

Excise (Amendment of Schedule) (No. 3) Regulations 2022.

GN No. 205 of 2022

Government Gazette of Mauritius No. 114 of 13 August 2022

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 2022.**
- 2.** In these regulations –
"Act" means the Excise Act.
- 3.** The First Schedule to the Act is amended, in Part IV –
 - (a) by deleting the H.S. Codes specified in Part I of the Schedule to these regulations;
 - (b) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Schedule to these regulations.
- 4.** Notwithstanding regulation 5, the rate of excise duty applicable on goods of H.S. Codes 8418.10.10, 8418.21.10, 8418.29.10 and 8422.11.10, prior to 1 September 2022, shall continue to apply, provided that —
 - (a) the goods were in bonded warehouse on or before 31 August 2022; and
 - (b) the importer of the goods submits a certificate of conformity from the manufacturer of the goods, or from an accredited institution, certifying that the goods are in accordance with MS 201:2012 or MS 205:2011, as the case may be.
- 5.** These regulations shall come into operation on 1 September 2022.

Made by the Minister on 9 August 2022.

SCHEDULE
[Regulation 3]

PART I

8418.10.10, 8418.21.10, 8418.29.10, 8422.11.10, 8450.11.11,
8450.11.19, 8450.11.21, 8450.11.29, 8450.12.11, 8450.12.19,
8450.12.21, 8450.12.29, 8450.19.11, 8450.19.19, 8450.19.21,
8450.19.29, 8450.19.30, 8450.19.90, 8450.20.11, 8450.20.12,
8450.20.13, 8450.20.19, 8450.20.20

PART II

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof:			
	8418.10.10	--- Of an Energy Efficiency Index of more than 125 (standard MS 201:2022)	U	Ad valorem or value at importation	25%
		- Refrigerators, household type:			
		-- Compression-type:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8418.21.10	--- Of an Energy Efficiency Index of more than 125 (standard MS 201:2022)	U	Ad valorem or value at importation	25%
		-- Other:			
	8418.29.10	--- Of an Energy Efficiency Index of more than 125 (standard MS 201:2022)	U	Ad valorem or value at importation	25%
		- Dish washing machines:			
		-- Of the household type:			
	8422.11.10	--- Of an Energy Efficiency Index of 62 or more (standard MS 205:2022)	U	Ad valorem or value at importation	25%