

*Government Notice No. 73 of 2019***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 2019.
2. In these regulations –
“Act” means the Excise Act.
3. The First Schedule to the Act is amended –
 - (a) in Part I, by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in the Schedule to these regulations;
 - (b) in Part IA, by deleting item 90 and its corresponding entries and replacing it by the following item and its corresponding entries –

90.	<p>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>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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4. The Second Schedule to the Act is amended, in Part I, in item “Importer or manufacturer of non-biodegradable plastic containers,

plates, bowls, cups and trays”, by deleting the word “non-biodegradable” wherever it appears.

5. These regulations shall come into operation on 2 May 2019.

Made by the Minister on 12 April 2019.

SCHEDULE
[Regulation 3(a)]

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:			
3923.10.19	---- Other	kg	Specific duty per unit	0
	--- Other:			
3923.10.91	---- Boxes and food containers	kg	Specific duty per unit	0

Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical unit	Taxable base	Rate of excise duty
				%
3923.10.92	---- Bowls	kg	Specific duty per unit	0
3923.10.93	---- Cups	kg	Specific duty per unit	0
3923.10.94	---- Plates and trays	kg	Specific duty per unit	0
3923.10.99	---- Other	kg	Specific duty per unit	0
	- Tableware and kitchenware:			
	--- Of non-biodegradable plastics:			
3924.10.19	---- Other	kg	Specific duty per unit	0
	--- Other:			
3924.10.91	---- Bowls	kg	Specific duty per unit	0

Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical unit	Taxable base	Rate of excise duty
				%
3924.10.92	---- Cups	kg	Specific duty per unit	0
3924.10.93	---- Plates and trays	kg	Specific duty per unit	0
3924.10.99	---- Other	kg	Specific duty per unit	0
	--- Other:			
3924.90.99	---- Other	kg	Specific duty per unit	0