -2019, w.e.f. 25 July 2019)</b></p>		
38.	<p>A fishermen’s cooperative society  <b>(Added by GN 107 - 2008 w.e.f. 01.07.08)</b>  <b>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</b>  <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>	<p>(i) A double space cabin vehicle or a single space cabin vehicle.</p> <p>(ii) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.</p>	0%
39	<p>A small and medium enterprise registered with the Small Enterprise and Handicraft Development Authority with a turnover of at least Rs 3 million, which has been in operation for at least 2 years in furniture making, light engineering or footwear manufacturing  <b>(Added by GN 107 - 2008 w.e.f. 01.07.08)</b>  <b>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</b></p>	<p>(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister.</p> <p>(b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>		
40.	The World Hindi Secretariat <b>(Added by GN 107 - 2008 w.e.f. 01.07.08)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>	Cars for use by the organisation or for its expatriate staff. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.	0%
41	Expatriate staff of the World Hindi Secretariat who have not been allocated a car by the Secretariat <b>(Added by GN 271 -2008 w.e.f. 20.12.08)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>	A car as per their conditions of contract. Where the Director-General is satisfied that the car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.	0%
42	<b>(Added by GN 271 -2008 w.e.f. 20.12.08)</b> <b><u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u></b>		
43	The Government <b>(Added by GN 271 -2008 w.e.f. 20.12.08)</b>	A car for use by the President and Vice-president	0 per cent
44	<b>(Added by GN 122 - 2009 w.e.f. 01.07.09)</b>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
45	<b>(Added by GN 122 - 2009 w.e.f. 01.07.09)</b> <b><u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u></b>		0%
46	<b>(Added by GN 122 - 2009 w.e.f. 01.07.09)</b> <b><u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u></b>		0%
	<b>(Added by GN 122 - 2009 w.e.f. 01.07.09)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b> <b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b>		
47.	Officers in grades requiring a University Degree who are drawing a monthly basic salary in a salary scale the maximum of which is not less than Rs 56,450 under the PRB Report 2016 and subject to the approval of the Ministry responsible for the subject of civil service. <b>(Added by GN 122 - 2009 w.e.f. 01.07.09)</b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b> <b><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></b>	A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.  This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.	30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<b>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</b>		
48	Manufacturer of medical devices registered with the Customs Department of the Mauritius Revenue Authority <b><u>(Added by GN 150-2009 w.e.f. 19.11.09)</u></b>	Udenatured ethyl alcohol for use in the manufacture of medical devices	0
49	Any non-governmental organisation <b><u>(Added by GN 182-2010 w.e.f. 25.09.10)</u></b>	Goods (excluding alcoholic beverages and tobacco products) purchased with funds obtained or goods received under a Bilateral or Multilateral Agreement.	0 %
50	Any person engaged in rice cultivation on a minimum area of 100 arpents <b><u>(Added by GN 182-2010 w.e.f. 08.03.10)</u></b> <b><u>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</u></b> <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>	(a) Up to 5 double space cabin vehicles; or (b) Up to 5 single space cabin vehicles; or (c) A combination of double space cabin vehicles and single space cabin vehicles, not exceeding 5 in number.  This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that any of the 5 motor vehicles is damaged in an accident and is a total loss, he may grant exemption for a replacement car before the lapse of 5 years from the date of clearance, on only one occasion.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
51	Any importer or manufacturer <b>(Added by GN 222 - 2010 w.e.f. 20.11.10)</b> <b>(Amended by GN 231 – 2010 w.e.f. 28.12.10)</b> <b>(Amended by GN 121-2011 w.e.f. 23.03.11)</b> <b>(Amended by GN 218-2016 w.e.f. 01.01.16)</b>	(1) Printed plastic bags used to contain or carry goods or products sold on board a ship aircraft or in duty-free areas. (2) Garbage/bin bags, designed to be used for the disposal of waste, (3) Printed sanitary bags. (4) Printed laundry bags. (5) Agricultural planting/potting bag (Low Density Polyethylene-LDPE). (6) Biodegradable plastic bags which conform to the standards specified in the Third Schedule to the Environment Protection (Banning of Plastic Bags) Regulations 2015. <b>(w.e.f 01.01.16)</b> (7) Compostable plastic bags which conform to the standards specified in the Third Schedule to the Environment Protection (Banning of Plastic Bags) Regulations 2015. <b>(w.e.f 01.01.16)</b>	0 %
52	Any private hospital holding a licence under the Private Health Institutions Act <b>(Added by GN 188 - 2011 w.e.f. 05.11.11)</b>	Not more than 5 paramedic motorcycles, fitted with sirens and equipped to carry emergency care equipment, at any one time, every 5 years.	0%



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
53	<p>A person, deaf or blind –</p> <p>(a) with disability of 60% and above, as certified by the Medical Board of the Ministry responsible for the subject of social security; and</p> <p>(b) who is in gainful employment as certified by the Medical Board of the Ministry responsible for the subject of social security.</p> <p><b>(Added by GN 120 - 2012 w.e.f. 16.06.12)</b>  <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>	<p>(a) A motor car of an engine capacity not exceeding 1,600 c.c.</p> <p>(b) This concession is granted once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	0%
54	<p><b>(Added by GN 120 - 2012 w.e.f. 16.06.12)</b>  <b><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></b>  <b>(Deleted and replaced by GN 1 of 2014 w.e.f. 25.10.2013)</b>  <b><u>Deleted by GN 218-2016 w.e.f 28.05.15</u></b></p>		
55	<p>An importer</p> <p><b>(Added by GN 120 - 2012 w.e.f. 16.06.12)</b></p>	<p>A motor cycle of a cylinder capacity exceeding 450 cc, provided that –</p>	45 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		(a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011.	
56	An importer <b>(Added by GN 120 - 2012 w.e.f. 16.06.12)</b>	An outboard motor of a capacity exceeding 140 horsepower, provided that – (a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011.	0 per cent
57	An importer <b>(Added by GN 120 - 2012 w.e.f. 16.06.12)</b>	A yacht or a sailboat equipped with an outboard motor of a capacity exceeding 140 horsepower, provided that – (a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011.	0 per cent
58.	<b><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></b> <b><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></b>		
59.	Judges and Officers (including those employed on contract) drawing the same salary as Judges or a greater salary, who qualify for a chauffeur-driven car for their	A car (up to 4 years old), as determined by the High Powered Committee.  This exemption shall be granted not more than once in every 7	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>official and private use under the PRB Report 2016 and who are approved by the High Powered Committee to be eligible to purchase another car for private use over and above their entitlement.</p> <p><b><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Repealed and replaced by GN 236 of 2017 w.e.f. 01.01.16)</u></b></p>	<p>years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss within the period of 7 years, he may, subject to the approval of the High Powered Committee, grant exemption for a replacement car.</p>	
60.	<p>Ambassadors returning to Mauritius after a tour of service in a mission of Mauritius abroad and who are approved by the High Powered Committee.</p> <p><b><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p>	<p>A motor car (up to 4 years old) purchased in the country of posting.</p> <p>This exemption shall be granted once only.</p>	0%
61.	<p>Any person</p> <p><b><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></b></p> <p><b><u>(Amended by Act 10 of 2017 w.e.f. 24.07.2017)</u></b></p>	<p>A motor car which is aged 40 years or more from the date of its original registration in or outside Mauritius</p>	0%
62	<p><b><u>(Added by GN 194 - 2013 w.e.f.</u></b></p>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<b><u>01.01.13).</u></b> <b><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></b>		
63	<b><u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u></b> <b><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></b>		
64	Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder <sup>cccix</sup> – (a) Principal Legal Adviser, Senior Legal Adviser and Legal Adviser;	A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years.	0%
	(b) Chief Investigators and Chief Corruption Prevention Officers;	A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years.	30%
	(c) Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering), Assistant Director (Community Relations), Assistant Director (Systems Enhancement) and	A motor car with an engine capacity not exceeding 1,600 cc, not more than once in every 7 years.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	Deputy Chief Legal Adviser		
	<p>(d) Director of Investigations; Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Chief Attorney</p> <p><b>(Added by GN 1 of 2014 w.e.f. 04.11.2013)</b></p> <p>(Amended by GN 135 of 2018 w.e.f. 01 January 2016.)</p>	<p>A motor car with an engine capacity not exceeding 1,800 cc, not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession or exemption for a replacement car.</p>	0%
64A.	<p>Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder –</p> <p>(b) Communication and Press Relations Executive</p> <p>(c) Information Technology Manager</p> <p>(d) Internal Auditor</p> <p><u>(Added by GN 236 of 2017 w.e.f. 01.07.2017)</u></p>	<p>A motor car with an engine capacity not exceeding 1,500 c.c., not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p>	30%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>ccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
64B.	<p>Officers holding substantive appointment at the Independent Commission Against Corruption (ICAC) but who have never benefitted from duty exemption on the purchase of a car and –</p> <p>(e) reckon an aggregate of at least 22 years' service in the public service and at the ICAC; and</p> <p>(f) draw a monthly basic salary of Rs 52,350 or more.</p> <p><u>(Added by GN 236 of 2017 w.e.f 01.01.2016)</u></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	30% of the rate applicable to the motor car.
65	<p>An importer</p> <p><b>(Added by GN 1 of 2014 w.e.f. 01.08.2013)</b></p>	<p>Items of Heading No. 84.18, 84.22 and 85.16 provided that –</p> <p>i) they are shipped or in bonded warehouse on or before 31 August 2013; or</p> <p>ii) they are imported under items E1, E2, E6, E9, E10 and E13 of Part II of the First Schedule to the Customs Tariff Act.</p>	0%
66	An importer	Items of Heading No. 84.15, 84.21 and 85.39 provided that –	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<b>(Added by GN 1 of 2014 w.e.f. 20.12.2013)</b>	a. they are shipped or in bonded warehouse on or before 31 December 2013;or b. they are imported under items E1, E2, E6, E9, E10 and E13 of Part II of the First Schedule to the Customs Tariff Act.	
67.	<p>Officers who would have drawn a monthly salary of Rs 75,600 and up to Rs 81,000 and those who would have drawn a monthly salary in a scale the maximum of which was not less than Rs 75,600 with effect from 1 January 2013, 1 January 2014 and 1 January 2015 with the PRB Report 2013 and who have not opted for the monthly car allowance in lieu of duty exemption as per recommendations specified in the Addendum Report to the PRB Report 2016.</p> <p><u>GN 65 of 2014 w.e.f 19.04.2014</u></p> <p><b><u>(Repealed and replaced by G.N. 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p>	<p>0%</p> <p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b) and (c) shall be granted on a personal basis.</p> <p>The exemption under paragraph (b) or (c) shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
68.	<p>Officers who would have drawn a monthly salary of Rs 50,100 or more with effect from 1 January 2013, 1 January 2014 and 1 January 2015 with the PRB Report 2013 as per recommendations specified in the Addendum Report to the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>GN 65 of 2014 w.e.f 19.04.2014</u></p> <p><b><u>(Repealed and replaced by G.N. 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the</p>	<p>0%</p> <p>0%</p>



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b) and (c) shall be granted on a personal basis.</p> <p>The exemption under paragraph (b) or (c) shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	0%
69.	Officers, though less than 50 years, who have never benefitted from duty exemption on a car but drawing a monthly salary of Rs 48,600 (PRB Report 2013) with effect from 01 January 2015 and those drawing a monthly salary of Rs 36,600 or more in a scale the maximum of which is not less than Rs 54,600 (PRB Report 2013)	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>with effect from 01 January 2015 as per recommendations specified in the Addendum Report to the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>GN 65 of 2014 w.e.f 19.04.2014</u>  <b><u>(Repealed and replaced by G.N. 236 of 2017 w.e.f 01.01.16)</u></b></p>	<p>This exemption shall be granted on a personal basis.</p>	<p>the lower.</p>
70	<p><u>GN 65 of 2014 w.e.f 19.04.2014</u>  <b><u>Repealed by GN 236 of 2017 w.e.f 01.01.2016</u></b></p>		
71  <b>(Item 71 has been suspended for the period)</b>	<p>Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius.</p> <p>(GN 173 of 2014 w.e.f 15 September 2014)</p>	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry –</p> <p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;  (ii) spirits not exceeding one litre; and  (iii) wine, ale or beer not exceeding 2 litres; or</p>	<p>0 per cent</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
d 16 March 2020 to 31 December 2021)		(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and (ii) (A) spirits not exceeding 2 litres; or (B) wine, ale or beer not exceeding 4 litres, provided that – (I) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and (II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.  (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	
71A. (Applicable for the period 16 March 2020 to 31 December 2021)	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius	The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry – (a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; (ii) spirits not exceeding one litre; and (iii) wine, ale or beer not exceeding 3 litres; or (b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and (ii) (A) spirits not exceeding 3 litres; or	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(B) wine, ale or beer not exceeding 6 litres;</p> <p>provided that –</p> <p>(I) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	
72.	<p>A parent or legal guardian of a disabled person –</p> <p>(a) with permanent orthopaedic disability of 60% or above;</p> <p>(b) having severe mobility problem; and</p> <p>(c) heavily dependent on others for activities of daily living,</p> <p>as certified by the Medical Board of the Ministry responsible for the subject of social security.</p> <p>(Amended by GN 218-2016 w.e.f. 28 May 2015.)</p>	<p>(1) A motor car of an engine capacity not exceeding 1,600 cc</p> <p>or</p> <p>(2) A double space cabin vehicle, in the case of residents of Rodrigues only.</p> <p>The motor car or double space cabin vehicle referred to in paragraphs (a) and (b) may be of a kind specifically designed for the conveyance of a disabled person, as the Medical Board of the Ministry responsible for the subject of social security may determine.</p> <p>If specifically designed, the motor car or double space cabin vehicle shall be so certified by a mechanical engineer of the Ministry responsible for the subject of public infrastructure.</p> <p>This concession is granted once in every 7 years. Where the</p>	<p>0%</p> <p>0%</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		Director-General is satisfied that the motor car or double space cabin vehicle is damaged in an accident and is a total loss, he may grant concession for a replacement motor vehicle.	
73.	Government (Amended by GN 218-2016 w.e.f. 16 September 2015.)	A car for use by a retiring President or retiring Vice-President once in every 4 years, except where the Director-General is satisfied that the motor car is accidented and is a total loss.	0%
74.	A retiring President or retiring Vice-President  (Amended by GN 218-2016 w.e.f. 16 September 2015.)	A motor car of an engine capacity not exceeding 2,500 cc once in every 4 years for their personal use, except where the Director-General is satisfied that the motor car is accidented and is a total loss.	0%
75.	Any person  (Amended by GN 218-2016 w.e.f. 29 October 2016.)	Goods, in respect of which excise duty has been paid on first importation into Mauritius, that are exported without payment of drawback and are subsequently re-imported provided –  (a) such goods are re-imported –  (i) within 2 years, or such other period as the Director-General may specify, from the date of their export;  (ii) by the person on whose account they were exported or such other person as the Director-General may approve;	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>and</p> <p>(b) the goods are proved, to the satisfaction of the Director-General, to be identical to the goods which were exported.</p>	
76.	<p>Any person</p> <p>(Amended by GN 218-2016 w.e.f. 29 October 2016.</p>	<p>Goods, being the produce of Mauritius, that are reimported into Mauritius within 2 years from the date of export provided that no drawback was paid on export.</p>	0%
77.	<p>Any person</p> <p>(Amended by GN 218-2016 w.e.f. 29 October 2016.</p>	<p>Articles re-imported after repairs upon proof that they were sent for repairs from Mauritius provided that they shall be charged with excise duty on the value of the repairs at the rate of excise duty chargeable on the articles.</p>	The rate applicable on the articles
77A.	<p>Any person</p> <p><u>(Added by G.N. 236 of 2017 w.e.f 30.07.16)</u></p>	<p>(1) Herbicides having the following active chemical –</p> <p>(a) 2, 4-D amine salt;</p> <p>(b) Asulam;</p> <p>(c) Glufosinate-Ammonium;</p> <p>(d) Amicarbazone;</p>	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(e) Oxyfluorfen;</p> <p>(f) Glyphosate;</p> <p>(g) Fluroxypyr; or</p> <p>(h) Diclosulam.</p> <p>(2) Insecticides having the following active chemical –</p> <p>(a) Spinosad;</p> <p>(b) Chlorantraniliprole;</p> <p>(c) Spirotetramat;</p> <p>(d) Cyromazine;</p> <p>(e) Methoxyfenozide;</p> <p>(f) Flonicamid;</p> <p>(g) Permethrin;</p> <p>(h) Spinetoram;</p> <p>(i) Novaluron; or</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		(j) Spiromesifen.  The exemption under paragraphs (1) and (2) shall be granted upon authorisation of the Ministry responsible for the subject of agriculture.	
78.	(Amended by GN 218-2016 w.e.f. 1 September 2016)  <b>(Repealed and replaced by Item 77A – GN 236 of 2017 w.e.f 30 July 2016)</b>		
79.	A trade union confederation  <b>(Added by Act 10 of 2017 w.e.f. 24.07.2017)</b>	(a) A double space cabin vehicle.  (b) This exemption is granted once every 7 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 7 years from the date of clearance on only one occasion.	0%
80.	Contract officers appointed in the capacity of Responsible and Accounting Officer against established post referred to in paragraph 18.2.142 (i) of Volume 1 of the	A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c.  This exemption shall be granted not more than once in every 4	0%



Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>	<p>years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	
81.	<p>A Contract Officer appointed in an executive capacity against an established post but not in a Responsible and Accounting position referred to in paragraph 18.2.142 (iii) of Volume 1 of the PRB Report 2016 and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>	<p>A car (up to 4 years old) with duty exemption benefits as applicable for corresponding grades in the service.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	<p>As applicable for corresponding grades in the service</p>
82.	<p>Confidential Secretaries of the Mauritius Institute of Education drawing a monthly basic salary of Rs 36,200 or more.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
83.	<p>Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of Rs 58,075 or more and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted</p>	<p>0%</p> <p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		only on renewal of a motor car purchased with exemption under paragraph (a).	
84.	<p>Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary below Rs 58,075 and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p>15% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	0%
85.	<p>Conseiller Pedagogique employed in a primary school of the Roman Catholic Education Authority and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">Or</p> <p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p>15% of the rate applicable to the motor car or the difference between</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
		<p>years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	<p>the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p style="text-align: center;">0%</p>
86.	<p>Employees of primary schools of the Roman Catholic Education Authority or Hindu Education Authority as set out hereunder –</p> <p>(v) Head Master</p> <p>(w) Deputy Head Master</p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees,</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(x) Head, Special Education Needs Resource Centres</p> <p>(y) Head, Specialised Schools</p> <p>(z) Deputy Head, Specialised Schools</p> <p>(aa) Mentor</p> <p>(bb) Health and Physical Education Instructor</p> <p>(cc) Primary School Educator</p> <p>(dd) Educator (Special Education Needs),</p> <p>who have never benefited from duty exemption on the purchase of a car and –</p> <p style="padding-left: 40px;">(i) reckon at least 22 years' service; and</p> <p style="padding-left: 40px;">(ii) draw a monthly basic salary of Rs 36,200 or more.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</b></p>		whichever is the lower.

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccvi</sup> AND CONDITIONS	RATE OF EXCISE DUTY
87.	<p>Any person, approved by the Minister, engaged in the implementation of a project funded by a foreign State to the extent of at least 50 per cent of the estimated project value from –</p> <p>(a) grant; or</p> <p>(b) concessional financing, as the Minister may approve.</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 02.12.2017)</b></p>	<p>Goods, including motor vehicles, in respect of the implementation of the project referred to in Column 2.</p>	0%
88.	<p>Any person</p> <p><b>(Added by G.N. 236 of 2017 w.e.f 28.08.2017)</b></p>	<p>(ee) Non-marketable samples.</p> <p>(ff) Marketable samples of a value not exceeding Rs 2,000.</p>	0%
89.	<p>Any person registered with the Customs Department of the Mauritius Revenue Authority</p> <p><b>(Added by G.N. 135 of 2018 w.e.f 15.06.2018)</b></p>	<p>A utility task vehicle of cylinder capacity exceeding 550 c.c.(also known as buggy).</p> <p>The vehicle shall not be used on public roads.</p>	10%
90	<p>Any importer or manufacturer of non-biodegradable plastic containers, plates, bowls, cups and trays, registered with the Customs</p>	<p>Non-biodegradable plastic containers, plates, bowls, cups and trays to be used for the packing of products, including fruits, vegetables and meat, other than cooked or ready to be consumed food products meant for immediate consumption</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS <sup>cccviii</sup> AND CONDITIONS	RATE OF EXCISE DUTY
	<p>Department of the Mauritius Revenue Authority;</p> <p>Any manufacturer registered with the Customs Department of the Mauritius Revenue Authority using non-biodegradable plastic containers, plates, bowls, cups and trays for the packing of his manufactured products</p> <p><b>(Added by G.N. 73 of 2019 w.e.f 02.05.19)</b></p>		

<sup>cccX</sup>Sub-Part B

ITEM No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	AMOUNT OF CONCESSION
<p>1.</p> <p><b>(Added by G.N. 110 of 2020 w.e.f 05.06.20)</b></p>	<p>Any person</p>	<p>A motor car with an engine capacity not exceeding 1,000 c.c., in a bonded warehouse before 5 June 2020, provided the motor car is cleared before 30 June 2021.</p> <p>This concession shall not apply to a motor car in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>40% of the excise duty payable on the motor car or Rs 100,000, whichever is lesser.</p>
<p>2.</p>	<p>Any person</p>	<p>(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600</p>	<p>30% of the excise duty payable on the vehicle or Rs 125,000, whichever is</p>



<p><b>(Added by G.N. 110 of 2020 w.e.f 05.06.20)</b></p>		<p>c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>in a bonded warehouse before 5 June 2020, provided the vehicle is cleared before 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>lesser.</p>
--	--	--	----------------

**PART II – MID LEVY<sup>cccxi</sup>cccxi**

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of MID Levy
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverised, but not agglomerated:			
	2701.11.00	-- Anthracite	Kg	Specific duty per kg	30 cents per kg
	2701.12.00	-- Bituminous coal	Kg	Specific duty per kg	30 cents per kg
	2701.19.00	-- Other coal	Kg	Specific duty per kg	30 cents per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of MID Levy
		petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
		-- Other:			
		--- Motor spirits, including aviation spirit:			
	2710.19.19	---- Other (Mogas)	L	Specific duty per litre	0
		--- Kerosene, including kerosene type jet fuel:			
	2710.19.31	---- Jet fuel	L	Specific duty per litre	30 cents per litre
	2710.19.39	---- Other	L	Specific duty per litre	30 cents per litre
	2710.19.50	--- Gas oils	L	Specific duty per litre	0
		--- Fuel oils :			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of MID Levy
	2710.19.61	---- Marine Residual Fuel Oil for bunkering (RMG 380 – 700 or RMK 380 – 700) as per ISO 8217 Fuel Standard, Fifth Edition 2012	L	Specific duty per litre	0
	2710.19.69	---- Other	L	Specific duty per litre	30 cents per litre
27.11		Petroleum gases and other gaseous hydrocarbons.			
cccxiii		-- Butanes			
	2711.13.10	---In bulk for filling of cylinders not exceeding 12 kg for domestic use	Kg	Specific duty per kg	30 cents per kg
	2711.13.20	---In cylinders not exceeding 12 kg for domestic use	Kg	Specific duty per kg	30 cents per kg
	2711.13.90	--- Other	Kg	Specific duty per kg	30 cents per kg

**PART III**  
[Section 3C]

**CO<sub>2</sub> LEVY OR CO<sub>2</sub> REBATE**

**Sub-Part A – Motor Cars**

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:	
		-- Of a cylinder capacity not exceeding 1,000 cc:	
		--- New:	
	8703.2111	---- Ambulances and hearses	"
	8703.2113	---- Of a cylinder capacity not exceeding 550 cc	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
	8703.2114	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	"
	8703.2115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.2119	---- Other	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		--- Used:	
	8703.2191	---- Ambulances and hearses	"
	8703.2193	---- Of a cylinder capacity not exceeding 550 cc	"
	8703.2194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	
	8703.2199	---- Other	"
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		--- New:	
	8703.2211	---- Ambulances and hearses	"
	8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	"
	8703.2213	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.2219	---- Other	"
		--- Used:	

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
	8703.2291	---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	"
	8703.2293	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.2299	---- Other	"
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
		--- New:	
	8703.2311	---- Ambulances and hearses	"
	8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	"



Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
	8703.2313	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.2314	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"
	8703.2315	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.2316	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.2319	---- Other	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		--- Used:	
	8703.2391	---- Ambulances and hearses	
	8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	"
	8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.2394	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	"
	8703.2395	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.2396	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	
	8703.2399	---- Other	"
		-- Of a cylinder capacity exceeding 3,000 cc:	
		--- New:	
	8703.2411	---- Ambulances and hearses	"
	8703.2412	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.2419	---- Other	"
		--- Used:	
	8703.2491	---- Ambulances and hearses	"
	8703.2492	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		motor and are equipped with a regenerative braking system	
	8703.2499	---- Other	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:	
		-- Of a cylinder capacity not exceeding 1,500 cc:	
		--- New:	
	8703.3111	---- Ambulances and hearses	"
	8703.3112	---- Of a cylinder capacity not exceeding 550 cc	"
	8703.3113	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
	8703.3114	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	"
	8703.3115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.3119	---- Other	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		--- Used:	
	8703.3191	---- Ambulances and hearses	"
	8703.3192	---- Of a cylinder capacity not exceeding 550 cc	"
	8703.3193	---- Of a cylinder capacity exceeding 550 cc but not	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		exceeding 1250 cc	
	8703.3194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.3199	---- Other	"
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
		--- New:	
	8703.3211	---- Ambulances and hearses	"
	8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	"
	8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.3214	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		system, of a cylinder capacity not exceeding 1,600 cc	(b) As specified in paragraph (6) in case of local manufacture
	8703.3215	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	
	8703.3216	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.3219	---- Other	"
		--- Used:	
	8703.3291	---- Ambulances and hearses	
	8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
	8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.3294	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.3295	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.3296	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.3299	---- Other	"
		-- Of a cylinder capacity exceeding 2,500 cc:	



Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		--- New:	
	8703.3311	---- Ambulances and hearses	"
	8703.3312	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.3319	---- Other	"
		--- Used:	
	8703.3391	---- Ambulances and hearses	"
	8703.3392	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.3399	---- Other	"

Column 1		Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
		- Other:	
		--- Other:	
	8703.9091	---- New, of a cylinder capacity not exceeding 1,600 cc	"
	8703.9092	---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.9093	---- New, of a cylinder capacity exceeding 2,000 cc	"
	8703.9094	---- Used, of a cylinder capacity not exceeding 1,600 cc	"
	8703.9095	---- Used, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.9096	---- Used, of a cylinder capacity exceeding 2,000 cc	"

**<sup>314</sup>Sub-Part B – Formula**

$$A = R \times (C - T)$$

where A – is the amount of the CO<sub>2</sub> levy or CO<sub>2</sub> rebate;

R – is the appropriate rate of the CO<sub>2</sub> levy, or the appropriate CO<sub>2</sub> rebate, per gramme per kilometre (km);

C – is the CO<sub>2</sub> gramme per km of the motor car, rounded to the nearest whole number;

T – is the CO<sub>2</sub> threshold of 150 gramme per km.

