

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

(A) (1) ECONOMIC OPERATORS ARE HEREBY INFORMED THAT -

(a) (i) FURTHER TO THE GAZETTING OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2022 (**ACT NO. 15 OF 2022**), NEW SECTION 52C HAS BEEN INTRODUCED IN THE EXCISE ACT WHICH PROVIDES FOR THE FOLLOWING MEASURE:

**AN INDIVIDUAL WHO HAS, DURING THE PERIOD STARTING ON 1<sup>ST</sup> JULY 2022 AND ENDING ON 30<sup>TH</sup> JUNE 2023, PURCHASED AN IMPORTED ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLES FOR HOME CONSUMPTION, MAY MAKE A CLAIM TO THE DIRECTOR-GENERAL FOR AN AMOUNT TO BE PAID TO HIM IN THE SUM OF 10 PER CENT OF THE VALUE AT IMPORTATION OR 200, 000 RUPEES, WHICHEVER IS THE LESSER.**

(ii) ELECTRIC MOTOR CAR AND ELECTRIC GOODS VEHICLES OF H.S CODES, AS PER THE SEVENTH SCHEDULE TO THE EXCISE ACT, FALLING UNDER THE MEASURE AT PARAGRAPH (a)(i) 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

(b) (i) A PERSON (NON-INDIVIDUAL) WHO HAS, DURING THE PERIOD STARTING ON **1<sup>ST</sup> JULY 2022 AND ENDING ON 30<sup>TH</sup> JUNE 2023**, PURCHASED AN IMPORTED ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLES **OF UP TO 180 KILOWATT** FOR HOME CONSUMPTION, MAY ALSO MAKE A CLAIM TO THE DIRECTOR-GENERAL FOR AN AMOUNT TO BE PAID TO HIM IN THE SUM OF 10 PER CENT OF THE VALUE AT IMPORTATION OR 200, 000 RUPEES, WHICHEVER IS THE LESSER.

(ii) ELECTRIC MOTOR CAR AND ELECTRIC GOODS VEHICLES OF H.S CODES, FALLING UNDER THE MEASURE AT PARAGRAPH (b)(i) 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.

HOWEVER, IN CASE A PERSON (NON-INDIVIDUAL) WHO HAS PURCHASED AN ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLE **OF UP TO 180 KILOWATT** DURING THE PERIOD STARTING ON 1 JULY 2022 TO 10 OCTOBER 2022, THE APPLICATION SHALL BE MADE **NOT LATER THAN 30 DAYS AFTER THE DATE OF ISSUE OF THIS NOTICE.**

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.

**CONSEQUENTLY, THIS NOTICE SHALL PREVAIL OVER THE NOTICE ISSUED ON THE ABOVE SUBJECT MATTER ON 04 AUGUST 2022.**

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