

Excise (Amendment of Schedule) Regulations 2016

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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) Regulations 2016**.
- 2.** In these regulations -

"Act" means the Excise Act.
- 3.** The First Schedule to the Act is amended, in Part IA -
 - (a) in the third column, in the heading, by adding the words "**AND CONDITIONS**";
 - (b) in item 1, in the third column -
 - (i) by deleting the words "Motor car" and replacing them by the words "In the case of a resident of the Island of Mauritius, one motor car or, in the case of a resident of the Island of Rodrigues, one motor car or one double space cabin vehicle,";
 - (ii) in paragraph (a), by deleting the word "car" and replacing it by the word "vehicle";
 - (c) in item 51, in the third column, by adding the following new items -
 - (6) Biodegradable plastic bags which conform to the standards specified in the Third Schedule to the Environment Protection (Banning of Plastic Bags) Regulations 2015.
 - (7) Compostable plastic bags which conform to the standards specified in the Third Schedule to the Environment Protection (Banning of Plastic Bags) Regulations 2015.

(d) by deleting item 54;

(e) by adding the following new items

72.	<p>A parent or legal guardian of a disabled person –</p> <p>(a) with permanent orthopaedic disability of 60% or above;</p> <p>(b) having severe mobility problem; and</p> <p>(c) heavily dependent on others for activities of daily living,</p> <p>as certified by the Medical Board of the Ministry responsible for the subject of social security.</p>	<p>(1) A motor car of an engine capacity not exceeding 1,600 cc</p> <p>or</p> <p>(2) A double space cabin vehicle, in the case of residents of Rodrigues only.</p> <p>The motor car or double space cabin vehicle referred to in paragraphs (a) and (b) may be OF a kind specifically designed for the conveyance of a disabled person, as the Medical Board of the Ministry responsible for the subject of social security may determine.</p> <p>If specifically designed, the motor car or double space cabin vehicle shall be so certified by a mechanical engineer of the Ministry responsible for the subject of public infrastructure.</p> <p>This concession is granted</p>	15%
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		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 motor vehicle.	
73.	Government	A car for use by a retiring President or retiring Vice-President once in every 4 years, except where the Director-General is satisfied that the motor car is accidented and is a total loss.	0%
74.	A retiring President or retiring Vice-President	A motor car of an engine capacity not exceeding 2,500 cc once in every 4 years for their personal use, except where the Director-General is satisfied that the motor car is accidented and is a total loss.	0%
75.	Any person	Goods, in respect of which excise duty has been paid on first importation into Mauritius, that are exported without payment of drawback and are subsequently re-imported provided -	0%

		<p>(a) such goods are re-imported -</p> <p>(i) within 2 years, or such other period as the Director-General may specify, from the date of their export;</p> <p>(ii) by the person on whose account they were exported or such other person as the Director-General may approve; and</p> <p>(b) the goods are proved, to the satisfaction of the Director-General, to be identical to the goods which were exported.</p>	
76.	Any person	Goods, being the produce of Mauritius, that are re-imported into Mauritius within 2 years from the date of export provided that no drawback was paid on export.	0%
77.	Any person	Articles re-imported after repairs upon proof that they were sent for repairs from Mauritius provided that they shall be charged with	The rate applicable on the articles

		excise duty on the value of the repairs at the rate of excise duty chargeable on the articles.	
78.	Any person	<p>(1) Herbicides having the following active chemical —</p> <ul style="list-style-type: none"> (a) 2, 4-D amine salt; (b) Asulam; (c) Glufosinate-Ammonium; (d) Amicarbazone; (e) Oxyfluorfen; (f) Glyphosate; (g) Fluroxypyr; or (h) Diclosulam. <p>(2) Insecticides having the following active chemical —</p> <ul style="list-style-type: none"> (a) Spinosad; (b) Chlorantraniliprole; (c) Spirotetramat; (d) Cyromazine; (e) Methoxyfenozide; (f) Flonicamid; (g) Permethrin; (h) Spinetoram; (i) Novaluron; or (j) Spiromesifen <p>The exemption under paragraphs (1) and (2) shall be granted upon</p>	0%

		authorisation of the Ministry responsible for the subject of agriculture.	
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4. The Second Schedule to the Act is amended, in Part I -

- (a) in item "Distiller-bottler", in Column 3, by deleting paragraph (2) and replacing it by the following paragraph –

(2) To manufacture from the products of his distillation for sale, alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar, denatured alcohol, combustible fuel or any other product manufactured from excisable goods as the Director-General may approve.

- (b) by deleting the item "Manufacturer of soft drinks" and its corresponding entries and replacing them by the following item and its corresponding entries –

Importer or manufacturer of sugar sweetened non-alcoholic beverages	1,500	To import, manufacture and sell sugar sweetened non-alcoholic beverages.
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- 5.** (1) Regulation 3(c) shall be deemed to have come into operation on 1 January 2016.

(2) Regulation 3(d) shall be deemed to have come into operation on 28 May 2015.

(3) Regulation 3(e), insofar as it relates to item 72, shall be deemed to have come into operation on 28 May 2015.

(4) Regulation 3(e), insofar as it relates to items 73 and 74, shall be deemed to have come into operation on 16 September 2015.

(5) Regulation 3(e), insofar as it relates to item 78, shall be deemed to have come into operation on 1 September 2016.

Made by the Minister on 21 October 2016.