**Sub-Part C – Appropriate Rate of CO<sub>2</sub> Levy**

Column 1	Column 2
Value of C	Value of R
CO <sub>2</sub> gramme per km	Rate
151 to 190	Rs 2,000 per gramme per km
191 to 225	Rs 3,000 per gramme per km
226 to 290	Rs 4,000 per gramme per km
Over 290	Rs 5,000 per gramme per km

**Sub-Part D – Appropriate Rate of CO<sub>2</sub> Rebate**

Column 3	Column 4	Column 5
Value of C	Value of R, where C is computed in conformity with Regulation No.101	Value of R, where C is not supported by a CO <sub>2</sub> emission certificate issued in conformity with Regulation No. 101
CO <sub>2</sub> gramme per km	Rate	Rate
Up to 90	Rs 3,000 per gramme per km	Rs 1,000 per gramme per km
91 to 150	Rs 1,000 per gramme per km	Rs 350 per gramme per km

**PART IV – LEVY ON ENERGY CONSUMPTION<sup>CCCXV</sup>**

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”:			
	8415.10.10	--- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 2,40(standard MS 200:2013)	U	Ad valorem or value at importation	25%
	8415.10.20	--- Other, of a Seasonal Energy Efficiency Ratio of less than 4,60 (standard MS 200:2013)	U	Ad valorem or value at importation	25%
	8415.10.90	--- Other	U	Ad valorem or value at importation	0%
		- Other:			
		-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- With a power rating not exceeding 12 KW per hour:			
	8415.81.11	---- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 2,40 (standard MS 200:2013)	U	Ad valorem or value at importation	25%
	8415.81.12	---- Other, of a Seasonal Energy Efficiency Ratio of less than 4,60 (standard MS 200:2013)	U	Ad valorem or value at importation	25%
	8415.81.19	---- Other	U	Ad valorem or value at importation	0%
	8415.81.90	--- Other	U	Ad valorem or value at importation	0%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
		- Combined refrigerator-freezers, fitted with separate external doors:			
	8418.10.10	--- Of an Energy Efficiency Index of 75 or	U	Ad valorem or	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		more (standard MS 201:2012)		value at importation	
	8418.10.90	--- Other	U	Ad valorem or value at importation	0%
		- Refrigerators, household type:			
		-- Compression-type:			
	8418.21.10	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	U	Ad valorem or value at importation	25%
	8418.21.90	--- Other	U	Ad valorem or value at importation	0%
		-- Other:			
	8418.29.10	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	U	Ad valorem or value at importation	25%
	8418.29.90	--- Other	U	Ad valorem or value at importation	0%
84.21		Centrifuges, including centrifugal dryers;			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		filtering or purifying machinery and apparatus, for liquids or gases.			
		- Centrifuges, including centrifugal dryers:			
		-- Clothes-dryers:			
	8421.12.10	--- Of an Energy Efficiency Index of 76 or more (standard MS 207:2013)	U	Ad valorem or value at importation	25%
	8421.12.90	--- Other	U	Ad valorem or value at importation	0%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
		- Dish washing machines:			
		-- Of the household type:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8422.11.10	--- Of an Energy Efficiency Index of 90 or more (standard MS 205:2011)	U	Ad valorem or value at importation	25%
	8422.11.90	--- Other	U	Ad valorem or value at importation	0%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.			
		- Machines, each of a dry linen capacity not exceeding 10 kg:			
		-- Fully-automatic machines :			
		--- Of front-loading type:			
	8450.11.11	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.11.19	---- Other	U	Ad valorem or value at importation	0%
		--- Of top-loading type:			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8450.11.21	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.11.29	---- Other	U	Ad valorem or value at importation	0%
		-- Other machines, with built-in centrifugal drier:			
		--- Of front-loading type:			
	8450.12.11	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.12.19	---- Other	U	Ad valorem or value at importation	0%
		--- Of top-loading type:			
	8450.12.21	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.12.29	---- Other	U	Ad valorem or value at	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
		-- Other:			
		--- Of front-loading type:			
	8450.19.11	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.19.19	---- Other	U	Ad valorem or value at importation	0%
		--- Of top-loading type:			
	8450.19.21	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.19.29	---- Other	U	Ad valorem or value at importation	0%
	8450.19.30	--- Incorporating a function for heating and tumbling textile, whether or not having an Energy Efficiency Index of 87 or more	U	Ad valorem or value at importation	0%
	8450.19.90	--- Other	U	Ad valorem or value at	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
		- Machines, each of a dry linen capacity exceeding 10 kg:			
		--- Not exceeding 15 Kg:			
	8450.20.11	---- Of front-loading type of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.20.12	---- Of top-loading type of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%
	8450.20.13	---- Incorporating a function for heating and tumbling textile, whether or not having an Energy Efficiency Index of 87 or more	U	Ad valorem or value at importation	0%
	8450.20.19	---- Other	U	Ad valorem or value at importation	0%
	8450.20.20	--- Other	U	Ad valorem or value at importation	0%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus;			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
	8516.60.10	--- Other ovens using electricity or combined with gas as a source of energy, other than a portable oven of a mass of less than 18 kgs, of an Energy Efficiency Index <sub>cavity</sub> of 159 or more (standard MS 204:2015)	U	Ad valorem or value at importation	25%
	8516.60.20	--- Other	U	Ad valorem or value at importation	0%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.			
		- Other filament lamps, excluding ultra-			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		violet or infra-red lamps:			
		-- Tungsten halogen:			
	8539.21.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.21.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.21.90	--- Other	U	Ad valorem or value at importation	0%
		-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:			
	8539.22.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.22.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.22.90	--- Other	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Other:			
	8539.29.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.29.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.29.90	--- Other	U	Ad valorem or value at importation	0%
		- Discharge lamps, other than ultra-violet lamps:			
		-- Fluorescent, hot cathode:			
	8539.31.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.31.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.31.90	--- Other	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Mercury or sodium vapour lamps; metal halide lamps:			
	8539.32.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.32.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	Ad valorem or value at importation	25%
	8539.32.90	--- Other	U	Ad valorem or value at importation	0%

**SECOND SCHEDULE**  
(sections 2, 9, 10, 11, 12, 13, 14 and 51)  
PART I<sup>316</sup>

Column 1	Column 2	Column 3
Licence	Licence fee Yearly Rs	Business authorised
Bottler of liquor	3,000	To bottle liquor imported or purchased in bulk.
Bottler of water	500	To bottle and sell water.
Brewer	20,000	To manufacture and sell beer, shandy, cider, perry and other alcoholic beverages.
Distiller-bottler	120,000	<p>(1) To distill at his factory alcohol and liquor.</p> <p>(2) <sup>317</sup>To manufacture from the products of his distillation for sale, alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar, denatured alcohol, combustible fuel or any other product manufactured from excisable goods as the Director-General may approve.</p> <p>(3) To manufacture liquor or bottle liquor imported or purchased in bulk.</p> <p>(4) To sell at his factory -</p> <p style="padding-left: 40px;">(a) to a distiller-bottler, alcohol and liquor, whether matured or not, in containers of not less than 200 litres;</p> <p style="padding-left: 40px;">(b) to a manufacturer of alcoholic products, alcohol, whether matured or not, in containers of not less than 200 litres; and</p> <p style="padding-left: 40px;">(c) alcohol for use in the manufacture of other products.</p>
Manufacturer of alcoholic products <sup>318</sup> and liquor	120,000	<p>(1) To manufacture and sell alcoholic products.</p> <p><sup>319</sup>(2) To manufacture and sell liquor.</p>



Column 1	Column 2	Column 3
		<sup>320</sup> (3) To bottle and sell liquor imported or purchased in bulk.
Manufacturer of carrier bags	500	To manufacture and sell carrier bags with handle and with or without gussets including vest type carrier bags.
Manufacturer of cigarettes and other tobacco products	10,000	To manufacture and sell cigarettes and other tobacco products.
Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine and vinegar	12,000	To manufacture and sell island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine and vinegar.
Manufacturer of essential oils and essences	500	To manufacture and sell essential oils and essences.
Manufacturer of island recipe rum	12,000	To manufacture and sell island recipe rum.
Manufacturer of medicinal tinctures and drugs	500	To manufacture and sell medicinal tinctures and drugs to pharmacists only.
Manufacturer of motor cycles	5,000	To manufacture and sell motor cycles.
Manufacturer of motor vehicles	10,000	To manufacture and sell motor vehicles.
Manufacturer of perfumed spirits and cosmetics	1,500	To manufacture and sell perfumed spirits and cosmetics.
Manufacturer of wine, fortified wine and vinegar	12,000	To manufacture and sell wine, fortified wine and vinegar.

Column 1	Column 2	Column 3
<sup>321</sup> Importer or manufacturer of sugar sweetened non-alcoholic beverages	1,500	To import, manufacture and sell sugar sweetened non-alcoholic beverages.
Manufacturer of spirit cooler	20,000	To manufacture and sell spirit cooler.
Shipchandler - Liquor and alcoholic products	2,000	To sell liquor, rum, local rum and compounded spirits for consumption on ships only.
<sup>322</sup> Importer or manufacturer of plastic containers, plates, bowls, cups and trays  <b>(Amended by G.N. 73 of 2019 w.e.f 02.05.19)</b>	500	To import, manufacture and sell plastic containers, plates, bowls, cups and trays

## PART II

Column 1	Column 2	Column 3
Licence	Licence fee Yearly Rs	Business authorised
<sup>323</sup> Dealer in liquor and alcoholic products (Wholesale)	6,000	To sell by wholesale to a retailer of liquor and alcoholic products.
Retailer of liquor and alcoholic products- off	4,000	To sell by retail, liquor and alcoholic products for consumption off the premises.
Retailer of liquor and alcoholic products - on and off	5,000	To sell by retail, liquor and alcoholic products for consumption on and off the premises.
Retailer of beer and alcoholic beverages	1,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises.
Retailer of liquor and alcoholic products - Hotel and Guest House	2,000	To sell by retail liquor and alcoholic products to residents for consumption on and off the premises.
Retailer of liquor and alcoholic products - Restaurant	4,000	To sell by retail liquor and alcoholic products for consumption on the premises.
Retailer of liquor - Private Club	2,000	To sell by retail liquor and alcoholic products to the club's members for consumption on the premises.
Retailer of liquor - Night Club	4,000	To sell by retail liquor for consumption on the premises.
Retailer of liquor and alcoholic products - Casino or Gaming House	6,000	To sell by retail liquor and alcoholic products for consumption on the premises.

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<sup>324</sup> Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub	4,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.
<sup>325</sup> Retailer of beer, alcoholic beverages, alcoholic products and liquor – <i>Table d'Hôte</i>	2,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.

PART III

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Licence</b>	<b>Licence fee Yearly Rs</b>	<b>Business authorised</b>
Retailer of liquor and alcoholic products (Occasional)	1,000	To sell liquor, rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises.
Retailer of liquor and alcoholic products (Restaurant) (Extension)	1,000	To sell by retail liquor and alcoholic products outside the prescribed hours for consumption on the premises.

326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354

<sup>355</sup>**THIRD SCHEDULE**  
[Section 57A(1)]

<b>Licence held on 31 December 2010</b>	<b>Licence on renewal on or after 1 January 2011</b>
Retailer of liquor and alcoholic products (Co-operative Store)	Retailer of liquor and alcoholic products - on and off
Retailer of liquor and alcoholic products (on and off)	Retailer of liquor and alcoholic products - on and off
Retailer of liquor and alcoholic products (off)	Retailer of liquor and alcoholic products - off
Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages	Retailer of beer and alcoholic beverages
Retailer of Liquor	Retailer of liquor and alcoholic products - on and off
Retailer of liquor and alcoholic products (Hotel)	Retailer of liquor and alcoholic products - Hotel/Guest House
Retailer of liquor and alcoholic products (Boarding House)	Retailer of liquor and alcoholic products - Hotel/Guest House
Retailer of liquor and alcoholic products (Restaurant)	Retailer of liquor and alcoholic products - Restaurant
Retailer of liquor and alcoholic products (Airport or Port refreshment room)	Retailer of liquor and alcoholic products - Restaurant
Retailer of liquor and alcoholic products (Private club)	Retailer of liquor - Private Club
Retailer of liquor (Night club)	Retailer of liquor - Night Club
Retailer of liquor and alcoholic products (Casino or Gaming House)	Retailer of liquor and alcoholic products - Casino or Gaming House

<sup>356</sup>**FOURTH SCHEDULE**

<sup>357</sup>[Section 52A(1)]

**FORMULA**

$$A = (R \times Q) - P$$

**Where:**

**A** is the amount of refund to be paid in a particular quarter of a calendar year;

<sup>358</sup> <sup>359</sup> **R** is the rate of refund of Rs 15 per kg for waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods;

**Q** is the sum of the quantity of waste PET bottles, or PET flakes, exported or waste PET bottles recycled into reusable goods for the quarter in respect of which the amount to be refunded is claimed and the quantity of all export made or quantity recycled for the previous quarters in that calendar year;

**P** is the amount already refunded by the Director-General in that calendar year.

**FIFTH SCHEDULE<sup>360</sup>**

**[Section 52(3)]**

**Refund of excise duty**

	<b>Rs</b>
<b>Amount</b>	<b>250</b>

<sup>361</sup> **SIXTH SCHEDULE**  
[Section 52B(1)]

**FORMULA**

$$A = (R \times Q) - P$$

Where –

- A is the amount of refund to be paid in a particular quarter of a calendar year;
- R is the rate of refund of 2,000 rupees per tonne for waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres;
- Q is the sum of the quantity of waste tyres exported, whether shredded or not or recycled into reusable goods, other than retreaded tyres, for the quarter in respect of which the amount to be refunded is claimed and the quantity of all export made or quantity recycled for the previous quarters in that calendar year;
- P is the amount already refunded by the Director-General in that calendar year.
-



1 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended the excise act, by deleting the words "**AN ACT**  
2 **To simplify, rationalise the system of collection and administration of excise duty**  
3 **ENACTED** by the Parliament of Mauritius, as follows-"  
4 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 1, by deleting the word "1994"  
5 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of  
6 "admixed spirit" which is "*admixed spirit means a product having an alcoholic strength of not less than 40 per cent of alcohol by  
7 volume obtained by mixing redistilled alcohol -  
8 (a) with such percentage of imported malt whisky as may be approved by the Comptroller; and  
9 (b) with odiferous substances and mixtures including alcoholic solutions;*"  
10 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), by inserting in the appropriate alphabetical order,  
11 the definition of "admixed spirit"  
12 w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition  
13 of "admixed wine"  
14 .w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in its appropriate  
15 alphabetical order the definition of "agricultural rum"  
16 w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of  
17 "alcoholic beverage" which is "*alcoholic beverage - means a beverage having an alcoholic strength of not more than 9 per cent of  
18 alcohol by volume but does not include beer*"  
19 .w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in its appropriate  
20 alphabetical order the definition of "alcoholic beverage"  
21 w.e.f. 07-September-2016, **Act 18 of 2016**, Finance ( Miscellaneous Provisions) Act 2016, amended section 2, in the definition of  
22 "alcoholic beverage" by deleting the words "*of not more than 9 per cent of alcohol by volume*" and replacing them by the words  
23 "*exceeding 0.5 per cent of alcohol by volume*"  
24 w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in its appropriate  
25 alphabetical order the definition of "alcoholic products"  
26 w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate  
27 alphabetical order, the new definition of "anhydrous ethanol"  
28 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of  
29 "aperitif" which is "*aperitif*"  
30 (a) *means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not more than 39 per cent of  
31 alcohol by volume; and  
32 (b) includes cordial or liqueur;*"  
33 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate  
34 alphabetical order, the definition of "aperitif"  
35 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (iii), amended section 2 by inserting in its appropriate  
36 alphabetical order the definition of "Authority"  
37 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "authority", by deleting the  
38 word "2004"

