

Government Notice No. of 2005

THE EXCISE ACT
Regulations made by the Minister under section 57 of
the Excise Act

1. These regulations may be cited as the Excise (Amendment of Schedule) Regulations 2005.
2. In these regulations -

“Act” means the Excise Act;

"item" includes the entries corresponding to the item.
3. The First Schedule to the Act is amended -
 - (a) in PART I -
 - (i) by deleting the items specified in Part A of the Schedule to these regulations;
 - (ii) by inserting in their appropriate numerical order the items specified in Part B of the Schedule to these regulations;
 - (b) in PART I A -
 - (i) by deleting item 6;
 - (ii) by inserting in their appropriate numerical order the items specified in Part C of the Schedule to these regulations.
 - (c) in PART II -
 - (i) by deleting the items specified in Part D of the Schedule to these regulations;
 - (ii) by inserting in their appropriate numerical order the items specified in Part E of the Schedule to these regulations;
4. These regulations shall come into operation on 5 April 2005.

Made by the Minister on 4 April 2005

SCHEDULE
(regulation 3)

PART A

87.03, 8703.219, 8703.2291, 8703.2292, 8703.2299, 8703.2391, 8703.2392, 8703.2399, 8703.249, 8703.3191, 8703.3199, 8703.321, 8703.3291, 8703.3292, 8703.3299, 8703.332, 8703.339, 87.04, 8704.2119, 8704.2191, 8704.2192, 8704.2193, 8704.2199, 8704.3119, 8704.3191, 8704.3192, 8704.3193, 8704.3194, 8704.3199

PART B

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
87.03	<p>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.</p> <p>- 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:</p> <p>-- Of a cylinder capacity not exceeding 1,000 cc:</p> <p>--- New:</p>				
	8703.2112 ---- Quad bikes	U	Value at importation	0%	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
	8703.2119 ---- Other	U	"	65%	"
	--- Used:				
	8703.2192 ---- Quad bikes	U	"	0%	"

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
	8703.2199	---- Other	U	Value at importation	65%	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		--- New:				
	8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8703.2219	---- Other	U	"	95%	"
		--- Used:				
	8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8703.2299	---- Other	U	"	95%	"
		--- Other:				
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
		--- New:				
	8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	95%	"
	8703.2313	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	135%	"
	8703.2319	---- Other	U	"	185%	"
		--- Used:				
	8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	95%	"
	8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	135%	"
	8703.2399	---- Other	U	"	185%	"

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
		-- Of a cylinder capacity exceeding 3,000 cc:				
		--- New:				
	8703.2419	--- Other	U	Value at importation	185%	At the time the entry for the goods is validated in accordance with the Customs Act.
		--- Used:				
	8703.2499	--- Other	U	"	185%	"
		- 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:				
	8703.3192	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8703.3199	---- Other	U	"	95%	"
		--- Used:				
	8703.3192	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8703.3199	---- Other	U	"	95%	"

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
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:				
		--- New:				
	8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	95%	"
	8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	135%	"
	8703.3219	---- Other	U	"	185%	"
		--- Used:				
	8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	95%	"
	8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	135%	"
	8703.3299	---- Other	U	"	185%	"
		-- Of a cylinder capacity exceeding 2,500 cc:				
		--- New:				
	8703.3319	---- Other	U	"	185%	"
		--- Used:				
	8703.3399	---- Other	U	"	185%	"

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
87.04		Motor vehicles for the transport of goods. - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding dumpers, trucks of pick up type, and lorries, and their chassis fitted with engines and cabins only: -- g.v.w. not exceeding 5 tonnes --- Trucks of pick-up type with single or double space cabin				
	8704.2112	---- New, with double space cabin	U	Value at importation	40%	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
	8704.2114	---- Used, with double space cabin --- Motor vans, new:	U	"	40%	"
	8704.2132	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"

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
	8704.2133	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	Value at importation	95%	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
	8704.2134	---- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	135%	"
	8704.2135	---- Other, of a cylinder capacity exceeding 2,250 cc	U	"	185%	"
		--- Motor vans, used:				
	8704.2142	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8704.2143	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	95%	"
	8704.2144	---- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	135%	"
	8704.2145	---- Other, of a cylinder capacity exceeding 2,250 cc	U	"	185%	"
		- Other, with spark-ignition internal combustion piston engine, excluding dumpers, trucks of pick up type, and lorries, and their chassis fitted with engines and cabins only:				
		-- g.v.w. not exceeding 5 tonnes:				
		--- Trucks of pick-up type with single or double space cabin				
	8704.3112	---- New, with double space cabin	U	"	40%	"

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
	8704.3114	--- Used, with double space cabin	U	Value at importation	40%	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
		--- Motor vans, new:				
	8704.3132	--- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8704.3133	--- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	95%	"
	8704.3134	--- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	135%	"
	8704.3135	--- Other, of a cylinder capacity exceeding 2,250 cc	U	"	185%	"
		--- Motor vans, used:				
	8704.3142	--- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	65%	"
	8704.3143	--- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	95%	"
	8704.3144	--- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	135%	"
	8704.3145	--- Other, of a cylinder capacity exceeding 2,250 cc	U	"	185%	"

PART C

PART IA – CONCESSIONS ON EXCISABLE GOODS IMPORTED INTO MAURITIUS

Item No.	Bodies, organisations or persons	Description of goods	Rate of excise duty
6.	Any person	Motor vehicle (other than motor car, sports utility vehicle, "jeep-type" motor vehicle or station wagon derived from motor car) when proved to the satisfaction of the Comptroller to be used for the transport of persons or for the transport of both persons and goods.	40 per cent.
7.	Distiller-Bottler and any manufacturer licensed under the Excise Act	Goods falling under headings 22.08, when proved to the satisfaction of the Comptroller, to be used as input in the production and processing of excisable goods.	0 per cent

PART D

87.03, 8703.2391, 8703.2392, 8703.3291, 8703.3292, 87.04, 8704.2192, 8704.2193, 8704.3192, 8704.3193

PART E

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
87.03		<p>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.</p> <p>- 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:</p> <p>-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</p> <p>--- Other:</p>			
	8703.2391	---- Of a cylinder capacity not	ad valorem	95%	At time of

	exceeding 1,600 cc			removal from factory
8703.2392	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	ad valorem	135%	"
	- 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 exceeding 1,500 cc but not exceeding 2,500 cc:			
	--- Other:			
8703.3291	---- Of a cylinder capacity not exceeding 1,600 cc	ad valorem	95%	"
8703.3292	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	ad valorem	135%	"

87.04

Motor vehicles for the transport of goods.

- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only:

-- g.v.w. not exceeding 5 tonnes:

--- Other:

8704.2192	---- Of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	ad valorem	95%	At time of removal from factory
8704.2193	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	ad valorem	135%	"

- Other, with spark-ignition internal combustion piston engine, excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only:

--- Other:

8704.3192	---- Of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	ad valorem	95%	"
8704.3193	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	ad valorem	135%	"