

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

(A) ECONOMIC OPERATORS ARE INFORMED THAT -

- (1) AS FROM **1 JULY 2022**, ANY **INDIVIDUAL** WHO HAS PURCHASED AND CLEARED AN IMPORTED ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLES FOR HOME CONSUMPTION, **DURING THE PERIOD STARTING ON 1ST JULY 2022 AND ENDING ON 30TH JUNE 2023**, 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.

H.S CODES OF ELECTRIC MOTOR CARS AND ELECTRIC GOODS VEHICLES, FALLING UNDER THIS MEASURE, IS AS PER **ANNEX I**.

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

AN **INDIVIDUAL** 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 –
- (I) AT THE TIME OF SUBMISSION OF THE BILL OF ENTRY FOR THE ELECTRIC MOTOR CAR OR ELECTRIC GOODS VEHICLE; OR
 - (II) OTHERWISE NOT LATER THAN 30 DAYS FROM THE DATE OF CLEARANCE 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) COPY OF NATIONAL IDENTITY CARD / PASSPORT;
- (II) BANK STATEMENT SHOWING ACCOUNT NUMBER AND NAME OF APPLICANT;
- (III) SALE CONTRACT FOR PURCHASE OF THE ELECTRIC MOTOR CAR OR THE ELECTRIC GOODS VEHICLE, AS THE CASE MAY BE;
- (IV) COPY OF BILL OF ENTRY (IF ANY); AND
- (V) ANY OTHER DOCUMENT, PARTICULARS OR INFORMATION THAT MAY BE REQUIRED FOR THE PROCESSING OF HIS APPLICATION.

KINDLY NOTE THAT IN RELATION TO PARAGRAPH (2)(A)(II) 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 (INDIVIDUAL) 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.