---

<sup>16</sup> w.e.f. 21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (a) (i), amended section 2, in the definition of "beer", in paragraph (a), by deleting the words "having an alcoholic strength of not more than 9 per cent of alcohol by volume"

<sup>17</sup> w.e.f. 09-08-2018, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (a) (i), amended Section 2, in the definition of "beer" in paragraph (a), by inserting, after the word "malt", the words ", any other agricultural product or its derivatives";

<sup>18</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "blended brandy" which is "*blended brandy means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol in such proportion as may be approved by the Comptroller;*"

<sup>19</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "blended brandy"

<sup>20</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "blended gin" which is "*blended gin means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending gin with redistilled alcohol in such proportion as may be approved by the Comptroller;*"

<sup>21</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "blended gin"

<sup>22</sup> w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of "blended mogas"

<sup>23</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (i), amended section 2 in the definition of "bottling premises", by deleting the words "alcoholic products" and replacing them by the words "liquor and alcoholic products"

<sup>24</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "brandy" which is "*brandy means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling fermented grape juice or by distilling wine or wine lees or by distilling country liquor or country liquor lees;*"

<sup>25</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "brandy"

<sup>26</sup> w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of "classic or vintage motor car"

<sup>27</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, by inserting in its appropriate alphabetical order, the definition of "CCTV"

<sup>28</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "cane spirit" which is "*cane spirit means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume produced by redistilling alcohol obtained from sugar cane or its derivatives and by adding flavours or essences to it;*"

<sup>29</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "cane spirit"

<sup>30</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of "cider" which is "*cider means an alcoholic beverage made from apples;*"

<sup>31</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in its appropriate alphabetical order the definition of "cider".

<sup>32</sup> w.e.f. 07-September-2016, **Act 18 of 2016**, Finance ( Miscellaneous Provisions) Act 2016, amended section 2, in the definition of “cider” by deleting the word “juice” and replacing it by the words “juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume”;

<sup>33</sup> w.e.f. 13-July-2011, **Act 19 of 2011, Excise (Amendment) Act 2011**, section 3, amended section 2, by inserting in the appropriate alphabetical order, the definitions of “CO<sub>2</sub>”, “CO<sub>2</sub> levy”, “CO<sub>2</sub> rebate”, “CO<sub>2</sub> threshold”

<sup>34</sup> w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “CO<sub>2</sub> emission” or “CO<sub>2</sub> gramme per kilometre”

<sup>35</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (a)(i), amended Section 2, by deleting the definition of “CO<sub>2</sub> emission” or “CO<sub>2</sub> gramme per kilometre” which is “CO<sub>2</sub> emission” or “CO<sub>2</sub> gramme per kilometre” means the average of the combined measurement of CO<sub>2</sub> emission computed in accordance with Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE)” and replacing it by the new definition of “CO<sub>2</sub> emission” or “CO<sub>2</sub> gramme per kilometer”

<sup>36</sup> w.e.f. 09-Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (a) (ii), amended section 2, by deleting the definition of “CO<sub>2</sub> emission” or “CO<sub>2</sub> gramme per kilometre” which is “CO<sub>2</sub> emission” or “CO<sub>2</sub> gramme per kilometre” means the average of the combined measurement of CO<sub>2</sub> emission computed in conformity with

(a) Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE); or

(b) in the case of a motor car to which paragraph (a) does not apply, such other international measurement standard as may be prescribed”

and replacing it by the new definition of “CO<sub>2</sub> emission”

<sup>37</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (i), amended section 2 by deleting the definition of “committee” which is “committee” means the Assessment Review Committee set up under section 8E of the Unified Revenue Act 1983;”

<sup>38</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of “compounded spirits” which is “compounded spirits” means rum or local rum compounded into a product of a different flavour, taste or colour and having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume;”

<sup>39</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2 by inserting in its appropriate alphabetical order the definition of “compounded spirits”

<sup>40</sup> w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (a) (i) amended section 2, by inserting in its appropriate alphabetical order, the definition of “Committee”

<sup>41</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (i), amended section 2 by deleting the definition of “comptroller” which is “Comptroller” means the Comptroller of Customs;”

<sup>42</sup> w.e.f. 14-May-2015, **ACT 9 of 2015**, Finance Act 2015, section 2, by deleting the definition of “cordial” and replacing it by the following definition - “cordial” means a product having an alcoholic strength of not

less than 15 per cent of alcohol by volume obtained by -

(a) adding sugar, honey or other natural sweeteners,

provided that their mixtures when added in the manufacture shall have a sugar content, expressed as invert sugar, of at least 50 grams per litre; and

(b) distilling or mixing ethyl alcohol or distilled spirits with lime juice or any fruit juice, and which is labelled as such;

43 w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of  
"country liquor" which is "*country liquor means a product having an alcoholic strength of not more than 15 per cent of alcohol by  
44 volume obtained from the fermentation of grape must or of any plant or fruit other than fresh grapes;*"  
w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2 by inserting in its appropriate  
alphabetical order the definition of "country liquor"  
45 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2 by deleting the definition of  
"country liquor" which is "*country liquor means a product having an alcoholic strength of not less than 9 per cent and not more  
than 15 per cent of alcohol by volume obtained from the fermentation of sugar or of any plant, fruit or fruit must other than grape  
46 must, fresh grapes or sound grapes;*"  
w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "customs control", by deleting  
the word "1988"  
47 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (iii), amended section 2, by inserting in its appropriate  
alphabetical order the definition of "Director-General"  
48 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "distillery," by deleting the  
word "redistilled" and replacing it by the word "re-distilled"  
49 w.e.f. 19-July-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (ii), amended section 2, by  
inserting in the appropriate alphabetical order, the definition of "distilled gin"  
50 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "drug", by inserting  
immediately after the words "French Codex", a comma  
51 w.e.f. 21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (a) (iii), amended section 2, in the definition of "excise duty",  
by repealing paragraph (b) which is  
"(b) includes any surcharge under section 7;"  
and replacing it by the new paragraph (b)  
52 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "excise warehouse", by  
inserting immediately after the word "premises", a comma.  
53 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "export", by deleting the word  
"1988"  
54 w.e.f. 13-July-2011, **Act 19 of 2011, Excise (Amendment) Act 2011**, section 3, amended section 2, by inserting in the appropriate  
alphabetical order, the definitions of "formula"  
55 w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate  
alphabetical order, the new definition of "fortified admixed wine"  
56 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of  
"fortified country liquor" which is "*fortified country liquor means a product having an alcoholic strength of not more than 22 per  
cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to country liquor;*"  
57 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate  
alphabetical order, the definition of "fortified fruit wine"  
58 w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate  
alphabetical order, the new definition of "fortified island wine"  
59 w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate  
alphabetical order, the new definition of "fortified made wine"

---

60 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2 by deleting the definition of  
"fortified wine" which is "*fortified wine means a product having an alcoholic strength of not more than 22 per cent of alcohol by  
61 volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine;*"  
w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate  
alphabetical order, the definition of "*fortified wine*"  
62 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate  
alphabetical order, the definition of "*fruit wine*"  
63 w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (i), amended section 2 by deleting the definition of  
"fruit wine" which is "*fruit wine means a product having an alcoholic strength of not less than 7 per cent and not more than 18  
per cent of alcohol by volume obtained from the fermentation of sugar or of any fresh fruit or fruit must (whether condensed or  
concentrated) other than grape must, fresh grapes or sound grapes*"  
and replacing it by the new definition of "*fruit wine*"  
64 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of  
"gin" which is "*gin means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume  
obtained by flavouring redistilled alcohol having an alcoholic strength of not less than 96 per cent of alcohol by volume with gin  
concentrate;*"  
65 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate  
alphabetical order, the definition of "*gin*"  
66 w.e.f. 19-July-2008, **Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008**, section 9 (a) (i), amended section 2, by  
repealing the definition of "*gin*" which is "*gin means a product having an alcoholic strength of not less than 37 nor more than 50  
per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over  
juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;*"  
and replacing it by the new definition of "*gin*"  
67 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "*gin*"  
which is "*gin concentrate means a product obtained by redistilling alcohol having an initial alcoholic strength of not less than  
96 per cent of alcohol by volume with juniper berries or with other natural botanicals provided that the juniper taste is  
predominant;*"  
68 w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011**, Section 6 (a), amended Section 2, by inserting in the appropriate  
alphabetical order, the new definition of "*hydrous ethanol*"  
69 w.e.f. 03-November-2008, **Revised laws of Mauritius of 2007**, amended section 2, in the definition of "*import*", by deleting the word  
"1988"  
70 w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011**, Section 6 (a), amended Section 2, by inserting in the appropriate  
alphabetical order, the new definition of "*import permit*"  
71 w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011**, Section 6 (a), amended Section 2, by inserting in the appropriate  
alphabetical order, the new definition of "*inspection certificate*"  
72 w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003**, section 7 (a) (iii) amended section 2 by inserting in its appropriate  
alphabetical order the definition of "*island recipe rum*"  
73 w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of  
"*island wine*"

- <sup>74</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "licensing authority" which is "licensing authority" means in relation to -  
(a) a licence under Part I and Part III of the Second Schedule, the Comptroller; and  
(b) a licence under Part II of the Second Schedule, the District Magistrate;"
- <sup>75</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "licensing authority"
- <sup>76</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "liqueur" which is "'liqueur" means a product having an alcoholic strength of not more than 39 per cent of alcohol by volume obtained by flavouring and sweetening redistilled alcohol with the addition of cream, milk or other milk products, fruit, wine or flavoured wine;"
- <sup>77</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "liqueur"
- <sup>78</sup> w.e.f. 10-November-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (a) (ii), amended Section 2, by deleting the definition of "liqueur" which is  
"liqueur" means a product having an alcoholic strength of not less than 15 per cent and not more than 39 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine;  
and replacing it by the new definition of "liqueur"
- <sup>79</sup> w.e.f. 01-Jan-2014, **Act 26 of 2013, Finance Act 2013**, section 7 (a) (iv), amended section 2, by deleting the definition of "liqueur" which is  
"'liqueur" means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine, and shall be labeled as such;"  
and replacing it by the new definition of "liqueur"
- <sup>80</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of "liquor" which is "'liquor" -  
(a) means any beverage having an alcoholic strength of not less than 2 per cent of alcohol by volume; but  
(b) does not include rum, local rum or compounded spirits;"
- <sup>81</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of "liquor"
- <sup>82</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of "local rum" which is "'local rum" means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume obtained by diluting alcohol produced from the fermentation of sugar cane or its derivatives;"
- <sup>83</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of "local rum"
- <sup>84</sup> Deleted "per cent" by RLM
- <sup>85</sup> w.e.f. 19-July-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "London gin"

---

<sup>86</sup> w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of "made wine"

<sup>87</sup> w.e.f. 07-September-2016, **Act 18 of 2016**, Finance (Miscellaneous Provisions) Act 2016, amended section 2, in the definition of "matured" by deleting the words "3 years" and replacing them by the words "2 years or such other period as the Director-General may determine";

<sup>88</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 2, inserted, in the appropriate alphabetical order, the following new definitions -

"matured local rum" means local rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

<sup>89</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, Section 2, inserted, in the appropriate alphabetical order, the following new definitions -

"matured rum" means rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

<sup>90</sup> w.e.f. 19-July-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of "MID"

<sup>91</sup> w.e.f. 01-November-2018, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (a) (ii), amended Section 2 by inserting, in the appropriate alphabetical order, the new definition of "new motor vehicle"

<sup>92</sup> w.e.f. 01-November-2018, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(a), amended the Excise Act, in section 2, by deleting the definition of "new motor vehicle"-

"new motor vehicle" means a motor vehicle -

(a) which is manufactured by a manufacturer or which is sold by a manufacturer to a distributor or an importer under a valid distribution or importation contract; and

(b) in respect of which no document witnessing ownership has been registered in any country;

and replacing it by a new definition.

<sup>93</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (a) (iii), amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of "objection directorate"

<sup>94</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (ii), amended section 2, by deleting the definition of "officer" which is "officer" means any officer of the Customs and Excise Department acting under the authority of the Comptroller;" and replacing it by the new definition of "officer"

<sup>95</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "officer", by deleting the word "2004"

<sup>96</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "Permanent Secretary", by inserting immediately after the word "Ministry", the words "responsible for the subject"

<sup>97</sup> w.e.f. 07-September-2016, **Act 18 of 2016**, Finance (Miscellaneous Provisions) Act 2016, amended section 2, in the definition of "Perry" by deleting the word "pears" and replacing it by the words "the fermentation of pears or concentrated pear juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume."

