

Government Notice No. of 2006

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) (No. 2) Regulations 2006.
2. In these regulations -

 "Act" means the Excise Act;

 "item" includes the entries corresponding to the item.
3. The Act is amended -
 - (a) in the First Schedule in PART I A -
 - (i) by deleting items 1 and 3;
 - (ii) by inserting in the appropriate numerical order the items specified in Part A of the Schedule to these regulations;
 - (b) in the Second Schedule in PART I by inserting in the appropriate alphabetical order the items specified in Part B of the Schedule to these regulations.
4. These regulations shall come into operation on 10 June 2006.

Made by the Minister on 9 June 2006

SCHEDULE
(regulation 3)

PART A

FIRST SCHEDULE
(Sections 2 and 3)

PART IA – CONCESSIONS ON EXCISABLE GOODS

Item No.	Bodies, organisations or persons	Description of goods	Rate of excise duty
1.	Taxi-owner-driver	<p>Motor car proved to the satisfaction of the Comptroller 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 Comptroller and of the National Transport Authority.</p> <p>The concession shall be granted not more than once in every 4 years, and may be extended to the heirs of a deceased owner-driver.</p>	20 per cent of the rate applicable to the motor car or 15% whichever is higher.
3.	Any returning citizen of Mauritius	<p>(1) One motor vehicle or motor cycle proved to have been imported by a citizen of Mauritius who is coming back to settle permanently in Mauritius, provided that the conditions specified in paragraph (2) are satisfied.</p> <p>(2) The conditions shall be -</p> <p>(a) he shall make a written declaration in a form approved by the Comptroller that -</p> <p>(i) he has not renounced his citizenship of Mauritius;</p> <p>(ii) he has been residing outside Mauritius for a period of at least 5 years immediately preceding the date of his return to Mauritius; and</p> <p>(iii) he has been working outside Mauritius for the period referred in subparagraph (ii); or</p> <p>(iv) he has ceased working having reached retirement age;</p> <p>(b) he shall submit documentary evidence –</p> <p>(i) in support of his declaration under paragraph (2)(a) (ii) to (iv); and</p> <p>(ii) that he has purchased the motor</p>	15 per cent.

vehicle or motor cycle outside Mauritius prior to the date of his return to Mauritius;

- (c) the motor vehicle or motor cycle is shipped to Mauritius in his name within 180 days of the date of his return to Mauritius and he has also brought back to Mauritius his personal and household effects.
- (3) Where the motor vehicle or motor cycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted provided the conditions of paragraphs (2)(a) to (c) are satisfied and the spouse is accompanying the citizen of Mauritius to settle in Mauritius.
- (4) Where a person has been granted concession on a motor vehicle or motor cycle under paragraph (1) or (3), he shall -
- (a) for a period of 4 years, submit to the Comptroller, not later than one month immediately following a period of 12 months from the date of importation of the motor vehicle or motor cycle, evidence that he is still residing in Mauritius;
 - (b) be liable to pay the full amount of the excise duty and value added tax, representing the concession granted, plus a penalty of 10 percent thereon where –
 - (i) he sells, pledges or otherwise disposes of the motor vehicle or motor cycle within 4 years of the date of its importation;
 - (ii) he fails to submit the evidence referred to in paragraph (4) (a).
- (5) Where a person dies within a period of 4 years of the date of the importation of the motor vehicle or motor cycle, no excise duty and value added tax representing the concession granted shall be payable on the motor vehicle or motor cycle, provided the motor vehicle or motor cycle is not sold, pledged or disposed within that period.
- (6) Where a person has been granted excise duty concession on a motor vehicle or motor cycle under paragraph (1) or (3) or custom duty concession under item A 62 of the First Schedule to the Customs Tariff Act, no other

excise duty concession under this item shall be allowed to his spouse or to any of his dependent children.

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| 10. | Any passenger | <ul style="list-style-type: none"> (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; | 0 per cent |
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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

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

PART B

SECOND SCHEDULE (sections 2, 9, 10, 11, 12, 13, 14 and 51)

PART I

Licence	Licence Fee Yearly Rs	Business authorised
Bottler of water	500	To bottle and sell water
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 island recipe rum	6,000	To manufacture and sell island recipe rum
Manufacturer of soft drinks	1,500	To manufacture and sell soft drinks