

AMENDMENTS MADE TO THE CUSTOMS TARIFF ACT AND EXCISE ACT

A. CUSTOMS TARIFF ACT

The First Schedule to the Customs Tariff Act is amended, in Part IIA –

- (a) by deleting the following words –

CONCESSIONS

and replacing them by the following words –

CONCESSIONS

Sub-Part A

- (b) by adding the following new Sub-part –

Sub-Part B

Item No.	Bodies, organisations or persons	Description of goods and conditions	Amount of concession
B1	Any person	A bus in a bonded warehouse before 5 June 2020, provided the bus is cleared before 30 June 2021.	30% of the customs duty payable on the bus or Rs 125,000, whichever is lesser.

B. EXCISE ACT

The First Schedule to the Excise Act, is amended, in Part IA –

- (a) by deleting the following words –

PART IA – CONCESSIONS ON EXCISABLE GOODS IMPORTED INTO OR MANUFACTURED IN MAURITIUS

and replacing them by the following words –

PART IA – CONCESSIONS ON EXCISABLE GOODS IMPORTED INTO OR MANUFACTURED IN MAURITIUS

Sub-Part A

(b) by adding the following new Sub-part –

Sub-Part B

ITEM No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	AMOUNT OF CONCESSION
1.	Any person	<p>A motor car with an engine capacity not exceeding 1,000 c.c., in a bonded warehouse before 5 June 2020, provided the motor car is cleared before 30 June 2021.</p> <p>This concession shall not apply to a motor car in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	40% of the excise duty payable on the motor car or Rs 100,000, whichever is lesser.
2.	Any person	<p>(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>in a bonded warehouse before 5 June 2020, provided the vehicle is cleared before 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.