

INTRODUCTION OF EXCISE DUTY ON NON-BIODEGRADABLE PLASTIC CONTAINERS

An excise duty of Rs. 2 per unit is being introduced on non-biodegradable disposable plastic containers, namely take-aways, plates, bowls, cups and trays, whether imported or manufactured locally, as mentioned at paragraph A.3.(c) of the Annex to the Budget Speech 2018-2019,

This measure shall come into operation on **2nd May 2019**.

To implement this measure, amendments have been brought to the Excise Act and Excise Regulations 1994 as follows:

A. The Excise Act has been amended to cater for:

1. Excise licence for importers and manufacturers of plastic containers, bowls, cups, plates and trays;
2. New HS codes for biodegradable and non-biodegradable plastic containers, plates, bowls, cups and trays; and
3. Exemption of excise duty on **non-biodegradable** plastic containers, bowls, cups, plates and trays used for the packing of manufactured products.

B. The Excise Regulations 1994 have been amended to cater for the requirements that need to be complied with by importers and manufacturers of **bio-degradable and non-biodegradable** plastic containers, bowls, cups, plates and trays.

The rate of excise duty on **non-biodegradable** plastic containers, bowls, cups, plates and trays, whether imported or locally manufactured, is **Rs. 2 per unit**.

All importers and manufacturers of **bio-degradable and non-biodegradable** plastic containers, plates, bowls, cups and trays are required to

1. be registered at the Registration Unit, MRA Customs, Custom House, Mer Rouge, Port Louis. Importer/exporter or Manufacturer of Excisable Products may download the registration form MRA/CUS/TFCC/REG/EO from the MRA website at www.mra.mu;
2. make an application for a license of "Importer or manufacturer of plastic containers, plates, bowls, cups and trays" under Part I of the Second Schedule to the Excise Act; and
3. be registered at the Exemption Unit, MRA Customs, Custom House, Mer Rouge, Port Louis in case they intend to apply for excise duty exemption on **non-biodegradable** plastic containers, bowls, cups, plates and trays.

Any manufacturer using non-biodegradable plastic containers, bowls, cups, plates and trays for the packing of manufactured products are required to -

1. be registered at the Registration Unit, MRA Customs, Custom House, Mer Rouge, Port Louis. Importer/exporter or Manufacturer of Excisable Products may download the registration form MRA/CUS/TFCC/REG/EO from the MRA website at www.mra.mu; and
2. be registered at the Exemption Unit, MRA Customs, Custom House, Mer Rouge, Port Louis in order to benefit from excise duty exemption on non-biodegradable plastic containers, bowls, cups, plates and trays.

Licensed manufacturers and registered importers of **biodegradable and non-biodegradable** plastic containers, bowls, cups, plates and trays need to submit bill of entry with specified documents (if any) and a certificate issued by the manufacturer of the plastic containers, plates, bowls, cups and trays.

The certificate from the manufacturer shall:

- (i) set out the materials used to manufacture the plastic containers, plates, bowls, cups and trays; and
- (ii) specify whether the plastic containers, plates, bowls, cups and trays are manufactured from petroleum based material or their derivatives.

For any additional information, you may contact the Excise Section on 202 0500 (Ext. 1030).

