

## **RESOLUTION**

I move, Sir, that this Assembly is of opinion that, with effect from 10<sup>th</sup> June 2003, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes as specified in PART I and PART II of the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods and not at the rate corresponding to those H.S. Codes and excisable goods as specified in the First Schedule to the Excise Act.

9 June 2003

# RESOLUTION

## SCHEDULE

### PART I - EXCISABLE GOODS IMPORTED INTO MAURITIUS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.20	- Cigarettes containing tobacco	Kg	Value at importation and specific per thousand	215% ad valorem plus Rs 780 per thousand cigarettes	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
	2402.90	- Other	Kg	"	215% ad valorem plus Rs 780 per thousand cigarettes	"

### PART II - EXCISABLE GOODS MANUFACTURED IN MAURITIUS

Column 1	Column 2	Column 3	Column 4	Column 5	
Heading No.	H.S. Code	Excisable goods	Taxable base	Rate of excise duty	Date payable
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.20	- Cigarettes containing tobacco	Value ad valorem and specific per thousand	125% ad valorem plus Rs 780 per thousand cigarettes	As specified in paragraph (6)
		- Other:			
	2402.901	--- Cigarettes	Value ad valorem and specific per thousand	125% ad valorem plus Rs 780 per thousand cigarettes	"