

CLAIM FOR NEGATIVE EXCISE DUTY ON ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLES

(1) ECONOMIC OPERATORS ARE HEREBY INFORMED THAT FURTHER TO OUR NOTICES DATED 10 OCTOBER 2022 and 23 JUNE 2023, -

- (A) AN **INDIVIDUAL** OR A **NON-INDIVIDUAL** WHO HAS MADE **AN APPLICATION ON OR AFTER 01 DECEMBER 2023**, FOR CLAIM UNDER SECTION 52C OF THE EXCISE ACT SHALL BE ELIGIBLE TO A REFUND OF NEGATIVE EXCISE DUTY AT **A FLAT RATE OF RS. 200,000**.

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 01 DECEMBER 2023.

IT IS TO BE NOTED THAT THIS SCHEME IS APPLICABLE UP TO 30 JUNE 2024.

- (B) (I) THE H.S. CODES OF ELECTRIC MOTOR CAR AND ELECTRIC GOODS VEHICLES PURCHASED **BY AN INDIVIDUAL** ARE LISTED BELOW -

1. ELECTRIC MOTOR CAR OF H.S. CODE:

8703.80.11, 8703.80.12, 8703.80.91 OR 8703.80.92

2. ELECTRIC GOODS VEHICLES OF H.S. CODE:

8704.60.11, 8704.60.12, 8704.60.13, 8704.60.14, 8704.60.15,
8704.60.16, 8704.60.17, 8704.60.18, 8704.60.21, 8704.60.22,
8704.60.23, 8704.60.24, 8704.60.31, 8704.60.32, 8704.60.33,
8704.60.34, 8704.60.35, 8704.60.41, 8704.60.42, 8704.60.43,
8704.60.44, 8704.60.45, 8704.60.51, 8704.60.52, 8704.60.61 OR
8704.60.62

- (II) THE H.S. CODES OF ELECTRIC MOTOR CARS AND ELECTRIC GOODS VEHICLES PURCHASED BY **A NON-INDIVIDUAL** ARE LISTED BELOW -

1. ELECTRIC MOTOR CAR (*WITH A POWER RATING NOT EXCEEDING 180 KW*) OF H.S. CODE:

8703.80.11, 8703.80.91

2. ELECTRIC GOODS VEHICLES (*WITH A POWER RATING NOT EXCEEDING 180 KW*) OF H.S. CODE:

8704.60.11, 8704.60.13, 8704.60.15, 8704.60.17, 8704.60.21,
8704.60.22, 8704.60.23, 8704.60.24, 8704.60.31, 8704.60.33,
8704.60.35, 8704.60.41, 8704.60.43, 8704.60.45, 8704.60.51,
8704.60.52, 8704.60.61 OR 8704.60.62

(2) REQUIREMENTS TO BE FULFILLED BY THE APPLICANT OF THE CLAIM

A **PERSON** ENTITLED TO MAKE A CLAIM FOR REFUND UNDER THIS MEASURE SHALL MAKE AN APPLICATION IN THE APPROVED FORM **MRA/CUS/ASS/MVC/Form 3**, WHICH CAN BE DOWNLOADED FROM THE MRA WEBSITE ON THE FOLLOWING LINK:
<https://www.mra.mu/index.php/downloadable-forms/customs-forms> –

(A) THE APPLICATION UNDER ABOVE PARAGRAPH SHALL BE SUBMITTED TO MRA CUSTOMS **NOT LATER THAN 30 DAYS FROM THE DATE OF PURCHASE** OF THE ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLE.

KINDLY NOTE THAT AN APPLICATION UNDER THIS MEASURE SHALL BE MADE FOR **EACH** ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLE

(B) DOCUMENTS TO BE SUBMITTED TOGETHER WITH HIS APPLICATION UNDER PARAGRAPH (A), -

- (I) A. COPY OF NATIONAL IDENTITY CARD (NIC) / PASSPORT; OR
B. IN CASE OF AN APPLICATION BY A PERSON (OTHER THAN AN INDIVIDUAL), COPY OF NATIONAL IDENTITY CARD (NIC) / PASSPORT OF ITS REPRESENTATIVE.
- (II) BANK STATEMENT SHOWING ACCOUNT NUMBER AND NAME OF APPLICANT;
- (III) COPY OF SALE CONTRACT FOR PURCHASE OF ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLE DULY REGISTERED WITH THE REGISTRAR-GENERAL'S DEPARTMENT;
- (IV) COPY OF BILL OF ENTRY (IF ANY); AND
- (V) ANY OTHER DOCUMENT THAT MAY BE REQUIRED.

KINDLY NOTE THAT IN RELATION TO PARAGRAPH (2)(A) THE APPLICANT MUST SUBMIT THE DULY FILLED FORM, TOGETHER WITH ALL DOCUMENTS ON THE FOLLOWING E-MAIL ADDRESS: MVC.Customs@mra.mu

ANY APPLICATION UNDER PARAGRAPH 2(A) WILL BE CONSIDERED NULL AND VOID IN CASE THE APPLICANT FAILS TO SUBMIT THE REQUIRED DOCUMENTS WITHIN 15 DAYS FROM THE DATE OF THE APPLICATION.

(B) DECLARANTS ARE HEREBY INFORMED THAT FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, -

- (I) IT SHALL BE **MANDATORY** TO INSERT THE NAME OF THE PURCHASER OF AN ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLES, IN BOX 8

(“CONSIGNEE”) OF THE BILL OF ENTRY VALIDATED AND CLEARED FOR ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLES; AND

- (II) **ONLY ONE** ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLE SHOULD BE MADE PER ITEM ON THE SAID BILL OF ENTRY.

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT THE MOTOR VEHICLE UNIT ON 202 0500 EXT. 7070 OR 7073.