---

<sup>98</sup> w.e.f. 09-Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (a) (v), amended section 2, by inserting, in the appropriate alphabetical order, the new definition of "Regulation No.101"

<sup>99</sup> w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of "inspection certificate"

<sup>100</sup> w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of "Revenue Law"

<sup>101</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of "rum" which is "*rum*" means a spirit drink having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume obtained exclusively from the fermentation and distillation of either molasses or syrup produced in the manufacture of cane sugar or from sugar cane juice itself and distilled at less than 96 per cent volume so that the distillate has the discernible specific organoleptic characteristics of the raw materials used;"

<sup>102</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii), amended section 2, by inserting in their appropriate alphabetical order the definition of "rum"

<sup>103</sup> w.e.f. 7-September-1998, **Act 2 of 1998**, VAT Act 1998, section 74 (4) (a) (i), amended section 2, by deleting the definition of "sales tax" which is "*sales tax*" means the tax payable under the Sales Tax Act 1982;"

<sup>104</sup> w.e.f. 09-08-2018, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (a) (ii), amended Section 2 by inserting, in the appropriate alphabetical order, the new definition of "second-hand motor vehicle"

<sup>105</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of "shandy" which is "*shandy*" means a beverage having an alcoholic strength of not more than 1 per cent of alcohol by volume obtained by mixing beer with soft drink;"

<sup>106</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), by inserting in the appropriate alphabetical order, the definition of "shandy"

<sup>107</sup> w.e.f. .\_.\_.\_.\_.\_.\_.\_.\_., **Act 13 of 1996**, Finance Act 1996, section 6 (a), amended section 2, by deleting the definition of "soft drink" which is "*soft drink*"

(a) means any beverage impregnated with carbon dioxide or any other effervescent gas, whether or not containing sugar or sweetening or colouring agent; and

(b) includes soda water, tonic, ginger beer, lemonade or any other similar product"

<sup>108</sup> w.e.f. 04-February-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (a) (iii), amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of "soft drink"

<sup>109</sup> w.e.f. 07-September-2016, **Act 18 of 2016**, Finance (Miscellaneous Provisions) Act 2016, amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of "sparkling wine"

<sup>110</sup> w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of "spirit cooler"

<sup>111</sup> w.e.f. 01-September-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (a) (iii), amended the Excise Act, by inserting, in the appropriate alphabetical order, the new definition of standard, [proclamation No39 of 2013]

<sup>112</sup> w.e.f. 04-February-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (a) (iii), amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of "sugar"

<sup>113</sup> w.e.f. 07-September-2016, **Act 18 of 2016**, Finance (Miscellaneous Provisions) Act 2016, amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of "sugar sweetened non-alcoholic beverages".

<sup>114</sup> w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (a) (ii), amended section 2, by deleting the definition of



---

115 "Tribunal" which is "Tribunal - means the Tax Appeal Tribunal established under the Tax Appeal Tribunal Act 1984;"  
w.e.f. 30-June-1999, **Act 10 of 1998**, Finance Act 1998, section 2 (a), amended section 2, by deleting the definition of "Unified  
Revenue Board" which is "Unified Revenue Board" means the Unified Revenue Board established under the Unified Revenue Act 1983;"  
116 Added by act 18 /2003 RLM

117 w.e.f. 01-July-2016, **Act 18 of 2016**, Finance ( Miscellaneous Provisions) Act 2016, amended section 2, in the definition of "value of  
importation" in paragraph (a), by deleting the words "or used motor vehicles";

118 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "value at importation", by  
deleting the word "1998"

119 w.e.f. 7-September-1998, **Act 2 of 1998**, VAT Act 1998, section 74 (4) (a) (ii), amended section 2, by inserting in its appropriate  
alphabetical order, the definition of "value added tax"

120 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "value added tax", by deleting  
the words "Value added tax" and replacing them by the word "VAT"

121 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, by re-classifying in alphabetical order, the  
definitions of "VAT" and "value at importation"

122 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of "VAT", by deleting the word  
"1998"

123 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of  
"vodka" which is "vodka" means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by  
volume obtained by treating redistilled alcohol with charcoal;"

124 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), by inserting in the appropriate alphabetical order,  
the definition of "vodka"

125 w.e.f. 19-July-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (i), amended section 2, by  
repealing the definition "vodka" which is "vodka" means a product obtained by treating distilled fermented mash of cereals or potato  
with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;"

126 w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of "wine"  
which is "'wine" means a product having an alcoholic strength of not less than 9 nor more than 22 per cent of alcohol by volume  
obtained from the fermentation of fresh grapes."

127 w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of  
"wine" which is "'wine " means a product having an alcoholic strength of not less than 9 per cent and not more than 18 per cent of  
alcohol by volume obtained from the fermentation of the juice of fresh grapes, sound grapes, or grape must (whether condensed or  
concentrated), without any other addition or abstraction thereto except as may occur in normal cellar treatment provided that-

(a) the product may be ameliorated before, during or after fermentation by the use of pure dry cane sugar, a combination of water and  
pure dry cane sugar, liquid sugar, sugar syrup, grape juice or concentrated grape must so that the total solids of the wine shall in  
no case exceed 21 per cent by weight;

(b) the maximum volatile acidity, calculated as acetic acid and exclusive of sulphur dioxide, shall not be more than 0.14 gram per  
100cubic centimetres at 20 degrees centigrade; and

(c) the maximum sulphur dioxide content shall not be greater than 350 parts per million of total sulphur dioxide or sulphites expressed  
as sulphur dioxide;"

128 w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate  
alphabetical order the definition of "wine"

- <sup>129</sup> w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (i), amended section 2 by deleting the definition of "wine" which is "wine" means a beverage having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the juice of fresh grapes, sound grapes, or grape must (whether condensed or concentrated), without any other addition or abstraction thereto except as may occur in normal cellar treatment provided that the product may be ameliorated before, during or after fermentation by the use of pure dry cane sugar, a combination of water and pure dry cane sugar, liquid sugar, sugar syrup, grape juice or concentrated grape must." and replacing it by the new definition of "fruit wine"
- <sup>130</sup> w.e.f. 13-July-2011, **Act 19 of 2011, Excise (Amendment) Act 2011**, section 4, amended Part II of the principal Act, in the heading, by adding after the words "EXCISE DUTY", the words ", MID LEVY AND CO<sub>2</sub> LEVY OR GRANTING OF CO<sub>2</sub> REBATE".
- <sup>131</sup> w.e.f. 01-July-2006, **Act 33 of 2004, MRA Act 2004**, section 27 (5) (h), amended section 3, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"
- <sup>132</sup> w.e.f. 07-September-2016, **Act 18 of 2016, Finance (Miscellaneous Provisions) Act 2016**, amended section 3, in subsection (2)(b), by deleting the word "Schedule" and replacing it by the words "Schedule or in section 9A(1A) of the Customs Act in respect of compliant manufacturers holding valid licences under Part I of the Second Schedule".
- <sup>133</sup> w.e.f. 14-June-1999, **Act 18 of 1999, Finance Act 1999**, section 6 (a), amended section 3, by adding immediately after subsection (2), the new subsection (3)
- <sup>134</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 3 (3), by deleting the word "fulfillment" and replacing it by "fulfilment"
- <sup>135</sup> w.e.f. 13-07-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (b), amended Section 3, by inserting, after subsection (3), the new subsection (3A)
- <sup>136</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (b), amended section 3, by adding immediately after subsection (3) the new subsection (4)
- <sup>137</sup> w.e.f. 19-July-2008, **Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008**, section 9 (b), amended section 3 (4), by inserting immediately after the words "payment of any duty", the words "or levy"
- <sup>138</sup> w.e.f. 19-July-2008, **Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008**, section 9 (b), amended section 3 (4), by inserting immediately after the words "payment of excise duty", the words "or MID levy".
- <sup>139</sup> w.e.f. 19-July-2008, **Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008**, section 9 (c), amended the excise act, by inserting immediately after section 3, the sections 3A and 3B
- <sup>140</sup> w.e.f. 01- July-2015, **Act 9 of 2015, Finance Act 2015**, section 3A(1), amended by deleting the words "whether the goods are for home consumption or not" and replacing them by the words "where they are for home consumption"
- <sup>141</sup> W.e.f. 24-July-2017, **Act 10 of 2017, Finance (Miscellaneous Provisions) Act 2017**, section 15(a), by amending section 3A(2) (b), by deleting the words "Part II of".
- <sup>142</sup> w.e.f. 13-July-2011, **Act 19 of 2011, Excise (Amendment) Act 2011**, section 5, amended the principal Act, by inserting after section 3B, the new sections 3C and 3D.
- <sup>143</sup> w.e.f. 09-Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (b) (i), amended section 3C(1), by deleting the words "A CO<sub>2</sub> levy" and replacing them by the words "Subject to this section, a CO<sub>2</sub> levy"
- <sup>144</sup> w.e.f. 13-07-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (c) (i), amended Section 3C, by repealing, subsection (6) which is "(6) (a) Every importer or manufacturer of a motor car specified in Sub-Part A of Part III of the First Schedule shall submit to the Director-General -

- 
- (i) in respect of every motor car shipped or manufactured on or after the commencement of this section, a CO<sub>2</sub> emission certificate issued by the manufacturer of the motor car; or
- (ii) in the case of a second-hand motor car, an inspection certificate specified in the Sixth Schedule to the Consumer Protection (Control of Imports) Regulations 1999.
- (b) The measurement of the CO<sub>2</sub> emission shall be certified to have been done in compliance with Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE)".

and replacing it by the new subsection (6)

<sup>145</sup> w.e.f.09\_Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (b) (ii), amended section 3C, by repealing subsection (6) which is "(6) Subject to subsection (8), every importer of a motor car which is specified in Sub-part A of Part III of the First Schedule shall submit to the Director-General -

- (a) in respect of every new motor car shipped on or after 13 July 2011, a CO<sub>2</sub> emission certificate issued by the manufacturer of the motor car;
- (b) in respect of every second-hand motor car shipped on or after 13 July 2011, an inspection certificate stating the CO<sub>2</sub> emission of the second-hand motor car at the time it was manufactured; or
- (c) in respect of a second-hand motor car of a returning resident shipped on or after 31 December 2011 or such later date as may be prescribed, an inspection certificate stating the CO<sub>2</sub> emission of the motor car at the time it was manufactured."

and replacing it by the new subsection (6)

<sup>146</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 3C, repealed subsections (7) which is:

(7) (a) The Director-General and an officer designated by the supervising officer of the Ministry responsible for the subject of finance shall, every January as from 2013, compute the CO<sub>2</sub> threshold by determining the average of the CO<sub>2</sub> emission for new motor cars imported or manufactured during the previous year.

(b) The CO<sub>2</sub> threshold as computed under paragraph (a) shall be submitted by the Director-General to the Technical Certification Committee referred to in section 3D not later than 31 January in every year.

<sup>147</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 3C, repealed subsections (8) which is:

<sup>148</sup> w.e.f. 13-07-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (c) (iii), amended Section 3C, by repealing, subsection (9) which is "(9) Notwithstanding subsection (8), where an importer or manufacturer produces a CO<sub>2</sub> emission certificate to the Director-General in respect of a motor car referred to in that subsection at the time of importation or when removed from a bonded warehouse, this section and Part I and Part III of the First Schedule shall apply to the motor car, provided that in the case of a motor car in respect of which a confirmed order for an individual has been placed, the motor car shall be shipped on or before 31 December 2011."

<sup>149</sup> w.e.f.09\_Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (b) (iv), amended section 3C, by adding the new subsection (9)

<sup>150</sup> w.e.f. 30-July-2016, **Act 18 of 2016**, Finance (Miscellaneous Provisions) Act 2016, by inserting after section 3C, a new section 3CA.

<sup>151</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, repealed section 3D which is:

**3D. Technical Certification Committee**

(1) There is set up for the purposes of section 3C a Committee to be known as the Technical Certification Committee which shall consist of -

- (a) the Director of Statistics or his representative, who shall be the Chairperson;
- (b) the Director-General or his representative;
- (c) a representative of the Ministry responsible for the subject of finance;
- (d) a representative of the Ministry responsible for the subject of environment and sustainable development;

---

(e) a representative of the Ministry responsible for the subject of commerce; and

(f) a representative of the National Transport Authority.

(2) On receipt of a determination under section 3C(7)(b), the Technical Certification Committee shall verify and certify the correctness of the determination and advise the Minister accordingly.

<sup>152</sup> w.e.f. 01-September-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (b), amended the Excise Act, by inserting, after section 3D, the new section 3E, [proclamation No39 of 2013]

<sup>153</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 5, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>154</sup> w.e.f. 21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (c), amended section 4(2), by repealing paragraph (a) which is "(a) the entry has been approved by the Director-General and the entry number allotted to it has been inscribed thereon by him; and" and replacing it by the new paragraph (a)

<sup>155</sup> w.e.f. 01-Feb-2017, **Act 18 of 2016, Finance (Miscellaneous Provisions) Act 2016**, by inserting, after section 4, the following new section - **4A. Accounting of goods warehoused in an excise warehouse.**

<sup>156</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 2, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>157</sup> w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (b) (i), amended section 5 (1), by deleting the words "appeal to the Tribunal in accordance with the Tax Appeal Tribunal Act 1984" and replacing them by the words "lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983"

<sup>158</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (b), amended section 5 (1), by deleting the words "Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983" and replacing it by the words "the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004"

<sup>159</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 5 (1), by deleting the word "2004".

<sup>160</sup> w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (b) (ii), amended section 5, by deleting the subsection (2) which is

"(2) Notwithstanding any appeal, an appellant shall pay to the Comptroller the amount claimed as excise duty pending the determination of the amount payable by the Tribunal."

and replacing it by the new subsection (2)

<sup>161</sup> w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (c), amended the Excise Act, repealing section 5 which is

**"5 Payment under protest**

(1) Subject to subsection (2), any person aggrieved by the decision of the Director-General as to the amount of excisable duty payable on any excisable goods may, within 28 days of such decision, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(2) Notwithstanding any representations under subsection (1), the aggrieved person shall pay to the Director-General the amount claimed as excise duty pending the decision of the Committee."

and replacing it by the new section 5

<sup>162</sup> w.e.f. 21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (d) (i) (A), amended section 5(1), by repealing paragraph (a) which is

"(a) Any person dissatisfied with a decision of the Director-General as to the amount of excise duty payable on any excisable goods or the amount of MID levy under section 3A may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post."

