

Excise (Amendment of Schedule) (No. 3) Regulations 2014

GN No. 155 of 2014

Government Gazette of Mauritius No. 72 of 9 August 2014

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 2014**.
- 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, in Part II —

(a) by deleting items 27.10, 2710.196, 27.11 and 2711.13;
(b) by inserting, in the appropriate numerical order, the items specified in the Schedule to these regulations.
- 4.** The HS Codes 2711.131 and 2711.139 shall be deemed to have come into operation on 9 May 2014.

Made by the Minister on 7 August 2014.

SCHEDULE
[Regulation 3]

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 MID levy	Date payable
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		--- Fuel oils:				
	2710.1961	---- Marine Residual Fuel Oil for bunkering (RMG 380 – 700 or RMK 380 – 700) as per ISO 8217 Fuel Standard, Fifth Edition 2012	L	Specific duty per litre	0	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2710.1969	---- Other	"	"	30 cents per litre	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of MID levy	Column 7 Date payable
27.11		Petroleum gases and other gaseous hydrocarbons.				
		- Liquefied:				
		-- Butanes:				
	2711.131	--- Entered into the Freeport for re-export	kg	Specific duty per kg	0	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2711.139	--- Other	"	"	30 cents per kg	"