Excise (Valuation of Motor Vehicles) (Amendment) Regulations 2016

GN No. 165 of 2016

Government Gazette of Mauritius No. 69 of 6 August 2016

THE EXCISE ACT

Regulations made by the Minister under section 57 of the Excise Act

1. These regulations may be cited as the Excise (Valuation of Motor Vehicles) (Amendment) Regulations 2016.

2. In these regulations -

3. The principal regulations are amended by deleting the words “or used motor vehicle” wherever they appear.

4. Regulation 3(a)(ii) of the principal regulations is amended by deleting the figure “56” and replacing it by the figure “50”.

5. Regulation 4 of the principal regulations is amended in paragraph (b)(ii), by deleting the words “the percentage specified in the Schedule and corresponding to the country of exportation” and replacing them by the words “5 per cent”.

6. The Schedule to the principal regulations is revoked.

7. Notwithstanding regulations 4 and 5, the provisions of regulations 3(a)(ii) and 4(b)(ii) in force prior to the commencement of these regulations shall continue to apply to a motor vehicle -
   (a) in respect of which an application for an import permit has been made before 30
July 2016;

(b) issued with an import permit before 30 July 2016;

(c) shipped before 30 July 2016; or

(d) placed in a bonded warehouse before 30 July 2016,

provided that the motor vehicle is cleared from Customs on or before 31 October 2016.

8. These regulations shall come into operation on 30 July 2016.

Made by the Minister on 29 July 2016.