

## **Excise duty (Levy) on household electrical appliances based on energy consumption**

1. As mentioned at paragraph 405 of the Budget Speech 2016, paragraph A.4 (d) of Part A of the Annex to the Budget Speech 2016 and Section 18 (f)(ii) of The Finance (Miscellaneous Provisions) Act 2016 , as from 01 February 2017, Excise duty (Levy) on energy consumption is being extended on the under mentioned imported household electrical appliances:
  - (i) Washing machines
  - (ii) Mercury vapour lamps
  - (iii) Sodium high pressure lamps
  - (iv) Metal halide lamps
2. It is to be noted that the threshold for the application of the Excise duty (Levy) has been amended for those appliances which already attracted Excise duty (Levy) on energy consumption.
3. The rate of Excise duty on energy consumption to be levied on the electrical appliances shall be as per Part IV of the First Schedule to the Excise Act.
4. 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 Excise Regulations 1994.

5. 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.

6. Where an electrical appliance imported for personal use is not accompanied by a document mentioned at paragraph (4), the importer shall, prior to the clearance of the electrical appliance from Customs, request the MSB to conduct an examination or test the appliance and report thereon.
7. In case the electrical appliances cannot be examined or tested by the Mauritius Standards Bureau, the electrical appliance shall be cleared by Customs under the appropriate Heading and in the sub-heading attracting the highest rate of excise duty.

Above mentioned electrical appliances 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.

Regulations for amendments to Part I of the First Schedule to the Customs Tariff Act is in the process of gazetting.

You will be informed in due course to liaise with MNS for the update of your front end system.

For any further information, please contact Mr. J. Cangy, Technical Officer, MRA Customs on telephone no. 202 0500, Extn. 2032 or visit the MRA website <http://www.mra.mu>.

**MRA CUSTOMS**

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