

## **Excise (Amendment of Schedule) (No. 5) Regulations 2014**

**GN No. 184 of 2014**

**Government Gazette of Mauritius No. 84 of 20 September 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. 5) 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 I —  
  
(a) by deleting the items specified in Part A of the Schedule to these regulations; and  
  
(b) by inserting, in the appropriate numerical order, the items specified in Part B of the Schedule to these regulations.

Made by the Minister on 18 September 2014.

**SCHEDULE**

[Regulation 3]

**PART A**

22.04, 87.11, 8711.3011, 8711.3012

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**PART B**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>	<b>Column 6</b>	
<b>Heading No.</b>	<b>H. S. Code</b>	<b>Excisable goods</b>	<b>Statistical Unit</b>	<b>Taxable base</b>	<b>Rate of excise duty</b>	<b>Date payable</b>
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.  - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:  -- In containers holding 2 L or less:				

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 excise duty	Column 7 Date payable
	2204.212	--- In can not exceeding 330 ml	L	Specific duty per litre	Rs 35.90 per litre plus Rs 2 per can	(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
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.  - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				

Column 1 Heading No.	Column 2 H. S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
		--- Of a cylinder capacity exceeding 250 cc but not exceeding 300 cc:				
	8711.3021	---- New	U	Ad valorem or value at importation	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
	8711.3022	---- Used	"	"	0%	"
		--- Of a cylinder capacity exceeding 300 cc but not exceeding 450 cc:				

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
	8711.3031	--- New	U	Ad valorem or value at importation	45%	(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
	8711.3032	--- Used	"	"	45%	"