

# Presentation on Excise Duty on Plastic Containers

PRESENTED BY:

CUSTOMS DEPARTMENT

Date: 28<sup>TH</sup> February 2019

## **Implementation of budgetary measures - Paragraph A 3 (c) – Excise Duty on plastic containers**

# Excise Duty on Plastic Containers

An excise duty of Rs 2 per unit on non-biodegradable disposable plastic containers, namely take-aways, plates, bowls, cups, and trays, will be introduced with effect from 2<sup>nd</sup> May 2019.

This measure applies for plastic containers as per the Part1 of the First Schedule of the Excise Act

The excise duty shall be applicable for both imported and locally manufactured plastic containers meant for home consumption

“plastic container” means a container made of plastic, whether biodegradable or not, of any shape, with or without lid and includes a plate, bowl, cup and tray, as specified in Part I of the First Schedule to the Excise Act

“certificate”, means a certificate **issued by a manufacturer of plastic containers** specifying the materials used to manufacture the plastic containers

“biodegradable plastic container” means a plastic container manufactured from any material other than petroleum-based materials or their derivatives

1. All importers and manufacturers of plastic containers whether biodegradable or not, need to have an excise licence under the Excise Act
2. All importers and manufacturers who want to benefit exemption of excise duty under Item 90 need to be registered with Customs
3. All importers and manufacturers of plastic containers need to submit Bill of Entry related to plastic containers together with their normal specified documents (if any) and the **Certificate from the manufacturer** to confirm whether the plastic container is biodegradable or not

Where the Director-General has reasonable doubt on the accuracy of the certificate submitted, he shall –

(a)(i) take samples of the plastic containers for testing at the time of importation or from the place of manufacture, as the case may be; and

(ii) request the National Environment Laboratory, operating under the aegis of the Ministry responsible for the subject of environment, to carry out a test using the Fourier Transform-Infrared Spectroscopy to determine whether the plastic containers contain petroleum-based materials or their derivatives.

(b) clear the goods on the condition that the importer or manufacturer furnishes a security to cover the amount of excise duty and taxes payable thereon.

- (a) Plastic containers not meant for commercialisation, not exceeding 10 units in quantity;
- (b) Goods imported under items E8, E9, E10, E11, E13 and E19 of Part II of the First Schedule to the Customs Tariff Act;
- (c) Goods imported under regulation 9(3) of the Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015;
- (d) Goods imported for further processing and subsequent re-exporting;
- (e) Imported as relief consignment as defined under the Customs Act; and
- (f) The island of Rodrigues.

Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
				%
	- Boxes, cases, crates and similar articles:			
	--- Of non-biodegradable plastics:			
3923.10.11	---- Boxes and food containers	kg	Specific Duty per Unit	Rs 2 per unit
3923.10.12	---- Bowls	kg	"	Rs 2 per unit
3923.10.13	---- Cups	kg	"	Rs 2 per unit
3923.10.14	---- Plates and trays	kg	"	Rs 2 per unit
3923.10.19	---- Other	kg	"	Rs 0 per unit
	--- Other:			
3923.10.91	---- Boxes and food containers	kg	Specific Duty per Unit	Rs 0 per unit
3923.10.92	---- Bowls	kg	"	Rs 0 per unit
3923.10.93	---- Cups	kg	"	Rs 0 per unit
3923.10.94	---- Plates and trays	kg	"	Rs 0 per unit



Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
				%
3923.10.99	---- Other	kg	"	<del>Rs</del> 0 per unit
	- Tableware and kitchenware:			
	--- Of non-biodegradable plastics:			
3924.10.11	---- Bowls	kg	Specific Duty per Unit	<del>Rs</del> 2 per unit
3924.10.12	---- Cups	kg	"	<del>Rs</del> 2 per unit
3924.10.13	---- Plates and trays	kg	"	<del>Rs</del> 2 per unit
3924.10.19	---- Other	kg	"	<del>Rs</del> 0 per unit
	--- Other:			
3924.10.91	---- Bowls	kg	"	<del>Rs</del> 0 per unit
3924.10.92	---- Cups	kg	"	<del>Rs</del> 0 per unit
3924.10.93	---- Plates and trays	kg	"	<del>Rs</del> 0 per unit
3924.10.99	---- Other	kg	"	<del>Rs</del> 0 per unit
	--- Other:			
3924.90.91	---- Boxes and food containers of non-biodegradable plastics	kg	Specific Duty per Unit	<del>Rs</del> 2 per unit
3924.90.99	---- Other	kg	"	<del>Rs</del> 0 per unit

## Import of Plastic Containers for Commercial Purpose

Duty Payable except in the following case:

90.	<p>(i) Any importer or manufacturer of non-biodegradable plastic containers, plates, bowls, cups and trays registered with the Customs Department of the Mauritius Revenue Authority;</p> <p>(ii) Any manufacturer registered with the Customs Department of the Mauritius Revenue Authority using non-biodegradable plastic containers, plates, bowls, cups and trays for the packing of his manufactured products</p>	<p>Non-biodegradable plastic containers, plates, bowls, cups and trays to be used for the packing of products, including fruits, vegetables and meat, other than cooked or ready to be consumed food products meant for immediate consumption</p>	0%
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New exemption under Item 90 of Part 1A of the First Schedule of the Excise Act applicable

All importers and manufacturers should obtain a licence as Manufacturer or Importer of Plastic Containers

**Forms:**

1. Register at customs as economic operator
2. Register as excise operator
3. Application of Part I Licence

## Documents + copies

Manufacturer	Importer
Certificate of Incorporation	Certificate of Incorporation
Business Registration Card	Business Registration Card
VAT Certificate (if applicable)	VAT Certificate (if applicable)
ID of Representative	ID of Representative
Site Plan (Building)	Invoice (if applicable)
Layout Plan ( Where operation will take place) – manufacturer	Bill of Lading (if applicable)
Location Plan ( How to reach premise)	
Trade Licence	
Fire Certificate	

- Site visit effected by officers of the Excise Section
- Officer will make a report as to whether the premise is suitable for the purpose applied for
- Signing of documents (Securities) and payment of prescribed fee, if in order
- Licence issued
- All licences end on 31st December of the year
- Licence is renewed up to the 14th January of the next year failing which a surcharge of 50% applies
- If a licence is not renewed after 2 months, it becomes invalid and a fresh application must be submitted

## Consolidated Bill of Entry

- Carry out production during one month
- Payment of duty to be effected not later than 5 working day of the following month
- Monthly returns to be submitted, including delivery under exemption X90.



*Thank you*

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