

Excise (Amendment of Schedule) (No. 3) Regulations 2013

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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. 3) Regulations 2013**.

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, in respect of H.S. Codes 8407.212 and 8408.1012, in column 2, by deleting the figure “140” and replacing it by the figure “150”;

(b) in Part IA —

(i) in item 6, in the third column, by deleting the words “Motor car” and replacing them by the words “Motor vehicle”;

(ii) by deleting items 7 and 54 and replacing them by the following items —

7.	Any manufacturer registered with the Director-General	Excisable goods, when proved to the satisfaction of the Director-General to be used as input in the production and processing of goods.	0%
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54.	<p>A parent of a disabled child—</p> <p>(a) aged below 18; and</p> <p>(b) with 100% orthopaedic disability, as certified by the Medical Board of the Ministry responsible for the subject of social security.</p>	<p>(a) a motorcar of an engine capacity not exceeding 1,450 cc; or</p> <p>(b) a double space cabin vehicle in the case of residents of Rodrigues only,</p> <p>of a kind specifically designed for the conveyance of a disabled person and 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 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 car.</p>	<p>15%</p> <p>5%</p>
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(iii) by adding the following new items —

64.	<p>A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years —</p> <p>(a) Principal Legal Adviser, Senior Legal Adviser and Legal Adviser;</p> <p>(b) Chief Investigators and Chief Corruption Prevention Offices</p> <p>(c) Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering), Assistant Director (Community Relations), Assistant Director (Systems Enhancement) and Deputy Chief Legal Adviser</p>	<p>A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years</p> <p>A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years.</p> <p>A motor car with an engine capacity not exceeding 1,600 cc, not more than once in every 7 years.</p>	<p>0%</p> <p>30%</p> <p>0%</p>
	<p>(d) Director of Investigations; Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Senior Attorney</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>	<p>0%</p>
65.	<p>An importer</p>	<p>Items of Heading No. 84.18, 84.22 and 85.16 provided that—</p>	<p>0%</p>

		<p>(a) they are shipped or in bonded warehouse on or before 31 August 2013; or</p> <p>(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</p>	
66.	An importer	<p>Items of Heading No. 84.15, 84.21 and 85.39 provided that —</p> <p>(a) they are shipped or in bonded warehouse on or before 31 December 2013; or</p> <p>(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</p>	0%

4. Regulation 3(a) shall be deemed to have come into operation on 16 December 2011.
5. Regulations 3(b)(ii) shall, in respect of items 7 and 54, be deemed to have come into operation on 1 September 2013 and 25 October 2013, respectively.
6. Regulations 3(b)(iii) shall, in respect of items 64 and 65, be deemed to have come into operation on 4 November 2013 and 1 August 2013, respectively.

Made by the Minister on 20 December 2013.