---

and replacing it by the new paragraph (a)

<sup>163</sup> w.e.f.21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (d) (i) (B) , amended section 5(1), by inserting, after paragraph (a), the new paragraphs (aa), (ab) (ac) and (ad)

<sup>164</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 5, amended subsection (1), in paragraph (aa)(ii), by deleting the word "representing" and replacing it by the words "not exceeding";

<sup>165</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 5, amended subsection (1), in paragraph (ac, in subparagraph (ii), by deleting the word "representing" and replacing it by the words "not exceeding";

<sup>166</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 5, amended subsection (1), in paragraph (ac, in subparagraph (iii), by deleting the word "one" and replacing it by the figure "0.5";

<sup>167</sup> w.e.f.21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (d) (i) (C) , amended section 5(1), by repealing paragraph (b) which is

*"Where a person makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection."*

and replacing it by the new paragraph (b)

<sup>168</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 5, amended subsection (1), by inserting, after paragraph (c), the following new paragraph -

*(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (b), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.*

<sup>169</sup> w.e.f.21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (d) (i) (D) , amended section 5(1), by repealing paragraph (e) which is

*"The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the person."*

and replacing it by the new paragraph (e)

<sup>170</sup> w.e.f.21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (d) (ii) , amended section 5, by repealing subsection (2) which is

*"(2) Notwithstanding an objection under subsection (1), the person shall pay to the Director-General the amount claimed as excise duty and MID levy, pending the determination under subsection (3) (b)"*

<sup>171</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 5, amended subsection(3), by adding the following new paragraph - (c) *Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.*

<sup>172</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 5, amended subsection (4), by deleting the words ", he may, within 28 days of the date of determination," and replacing them by the words "or a decision under subsection (1) (ca), he may, within 28 days of the date of the determination or decision, as the case may be,"

<sup>173</sup> w.e.f. 01-June-2016, Proclamation No.10 of 2016, The Finance (Miscellaneous Provisions) Act 2015, repealed Section 6 which is - **"Claim for excise duty short paid**

*No claim for any excise duty short paid shall be made on a person after <sup>173173</sup> 5 years from the date on which the excise duty was short paid."*

<sup>174</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 7 (1), by inserting immediately after the word "payable", a comma.

<sup>175</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 7, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

- <sup>176</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 7 (1), by deleting the word "or" and replacing it by the word "to"
- <sup>177</sup> w.e.f. 01-October-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (c), amended section the excise act by repealing section 10 which is  
"10. Issue of licence  
(1) Subject to subsection (2), the licensing authority shall, on an application in the prescribed manner being made, issue a licence -  
(a) on being satisfied that the prescribed conditions have been fulfilled; and  
(b) on payment of the licence fee.  
(2) The licensing authority may refuse to issue a licence on any ground that may be prescribed.  
(3) The licence fee shall be paid -  
(a) in the case of a licence specified in Part I or Part III of the Second Schedule, to the Director-General; and  
(b) in the case of a licence specified in Part II of the Second Schedule, to the Director-General."  
and replacing it by the new section 10.
- <sup>178</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(b)(i), amended the Excise Act, in section 10 by repealing subsection (1)-  
(1) The licensing authority may, on an application in the prescribed manner being made, subject to clearance from the Commissioner of Police<sup>178</sup> except in the case of an application in respect of a licence of manufacturer of carrier bags, importer or manufacturer of sugar sweetened non-alcoholic beverages, issue a licence on such terms and conditions as it thinks fit -  
(a) on being satisfied that the prescribed conditions have been fulfilled; and  
(b) on payment of the licence fee.  
and replacing it by new subsection(1).
- <sup>179</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 10, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"
- <sup>180</sup> w.e.f. 01-July-1998, **Act 2 of 1998**, VAT Act 1998, section 74 (4) (b), amended section 10 (3) (b) by deleting the words "Commissioner for Sales Tax" and replacing them by the words "Commissioner for Value Added Tax"
- <sup>181</sup> w.e.f 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (c), amended section 10 (3) (b), by deleting the words "Commissioner for VAT" and replacing them by the word "Director-General"
- <sup>182</sup> w.e.f. 17-June-2016, **Act 18 of 2016, Finance (Miscellaneous Provisions) Act 2016**, section 10, by repealing subsection (4) "Where the Minister is of opinion that it is necessary in the public interest to limit the number of licences, he may, by Order to the Director-General, limit the number of licences which may be issued" and replacing it by a new subsection 4.
- <sup>183</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(b)(ii), amended the Excise Act, in section 10 by adding the following new subsection -  
(5) For the purpose of subsection (1)  
"principal officer" has the same meaning as in section 63A of the Value Added Tax Act.

<sup>184</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 11, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>185</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 13 (1) by deleting the words "the other provisions of"  
<sup>186</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(c), amended the Excise Act, in section 13(2), by deleting the word "fulfilled" and replacing it by the words "fulfilled and on submission of a certificate of character in accordance with section 10(1)(c)";

<sup>187</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (d) (i), amended section 14 (i), by deleting the words "(1)"

<sup>188</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (d) (ii) amended section 14, by repealing the subsections (2) and (3) which are

"(2) An appeal under subsection (1) shall be heard and determined in the manner provided by rules made by the Supreme Court and on any such appeal the Supreme Court may make such order as it thinks fit.

(3) The Comptroller may take such steps as he thinks necessary to ensure compliance with the decision pending the hearing of an appeal and may, in the case of a refusal to renew or transfer a licence, affix seals to a factory or licensed premises."

<sup>189</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (e), amended the Excise Act by repealing section 14 which is "**Appeal to Supreme Court**

Any person aggrieved by a decision to grant or refuse the issue, renewal or transfer of a licence specified in Part I or Part II of the Second Schedule may appeal against the decision to the Supreme Court."

<sup>190</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (d), amended the excise act, by repealing section 15 which is "**15. Obligations of licensee**

Every licensee shall -

(a) exhibit at the main entrance of his factory or licensed premises, a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business; and

(b) comply with such other obligations as may be prescribed."

<sup>191</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 16, by adding at the end of paragraph (a), the word "and".

<sup>192</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 16, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>193</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 17, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>194</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 18, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>195</sup> w.e.f. 19-December-2009, **ACT-20/2009**, The Finance (Miscellaneous Provisions) ( No.2) Act, Section 8 (b), amended the Excise Act, by repealing section 19 which is

**"20 Permits**

(1) No person shall have in his possession or use a still unless -

(a) he is licensed as a distiller-bottler under this Act;

(b) is authorised under section 54 to distil alcohol by traditional method; or

(c) he is the holder of a permit issued to him by the Director-General.

(2) No person shall, without a permit, remove -

(a) a still, molasses, sugar cane juice, wash or residue of wash from one place to another in Mauritius;

---

(b) alcohol from a distillery to any other place in Mauritius.

(3) A permit under subsection (2) may, on an application being made to the Director-General on that behalf, be issued subject to such conditions as may be prescribed."

and replacing it by the new section 19

<sup>196</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 20, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>197</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 22, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>198</sup> w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (c), amended section 22 (5), by deleting the words "appeal to the Tribunal in accordance with the Tax Appeal Tribunal Act 1984" and replacing them by the words "lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983"

<sup>199</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (b), amended section 22 (5), by deleting the words "Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983" and replacing it by the words "the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004"

<sup>200</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 22, by deleting the word "2004"

<sup>201</sup> w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (f) (i), amended the Section 22 by repealing subsection (5) which is

"(5) Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act."

and replacing it by the new subsection (5)

<sup>202</sup> w.e.f. 14-May-2015, Act 9 of 2015, Finance Act 2015, section 22, amended subsection (5), by inserting, after paragraph (c), the following new paragraph -

(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

<sup>203</sup> w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (f) (ii), amended the Section 22 by repealing subsection (5) which is

<sup>204</sup> w.e.f. 14-May-2015, Act 9 of 2015, Finance Act 2015, section 22, amended subsection (6), by adding the following new paragraph -

(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

<sup>205</sup> w.e.f. 14-May-2015, Act 9 of 2015, Finance Act 2015, section 22, amended subsection (7), by deleting the words ", he may, within 28 days of the date of the determination," and replacing them by the words "or a decision under subsection (5) (ca), he may, within 28 days of the date of the determination or decision, as the case may be,"

<sup>206</sup> w.e.f. 14-May-2015, Act 9 of 2015, Finance Act 2015, section 23, amended subsection (1), by deleting the words "bank guarantee" and replacing them by the words "bond, with one sufficient surety,"

<sup>207</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 23, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>208</sup> w.e.f. 14-May-2015, Act 9 of 2015, Finance Act 2015, section 23, amended subsection 2, by deleting the words "such manner and in such amount as he thinks fit" and replacing them by the words "the form of a bond, with one sufficient surety, and in such amount as the Director-General may require"



- 
- <sup>209</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (g), amended the Section 23 by repealing subsection (3) which is "(3) Every person who intends to export excisable goods on which excise duty has not been paid shall furnish a security to the satisfaction of the Director-General for ensuring that the goods are exported in such manner as the Director-General may direct." and replacing it by the new subsection (3)
- <sup>210</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 24, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"
- <sup>211</sup> w.e.f. 30-July-2009, **Act 14 of 2009**, The Finance (Miscellaneous Provisions) Act 2009, section 13 (b), amended section 24 (2), by deleting the words "at least 3 years" and replacing them by the words "5 years"
- <sup>212</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 25, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"
- <sup>213</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (e) (i), amended section 25 (2), at the end of paragraph (b), by deleting the word "or"
- <sup>214</sup> w.e.f. 21-April-2005, **Act 14 of 2005**, Finance Act 2005, section 11 (a), amended section 25 (2), by repealing paragraph (c) which is "(c) require, where applicable, a licensee to equip his factory with a flowmeter to record the flow of excisable goods." and replacing it by the new paragraphs (c).
- <sup>215</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (e) (ii), amended section 25 (2), by repealing paragraph (c) which is "(c) require, where applicable, a licensee to equip his factory-
- (i) with a flowmeter to record the flow of excisable goods;
- (ii) Where excisable goods are bottled, with an apparatus or equipment to record the number of bottles."
- and replacing it by the new paragraphs (c) and (d)
- <sup>216</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 25, by deleting the words "Closed Circuit TeleVision (CCTV)" wherever they appears and replacing it by the word "CCTV".
- <sup>217</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(d), amended the Excise Act, in section 25(2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon -
- (e) require a licensee or an importer to put markings as an alternative to excise stamps on such prescribed excisable goods and in such form, manner and conditions as the Director-General may determine.
- <sup>218</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 26, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"
- <sup>219</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (h), amended the Section 27 by adding the new subsection (2), the existing provision being numbered (1)
- <sup>220</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 27, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"
- <sup>221</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (f) (i), amended section 28, by deleting the heading which is "Power to examine goods and apparatus" and replacing it by the new heading.
- <sup>222</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (f) (ii), amended section 28, by repealing subsection (1) which is "(1) The Director-General may, for the purpose of ascertaining the excise duty payable on any excisable goods -
- (a) order a manufacturer to produce such goods for examination at such time and place as he may specify; and

---

(b) examine any apparatus in a factory.”  
and replacing it by the new subsection (1).  
223 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 28, by deleting the word “Comptroller”  
wherever it appears and replacing it by the word “Director-General”  
224 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 28, by deleting the words “Closed Circuit TeleVision  
(CCTV)” wherever they appears and replacing it by the word “CCTV”.  
225 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 29, by deleting the word “Comptroller”  
wherever it appears and replacing it by the word “Director-General”  
226 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 30, by deleting the word “Comptroller”  
wherever it appears and replacing it by the word “Director-General”  
227 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 34, by deleting the word “court” wherever it appears  
and replacing it by the word “Court”.  
228 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 34, by deleting the word “Comptroller”  
wherever it appears and replacing it by the word “Director-General”  
229 w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(e), amended the Excise Act, in  
section 34, by repealing subsection (4)-  
(4) *Where the person does not enter any action against the seizure and the goods are not the subject matter of any criminal  
proceedings, the Director-General may cause the goods seized to be sold or otherwise disposed of.*  
and replacing it by new subsection (4).  
230 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 35, by deleting the word “court” wherever it appears  
and replacing it by the word “Court”.  
231 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 35, by deleting the word “Comptroller”  
wherever it appears and replacing it by the word “Director-General”  
232 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 36, by deleting the word “court” wherever it appears  
and replacing it by the word “Court”.  
233 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 37, by deleting the word “Comptroller”  
wherever it appears and replacing it by the word “Director-General”  
234 w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 37, by deleting the word “court” wherever it appears  
and replacing it by the word “Court”.  
235 w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (b), amended The Excise Act by inserting, after section 37,  
the new section 37A  
236 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (e), amended the Excise Act, by repealing section38 which is  
“38. *Delegation by Comptroller*  
*The Comptroller may, subject to such conditions as he thinks fit, delegate to an officer any of his powers and functions under this*  
*Act other than his functions under sections 30, 47(d) and 50.”*  
237 w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (e), amended the Excise Act, by repealing section39 which is  
“39. *Powers of police officers*  
*Every police officer may, for the purpose of detecting the commission of an offence, exercise all or any of the powers under*  
*sections 20(1), 29, 32, 33 and 34.”*

<sup>238</sup> <sup>238</sup> w.e.f.21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (e) (i) , amended section 40(1)(d), in paragraph (d), by inserting, after the word "label" wherever it appears, the words ", excise stamp";

<sup>239</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (g) (i), amended section 40 (1), by inserting immediately after the words "label or mark" wherever they appear, the words "apparatus or equipment, Closed Circuit TeleVision (CCTV) system".

<sup>240</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 40, by deleting the word "Closed Circuit TeleVision (CCTV)" wherever it appears and replacing it by the word "CCTV".

<sup>241</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 40, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>242</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (g) (ii), amended section 40 (1), by inserting immediately after the words "label or mark" wherever they appear, the words "apparatus or equipment, Closed Circuit TeleVision (CCTV) system".

<sup>243</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 40, by deleting the word "Closed Circuit TeleVision (CCTV)" wherever it appears and replacing it by the word "CCTV".

<sup>244</sup> w.e.f.21-December-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (e) (ii) , amended section 40(1), by inserting, after paragraph (1), the following new paragraph, the word "or" at the end of paragraph (k) being deleted and the comma at the end of paragraph (l) being deleted and replaced by the words "; or"

<sup>245</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(f), amended the Excise Act, in section 40(1), by adding new paragraph (n), the comma at the end of paragraph (m) being deleted and replaced by the words "; or" and the word "or" at the end of paragraph (l) being deleted.

<sup>246</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 45, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>247</sup> w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (c) (i), amended section 45 (2) by deleting the word "or" at the end of paragraph (f)

<sup>248</sup> w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (c) (ii), amended section 45 (2) by inserting after paragraph (f) , the new paragraph (g), the existing paragraph (g) being relettered (h)

<sup>249</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 47, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>250</sup> w.e.f. 7-September-1998, **Act 2 of 1998**, VAT Act 1998, section 74 (4) (c), amended section 48 (2) (a), by deleting the words "sales tax" and replacing them by the words "value added tax"

<sup>251</sup> w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (d), amended the Excise Act by repealing section 49 which is

**"49. Suspension and cancellation of licence**

(1) The <sup>251</sup>Court before which a licensee is convicted for an offence may suspend any licence held by him for such period as it thinks fit or cancel the licence.

