

SITTING OF THE NATIONAL ASSEMBLY

Monday 4 April 2005

RESOLUTION

Mr. Speaker, Sir, I move that this Assembly resolves that, with effect from 5 April 2005, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in PART I of the First Schedule to the Excise Act.

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
22.08	<p>Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</p> <p>- Whiskies:</p> <p>--- Imported in bulk for bottling:</p>				
	2208.3011 ---- Of an alcoholic strength by volume not exceeding 55% vol	L	"	Rs 200 per litre	At the time the entry for the goods is validated in accordance with the Customs Act.
	2208.3012 ---- Of an alcoholic strength by volume exceeding 55% but not exceeding 70% vol	L	"	Rs 300 per litre	"
	2208.3019 ---- Other	L	"	Rs 400 per litre	"
	- Other:				
	--- Eau de vie:				
	2208.9011 ---- Imported in bulk for bottling not exceeding 55% vol	L	Value at importation	Rs 200 per litre	"
	2208.9012 ---- Imported in bulk for bottling, of an alcoholic strength by volume exceeding 55% vol but not exceeding 70% vol	L	Value at importation	Rs 300 per litre	"
	2208.9013 ---- Imported in bulk for bottling, of an alcoholic strength by volume exceeding 70% vol	L	Value at importation	Rs 400 per litre	"
	2208.9019 ---- Other	L	Value at importation	Rs 300 per litre	"

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
		Tequilla:				
	2208.9031	---- Imported in bulk for bottling not exceeding 55% vol	L	Value at importation	Rs 200 per litre	"
	2208.9032	---- Imported in bulk for bottling, of an alcoholic strength by volume exceeding 55% vol but not exceeding 70% vol	L	Value at importation	Rs 300 per litre	"
	2208.9033	---- Imported in bulk for bottling, of an alcoholic strength by volume exceeding 70% vol	L	Value at importation	Rs 400 per litre	"
	2208.9039	---- Other	L	Value at importation	Rs 300 per litre	"
