



CUSTOMS DEPARTMENT NOTICE TO STAKEHOLDERS

Excise duty on household electrical appliances based on energy consumption

A **New Excise duty** shall be introduced on imported household electrical appliances as from 01 September 2013.

This New Excise duty shall apply to the following household electrical appliances:

- (i) Refrigerators
- (ii) Dish washing machines
- (iii) Ovens

and the rate of Excise duty to be levied on these electrical appliances shall be as per Part IV of the First Schedule to the Excise Act.

All importers of these electrical appliances shall be required to submit a certificate of conformity at the time of delivery of documents with an entry.

The certificate of conformity shall be issued by:

- (a) the manufacturer of the electrical appliance; or
- (b) an accredited institution listed in the Thirteenth Schedule of the GN 193 of 2013.

In case any certificate not emanating from an accredited institution or a document purporting to specify the energy consumption is not a certificate of conformity, the importer shall refer the certificate or document to the Mauritius Standards Bureau (MSB) for verification and recommendation.

The importer shall submit the verified and recommended certificate or document by MSB prior to the clearance of the goods.

These electrical appliances shipped on or before 31 August 2013 or imported under items E1, E2, E6, E9, E10 and E13 of Part II of the First Schedule to the Customs Tariff Act shall not be subject to the levy on energy consumption.

For any further information, please contact Mr. A.O. Mohamed, Team Leader, MRA Customs on telephone no. 202 0500, Extn. 1004 or visit the MRA website <http://www.mra.mu>.

30 August 2013

MRA, CUSTOMS DEPARTMENT