(2) Where a licence is suspended or cancelled under subsection (1), no refund of the licence fee paid shall be made in respect of the unexpired portion of the licence."

and replacing it by the new section 49

<sup>252</sup> w.e.f. 30-June-1999, **Act 10 of 1998**, Finance Act 1998, section 2 (b), amended section 50 (1), by deleting the words "Unified Revenue Board" and replacing them by the words "Revenue Authority established under the Unified Revenue Act 1983"

<sup>253</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (f), amended section 50 by deleting subsection 1 which is

"(1) The Comptroller may, with the concurrence of the Unified Revenue Board, compound any offence or act committed by any

---

person against this Act, where such person agrees in writing to pay such amount acceptable to the Comptroller representing -

(a) any excise duty unpaid; and

(b) a penalty not exceeding the maximum pecuniary penalty imposable under this Act for such offence or act."

and replacing it by the new subsection (1)

<sup>254</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 50, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>255</sup> w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (i), amended the Excise Act by repealing section 50 which is

"50 **Compounding of offences**

(1) (a) The Director-General may compound any offence committed by any person against this Act, where such person agrees in writing to pay such amount acceptable to the Director-General representing -

(i) any excise duty unpaid; and

(ii) a penalty not exceeding the maximum pecuniary penalty imposable under this Act for such offence.

(b) For the purposes of paragraph (a), the Director-General shall chair a committee which shall consist of 3 of the officers of the management team of the Authority.

(2) Every agreement under subsection (1) shall be signed by the Director-General and the person and witnessed by an officer.

(3) Every agreement under this section shall be final and conclusive and a copy shall be delivered to the person.

(4) On compounding an offence under subsection (1), the Director-General may order the forfeiture of any excisable goods, apparatus, material, vehicle or other article seized under section 34 and produced to him.

(5) Where the Director-General compounds an offence under subsection (1) and the fine imposed by him is paid, no further proceedings shall be taken in respect of the offence so compounded against the person on whom the fine is imposed.

(6) Where the whole or part of any fine imposed by the Director-General is not paid, the Director-General shall send a copy of his order to the District Court of Port Louis and that Court shall proceed to enforce the payment of the amount due in the same manner as if it had imposed the fine."

and replacing it by the new section 50

<sup>256</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 51, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>257</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 52, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>258</sup> W.e.f. 24-July-2017, Act 10 of 2017, Finance (Miscellaneous Provisions) Act 2017, section 15(c), by amending section 52(3), by deleting the words "100 rupees" and replacing them by the words "the amount specified in the Fifth Schedule";

<sup>259</sup> w.e.f 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (b), amended section 52 (5), by deleting the words "Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983" and replacing it by the words "the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004"

<sup>260</sup> w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (d), amended section 52 (1), by deleting the words "appeal to the Tribunal in accordance with the Tax Appeal Tribunal Act 1984" and replacing them by the words "lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983"

<sup>261</sup> w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (j) (i), amended the Section 52 by repealing subsection (5) which is "(5) Where the claimant is dissatisfied with the decision of the Director-General under subsection (4), he may lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act."

---

And replacing it by the new subsection (5)

<sup>262</sup> w.e.f. 14-May-2015, ACT 9 of 2015, Finance Act 2015, section 52, amended subsection (5), by inserting, after paragraph (c), the following new paragraph -

*(ca)Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.*

<sup>263</sup> w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (j) (ii), amended the Section 52 adding the new subsections (6) and (7)

<sup>264</sup> w.e.f. 14-May-2015, ACT 9 of 2015, section 52, amended subsection (6), by adding the new paragraph (c).

<sup>265</sup> w.e.f. 14-May-2015, ACT 9 of 2015, section 52, amended subsection (7), by deleting the words ", he may, within 28 days of the date of determination," and replacing them by the words "or a decision under subsection (5) (ca), he may, within 28 days of the date of the determination or decision, as the case may be,"

<sup>266</sup> w.e.f. 01-Jan-2014, **Act 26 of 2013, Finance Act 2013**, section 7 (f) , amended the Excise Act, by inserting, after section 52, the new section 52A

<sup>267</sup> w.e.f. 09-08-2018, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (b) (i), amended Section 52A by deleting the heading which read as follows: "Claim on export of waste PET bottles <sup>267</sup>or PET flakes or recycling of waste PET bottles" and replacing it by the new heading.

<sup>268</sup> w.e.f. 09-08-2018, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (b) (ii), amended Section 52A by repealing subsection (1) which read as follows: "Subject to this section, any person who exports waste PET bottles <sup>268</sup>or PET flakes or waste PET bottles recycled into reusable goods may make a claim to the Director-General for an amount to be paid to him in accordance with the formula referred to in the Fourth Schedule." and replacing it by new subsection (1).

<sup>269</sup> w.e.f. 01-July-2015, **Act 9 of 2015, Finance Act 2015**, section 52A, amended subsection (2) (b) (i), by deleting the word "and" and replacing it by the word "or"

<sup>270</sup> w.e.f. 01-July-2015, **Act 9 of 2015, Finance Act 2015**, section 52A, amended subsection (3) by deleting the words "exported" and "million" and replacing them by the words "or PET flakes exported or waste PET bottles recycled into reusable goods" and "thousand", respectively

<sup>271</sup> w.e.f. 01-July-2015, **Act 9 of 2015, Finance Act 2015**, section 52A, amended subsection (4) by deleting the words "exported" and "million" and replacing them by the words "or PET flakes exported or waste PET bottles recycled into reusable goods" and "thousand", respectively

<sup>272</sup> w.e.f. 01-July-2015, **Act 9 of 2015, Finance Act 2015**, section 52A, amended subsection (6) by adding the following new definition, the full stop at the end of the definition of "PET bottle" being deleted and replaced by a semicolon - "PET flakes" means small fragments of a PET bottle which are broken off from the whole by cutting and crushing operations.

<sup>273</sup> w.e.f. 01-October-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(g), amended the Excise Act, by inserting, after section 52A, new section 52B.

<sup>274</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 53, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

<sup>275</sup> w.e.f. 10-Jan-2007, **Act 15 of 2006, Finance Act 2006**, section 10 (h), amended the excise act by repealing section 54 which is "54. Powers of Minister

---

The Minister may -

(a) (i) order the remission or the refund of the whole or part of any excise duty payable under this Act;

(ii) authorise a person to distil at his factory, alcohol by traditional method and manufacture rum from the product of his distillation on payment of such fee as he may determine,

on such conditions as he thinks fit;

(b) by regulations, fix the maximum price at which any excisable goods may be sold."

<sup>276</sup> w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (g), amended section 55 by adding the new subsection (2), the existing provision being numbered (1) accordingly

<sup>277</sup> w.e.f. 01-July-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (i), amended section 55 (2), by deleting the words "the enactment" and replacing them by the words "this Act"

<sup>278</sup> w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 56 (3), by deleting the words "the Licenses Act 1992, and".

<sup>279</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (j), amended section 57, by adding immediately after subsection (2), the subsection (3)

<sup>280</sup> w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (k), amended the excise act, by adding immediately after section 57, the new section 57A

<sup>281</sup> w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (e), amended the Excise Act by repealing section 57A which is

**"57A. TRANSITIONAL PROVISIONS**

Any order for remission or refund of excise duty under section 54 shall lapse on 1 October 2006."

and replacing it by the new section 57A.

<sup>282</sup> w.e.f. 15-December2001, **Revised laws of Mauritius** 2000, amended section 58 and 59 as per revised laws

<sup>283</sup> w.e.f. 1 Jan 2017, **GN 236 of 2017, Excise (Amendment of Schedule) Regulations 2017**, regulation 3(a) amended the First Schedule to the Act by repealing paragraph "(6) Where it is specified in column 6 of Part I that the date payable is "As specified in paragraph (6)", the date payable shall be the date of validation of the declaration. (GN 107 of 2008 eff. 1 July 2008)" and replacing it by the new paragraph (6).

<sup>284</sup> w.e.f. 09 Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7(g) (i) (A) and (B) amended the First Schedule in Part I

<sup>285</sup> w.e.f. 01-Jan-2014, **Act 26 of 2013, Finance Act 2013**, section 7(g) (i) (C) amended the First Schedule in Part I

<sup>286</sup> w.e.f. 02 December 2017, **GN 236 of 2017, Excise (Amendment of Schedule) Regulations 2017**, regulation 3(b)- by repealing Part I and replacing it by Part I set out in the First Schedule to these regulations

<sup>288</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting the corresponding entries of H.S. Code 2710.19.19 and replacing it by new corresponding entries;

<sup>289</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting the corresponding entries of H.S. Code 2710.19.50 and replacing it by new corresponding entries;

<sup>290</sup> w.e.f. 11-June-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(h) (i), amended the Excise Act, in Part I of the First Schedule -

(A) by deleting H.S. Code 2711.13.00 and its corresponding entries;

---

(B) by inserting, in the appropriate numerical order, the H.S. Codes 2711.13.10, 2711.13.20 and 2711.13.90 and their corresponding entries.

<sup>291</sup> w.e.f. 01-02-2019, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (c) amended Part I of the First Schedule by inserting these new HS Codes (non-biodegradable plastics);

<sup>292</sup> w.e.f. 02-05-2019, The Excise (Amendment of Schedule) Regulations 2019 inserted these new HS Codes;

<sup>293</sup> w.e.f. 01-02-2019, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (c) amended Part I of the First Schedule by inserting these new HS Codes (non-biodegradable plastics);

<sup>294</sup> w.e.f. 02-05-2019, The Excise (Amendment of Schedule) Regulations 2019 inserted these new HS Codes.

<sup>295</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting the H.S. Code 8407.21.90 and its new corresponding entries and inserting new H.S. Codes 8407.21.91 and 8407.21.99 and their corresponding entries

<sup>296</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by inserting new H.S. Code 8408.10.13 and its corresponding entries

<sup>297</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by amending the corresponding entries of H.S. Codes 8703.60.11, 8703.60.12, 8703.60.13, 8703.60.14, 8703.60.15 and 8703.60.16

<sup>298</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by amending the corresponding entries of H.S. Codes 8703.60.91, 8703.60.92, 8703.60.93, 8703.60.94, 8703.60.95 and 8703.60.96

<sup>299</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by amending the corresponding entries of H.S. Codes 8703.70.11, 8703.70.12, 8703.70.13, 8703.70.14, 8703.70.15 and 8703.70.16

<sup>300</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by amending the corresponding entries of H.S. Codes 8703.70.91, 8703.70.92, 8703.70.93, 8703.70.94, 8703.70.95 and 8703.70.96

<sup>301</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by amending the corresponding entries of H.S. Code 8703.80.12

<sup>302</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by amending the corresponding entries of H.S. Code 8703.80.92

<sup>303</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting H.S. Code 8903.10.10 and its corresponding entries and inserting H.S. Codes 8903.10.11 and 8903.10.19 and their corresponding entries

<sup>304</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting H.S. Code 8903.91.10 and its corresponding entries and inserting H.S. Codes 8903.91.11 and 8903.91.19 and their corresponding entries

<sup>305</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting H.S. Code 8903.92.10 and its corresponding entries and inserting H.S. Codes 8903.92.11 and 8903.92.19 and their corresponding entries

<sup>306</sup> w.e.f. 11 June 2019, **GN No. 111 of 2019**, the Excise (Amendment of Schedule) (No.2) Regulations 2019, regulation 3, amended the First Schedule, in Part I, by deleting H.S. Code 8903.99.10 and its corresponding entries and inserting H.S. Codes 8903.99.11 and 8903.99.19 and their corresponding entries

<sup>cccvi</sup> w.e.f. 5 June 2020, **GN No. 110 of 2020**, the Excise (Amendment of Schedule) (No.2) Regulations 2020, regulation 3(a), amended the First Schedule, in Part IA, by deleting the following words –

**PART IA – CONCESSIONS ON EXCISABLE  
GOODS IMPORTED INTO OR  
MANUFACTURED IN  
MAURITIUS**

and replacing them by the following words –

**PART IA – CONCESSIONS ON EXCISABLE  
GOODS IMPORTED INTO OR  
MANUFACTURED IN  
MAURITIUS**

**Sub-Part A**

<sup>cccviii</sup> w.e.f. 29-October-2016, **GN 218 of 2016**, amended the First Schedule to the Act in Part IA in the third column, in the heading, by adding the words “AND CONDITIONS”

<sup>cccix</sup> \* w.e.f. 01.01.16, **GN 236 of 2017**, the words “A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years” has been deleted and replaced.

<sup>cccx</sup> w.e.f. 5 June 2020, **GN No. 110 of 2020**, the Excise (Amendment of Schedule) (No.2) Regulations 2020, regulation 3(b), amended the First Schedule, in Part IA, by adding the new Sub-Part B;

<sup>cccxi</sup> w.e.f. 1 January 2017, **GN 236 of 2017**, Excise (Amendment of Schedule) Regulations 2017, regulation 3(d) – by repealing Part II and replacing it by Part II set out in the Eighth Schedule to these regulations

<sup>cccxi</sup> W.e.f. 15-June-2018, **GN 78 of 2018**, Excise (Amendment of Schedule) Regulations 2018, regulation 3 – amended the rate of MID levy of HS Codes 2710.19.19 (Mogas) and 2710.19.50 (Gas oils) from 30 cents per litre to 0.

<sup>cccxiii</sup> w.e.f. 11-June-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(h)(i), amended the Excise Act, in Part II of the First Schedule –

(A) by deleting H.S. Code 2711.13.00 and its corresponding entries;

(B) by inserting, in the appropriate numerical order, the H.S. Codes 2711.13.10, 2711.13.20 and 2711.13.90 and their corresponding entries.

<sup>314</sup> w.e.f. 09-Nov-2013, **Act 26 of 2013, Finance Act 2013**, section 7 (g)(ii), in the First Schedule, in Part III, by deleting Sub-Parts B, C and D and replacing them by the new Sub-Parts B, C and D



<sup>cccxv</sup> w.e.f. 1 February 2017, **GN 236 of 2017**, Excise (Amendment of Schedule) Regulations 2017, regulation 3(e) - by repealing Part IV and replacing it by Part IV set out in the Ninth Schedule to these regulations

<sup>316</sup> w.e.f. 2 December 2017, **GN 236 of 2017**, Excise (Amendment of Schedule) Regulations 2017, Regulation 4 - The Second Schedule to the Act is amended –

(a) in PART I, by deleting the following item and its corresponding entries –

Dealer in liquor and alcoholic products (Wholesale)	6,000	To sell by wholesale to a retailer of liquor and alcoholic products.
---	-------	--

<sup>317</sup> w.e.f. 29 October-2016, **GN 218 of 2016**, amended the Second Schedule to the Act in Part I, in item “Distiller-bootler”, in column 3, by deleting paragraph (2) “To manufacture from the products of his distillation for sale, alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar and denatured alcohol.” and replacing by a new paragraph.

<sup>318</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (1) (i), amended Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” in Column 1, by adding, after the word “products”, the words “and liquor”;

<sup>319</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (1) (ii) (A), amended Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” in Column 3 by deleting paragraph (2) which is “(2) To manufacture liquor or bottle liquor imported or purchased in bulk ”

and replacing it by the new paragraph (2)

<sup>320</sup> w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (1) (ii) (A), amended Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” in Column 3 by adding the new paragraph (3).

<sup>321</sup> w.e.f. 29 October-2016, **GN 218 of 2016**, amended the Second Schedule to the Act in Part I by deleting the item “Manufacturer of soft drinks” and its corresponding entries and replacing them by a new item and its corresponding entries.

Manufacturer of soft drinks	1500	To manufacture and sell soft drinks
-----------------------------	------	-------------------------------------

<sup>322</sup> w.e.f. 01-02-2019, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (d), amended Part I of the Second Schedule by adding this new item.

<sup>323</sup> w.e.f. 2 December 2017, **GN 236 of 2017**, Excise (Amendment of Schedule) Regulations 2017, Regulation 4 - The Second Schedule to the Act is amended –

(b) in PART II, by adding the following new item and its corresponding entries –

Dealer in liquor and alcoholic products (Wholesale)	6,000	To sell by wholesale to a retailer of liquor and alcoholic products.
---	-------	--

324 w.e.f. 14-March-2014, GN 49 of 2014, Regulations 3, amended the Second Schedule, in Part II by inserting the item "Retailer of beer, alcoholic beverages, alcoholic products and liquor -Pub"

325 w.e.f. 14-March-2014, GN 49 of 2014, Regulations 3, amended the Second Schedule, in Part II by inserting the item "Retailer of beer, alcoholic beverages, alcoholic products and liquor -Table d'Hôte"

326 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item "Bottler of imported liquor" which is  
*Bottler of imported liquor*1,500To bottle and sell at his factory liquor imported in bulk.

327 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item "Bottler of liquor"

328 w.e.f. 10-June-2006, **GN 60 of 2006**, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate alphabetical order the items "Bottler of water"

329 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item "Distiller-bottler" which is  
*Distiller-bottler*60,0001)To distil at his factory alcohol and liquor.  
 (2)To manufacture from the products of his distillation for sale at his factory, rum, compounded spirits made from rum, matured rum, matured liquor, matured alcohol alcoholic vinegar and denatured alcohol.  
 (3)To manufacture an bottle liquor from liquor imported in bulk.  
 (4)To sell at his factory -  
 (a) To a distiller- bottler alcohol and liquor whether matured or not in containers of not less than 200 litres; and  
 (b) To a manufacturer of local rum, alcohol whether matured or not in containers of not less than 200 litres;  
 (c) alcohol for use in the manufacture of other products.

330 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item "Distiller-bottler"

331 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item "Brewer" which is  
*Brewer*10,000To manufacture and sell at his factory, beer, shandy, cider, perry and other alcoholic beverages

332 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item "Brewer"

333 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item "Manufacturer of alcoholic products"

334 w.e.f. 10-June-2006, **GN 60 of 2006**, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate alphabetical order the items "Manufacturer of carrier bags"

335 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item "Manufacturer of cigarettes and other tobacco products" which is  
*Manufacturer of cigarettes and other cigarettes and other tobacco products*10,000To manufacture and sell at his factory cigarettes tobacco products.

336 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item "Manufacturer of cigarettes and other tobacco products"

---

337 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item  
"Manufacturer of country liquor, fortified country liquor and vinegar" which is  
Manufacturer of country liquor, fortified country liquor and vinegar6,000To manufacture and sell at his factory, country liquor,  
fortified country liquor and vinegar.

338 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacture of country liquor, fruit wine, fortified country liquor, fortified fruit wine and vinegar"

339 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item  
"Manufacturer of medicinal tinctures and drugs" which is  
Manufacturer of medicinal tinctures and drugs500To manufacture and sell at his factory medicinal tinctures and drugs to

340 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacturer of essential oils and essences"

341 w.e.f. 10-June-2006, GN 60 of 2006, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate  
alphabetical order the items "Manufacturer of island recipe rum"

342 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacture of medicinal tinctures and drugs"

343 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacturer of motor cycles"

344 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacturer of motor vehicles"

345 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item  
"Manufacturer of perfumed spirits and cosmetics" which is  
Manufacturer of perfumed spirits and cosmetics1,500To manufacture and sell perfumed spirits at his factory perfumed spirits and  
cosmetics.

346 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacturer of perfumed spirits and cosmetics"

347 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item  
"Manufacturer of wine, fortified wine and vinegar" which is  
Manufacturer of wine, fortified wine and vinegar6,000To manufacture and sell at his factory, wine, fortified wine and  
vinegar.

348 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacturer of wine, fortified wine and vinegar"

349 w.e.f. 10-June-2006, GN 60 of 2006, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate  
alphabetical order the items "Manufacturer of soft drinks"

350 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item  
"Manufacturer of spirit cooler"

351 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (b), amended the Second Schedule in PART II by deleting the item "Retailer  
of beer, country liquor, fortified country liquor, shandy, cider, perry, spirit cooler and other alcoholic beverages" which is  
Retailer of beer, country liquor, fortified country liquor, shandy, cider, perry, an other alcohol beverages500To sell by retail  
beer, country liquor, fortified country liquor, shandy, cider, perry and other alcoholic beverages for consumption on and off the  
premises.

<sup>352</sup> w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (b), amended the Second Schedule in PART II by inserting the item "Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages"

<sup>353</sup> w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (b), amended the Second Schedule in PART II by inserting the item "Retailer of liquor"

<sup>354</sup> w.e.f. 01-January-2011, Act 10 of 2010, Finance Act 2010, section 6(g) amended the excise act by repealing the second schedule which is

<b>PART I</b>		
<b>Column 1 Licence</b>	<b>Column 2 Licence Fee Yearly</b>	<b>Column 3 Business authorised</b>
Bottler of Liquor	1,500	To bottle liquor imported or purchased in bulk
Bottler of water	500	To bottle and sell water
Brewer	10,000	To manufacture and sell beer, shandy, cider, perry and other alcoholic beverages.
Dealer in liquor and alcoholic products (Wholesale)	3,000	To sell by wholesale to a retailer of liquor and alcoholic product
Distiller /Bottler	60,000	(1) To distil at his factory alcohol and liquor (2) To manufacture from the products of his distillation for sale alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar and denatured alcohol. (3) To manufacture liquor or bottle liquor imported or purchased in bulk. (4) To sell at his factory- (a) to a distiller-bottler alcohol and liquor whether matured or not in containers of not less than 200 litres; and (b) to a manufacturer of alcoholic products, alcohol, whether matured or not, in containers of not less than 200 litres; (c) alcohol for use in the manufacture of other products.
Manufacturer of Alcoholic Products	60,000	To manufacture and sell alcoholic products To manufacture liquor or bottle liquor imported or purchased in bulk
Manufacturer of carrier bags	500	To manufacture and sell carrier bags with handles and with or without gussets including vest type carrier bags
Manufacturer of cigarettes and other tobacco products	10,000	To manufacture and sell cigarettes and other tobacco products
Manufacturer of country liquor, fruit wine, fortified country liquor, fortified fruit wine and vinegar	6,000	To manufacture and sell country liquor, wine, fortified country liquor, fortified wine and vinegar
Manufacturer of essential oils and essences	500	To manufacture and sell essential oils and essences

Manufacturer of island recipe rum	6,000	To manufacture and sell island recipe rum
Manufacturer of medicinal tinctures and drugs	500	To manufacture and sell medicinal and drugs to pharmacists only
Manufacturer of motor cycles	5,000	To manufacture and sell motor cycles
Manufacturer of motor vehicles	10,000	To manufacture and sell motor vehicles
Manufacturer of perfumed spirits and cosmetics	1,500	To manufacture and sell perfumed spirits and cosmetics
Manufacturer of wine fortified wine and vinegar	6,000	To manufacture and sell wine, fortified wine and vinegar
Manufacturer of soft drinks	1,500	To manufacture and sell soft drinks
Manufacturer of spirit cooler	10,000	To manufacture and sell spirit cooler

<b>PART II</b>		
<b>Column 1 Licence</b>	<b>Column 2 Licence Fee Yearly</b>	<b>Column 3 Business authorised</b>
Retailer of liquor and alcoholic products (Cooperative Store)	200	To sell by retail, liquor, rum, local rum and compounded spirits for consumption on and off the premises
Wholesale dealer in liquor and alcoholic products (Co-operative Store)	500	To sell by wholesale, liquor, rum, local rum and compounded spirits to a retailer of liquor, rum, local rum and compounded spirits (Co-operative Store)
Retailer of liquor and alcoholic products (on and off)	2,500	To sell by retail, liquor, rum, local rum and compounded spirits for consumption on and off the premises
Retailer of liquor and alcoholic products (off)	2,000	To sell by retail, liquor, rum, local rum and compounded spirits for consumption off the premises
Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages	500	To sell by retail, beer, country liquor, fortified country liquor, shandy, cider, perry and other alcoholic beverages for consumption on and off the premises
Commission agent (Liquor)	1,000	To import liquor on account of another person
Retailer of liquor	1000	To sell liquor for consumption on or off the premises
Shipchandler (Liquor and alcoholic products)	1,000	To sell liquor, rum, local rum and compounded spirits for consumption on ships only
Retailer of liquor and alcoholic products (Hotel)	1,000	To sell liquor, rum, local rum and compounded spirits to residents for consumption on and off the premises
Retailer of liquor and alcoholic products (Boarding House)	1,000	To sell liquor, rum and alcoholic products to residents for consumption on and off the premises

Retailer of liquor and alcoholic products (Restaurant)	2,000	To sell liquor and alcoholic products for consumption on the premises
Retailer of liquor and alcoholic products ( Theatre or cinema)	1,000	To sell liquor during a performance at a theatre or cinema for consumption on the premises
Retailer of liquor and alcoholic products (Airport or Port refreshment room)	1,000	To sell liquor and alcoholic products for consumption on and off the premises
Retailer of liquor (Private Club)	1,000	To sell liquor and alcoholic products for consumption on and off to the club's members for consumption on the premises.
Retailer of liquor (Night club)	2,000	To sell liquor for consumption on the premises
Retailer of liquor and alcoholic products (Gaming House) To be issued to holder of a licence of Gaming House under the Gaming Act	3,000	To sell liquor and alcoholic products for consumption on the premises of a gaming house

**PART III**

Column 1 Licence	Column 2 Licence Fee Yearly	Column 3 Business authorised
Retailer of liquor, rum, local rum and compounded spirits (Occasional)	500	To sell liquor, rum, and alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises
Retailer of liquor and alcoholic products (Extension)	500	To sell liquor, and alcoholic products outside the prescribed hours for consumption the premises

and replacing it by the new second schedule

<sup>355</sup> *w.e.f. 01-January-2011, Act 10 of 2010, Finance Act 2004, section 6 (h) amended the excise act by adding after the second schedule, the third schedule*

<sup>356</sup> *w.e.f.01-Jan-2014, Act 26 of 2013, Finance Act 2013, section 7 (h), amended The Excise Act, by adding the Fourth Schedule*

<sup>357</sup> *w.e.f. 01-July-2015, Act 9 of 2015, Finance Act 2015, section 6 (g) amended the Excise Act by repealing the fourth schedule which is*

[Section 52A]

**PART I**

---

For the purpose of section 52A, the computation of the amount to be paid shall be calculated by applying the following formula -

$$(TA \times ET) - TX$$

Where:

TA refers to the appropriate rate of the amount to be paid in Part II;

EM is the sum of the quantity exported for the quarter in respect of which the the amount to be paid is claimed and the quantity of all export made for the previous quarters in that year;

ET is the difference between EM and 1,000,000 kgs;

TX refers to the amount already paid by the Director-General in that year.

#### PART II

Excess export (ET)	Rate of amount to be paid (Rs per kg)
On the first 500,000 kgs	15
On the remainder	20

and replacing it by the new fourth schedule.

<sup>358</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(i), amended the Excise Act, in the Fourth Schedule, by deleting the words -

R is the rate of refund of -

- Rs 5 per kg for waste PET bottles or PET flakes exported; or
- Rs 15 per kg for waste PET bottles recycled into reusable goods,

as the case may be;

and replacing them by the words -

R is the rate of refund of Rs 15 per kg for waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods;

<sup>359</sup> w.e.f. 09-08-2018, **ACT-11/2018**, The Finance (Miscellaneous Provisions) Act 2018, Section 24 (e), amended the Fourth Schedule by deleting the words "is the rate of refund of Rs 5 per kg" and replacing it by the words:

---

"R is the rate of refund of -

- Rs 5 per kg for waste PET bottles or PET flakes exported; or
- Rs 15 per kg for waste PET bottles recycled into reusable goods,

as the case may be;"

<sup>360</sup> w.e.f 24-July-2017, Act 10 of 2017, Finance (Miscellaneous Provisions) Act 2017, section 15(e, by amending the Excise Act, by adding the Fifth Schedule set out in the Third Schedule to this Act.

<sup>361</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 17(j), amended the Excise Act, by adding the Sixth Schedule set out in the Third Schedule to The Finance (Miscellaneous Provisions) Act 2019.