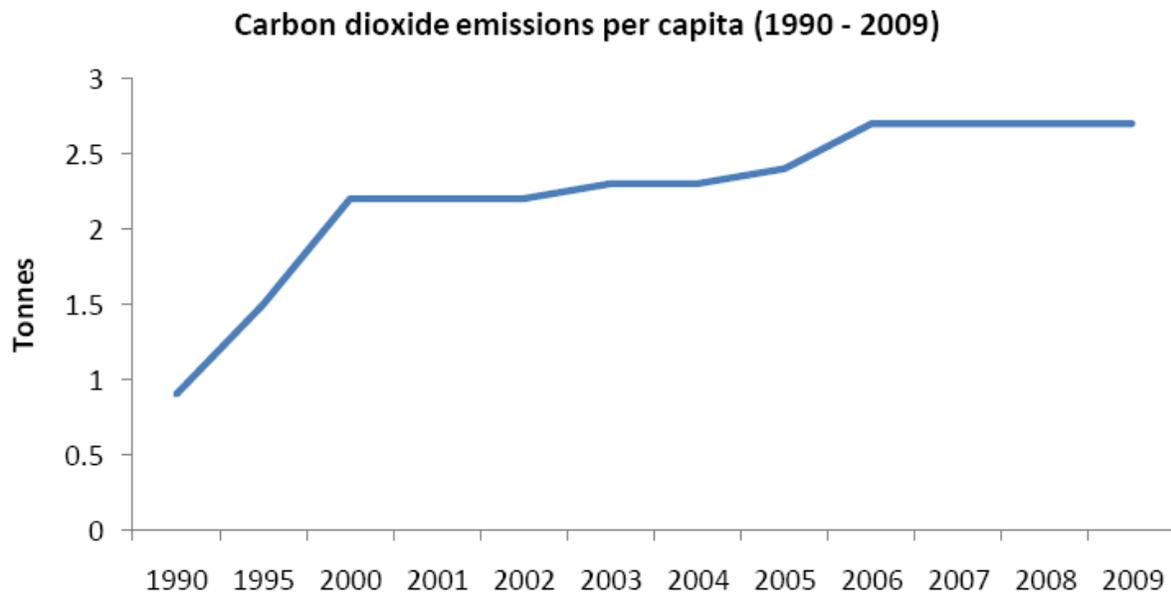


## Mauritius

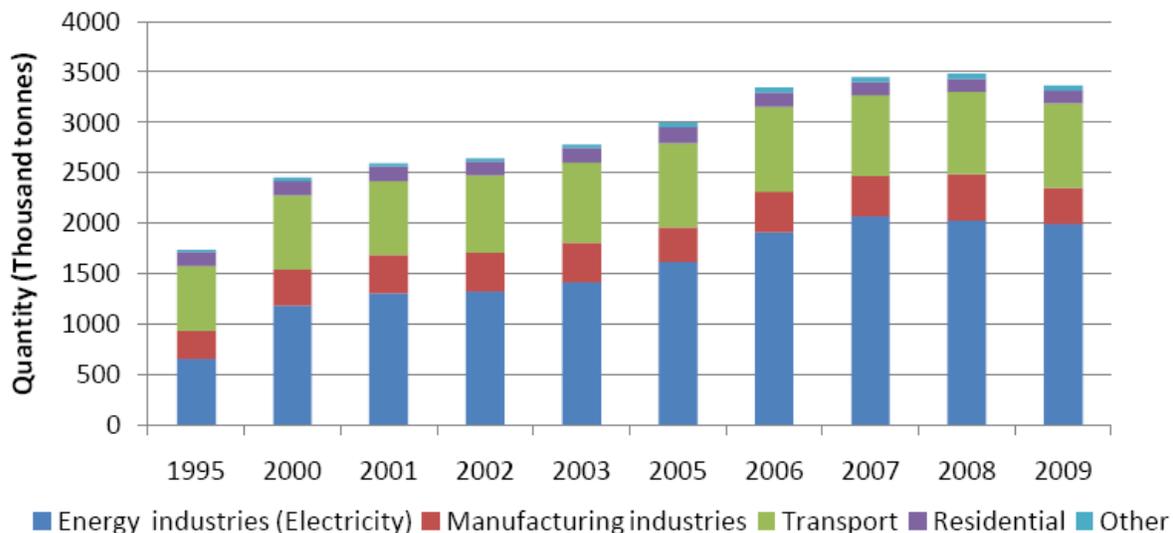
### I.1 Background

Mauritius depends on imported fuel for close to 83% of its energy needs. The CO<sub>2</sub> emissions associated with the burning of fossil fuels are on the rise, with per capita emissions rising steadily due to growing electricity and transportation demand. The combination of electricity use and transportation accounts for more than 85.1% of total CO<sub>2</sub> emissions (2006).



Source: Mauritius Environment Outlook Report

**Carbon dioxide emissions from fossil fuel by sector (2000 - 2009)**



Source: Mauritius Environment Outlook Report

## 1.2 Light-Duty Vehicle Fleet

Mauritius has experienced rapid motorization (including passenger cars and 2-and-3-wheelers) and a growing demand for public transport. Over 45% of the population lives in or around Port Louis, and government plans are underway for a bus rapid transit system for the capital, known as the [Mauritius Bus Modernisation Programme](#) to help ease congestion. The government has recently overhauled its taxation of vehicle imports, tying levies and rebates to CO<sub>2</sub> emissions (see taxation 3.2 [below](#)).

## 1.3 Status of LDV fleet fuel consumption/CO<sub>2</sub> emissions

On a per capita basis, energy-related CO<sub>2</sub> emissions have risen sharply over the past three decades (3.6 tons in 2008 from 0.9 tons in 1980). While emissions were still low in comparison with, e.g., South Africa, CO<sub>2</sub> emissions in Mauritius were 3.4 million metric tonnes in 2009, with 25% from transportation.

## **2.0 Regulatory Policies**

### 2.1 National Standard

Mauritius does not have an auto fuel economy standard in place.

### 2.2 Test cycle type

The measurement of CO<sub>2</sub> emissions from vehicles is required to be certified to have been done in compliance with [Regulation No. 101 of the Economic Commission for Europe of the United Nations \(UN/ECE\)](#) on the measurement of the emission of CO<sub>2</sub> and fuel consumption. As part of the certification process, the CO<sub>2</sub> and fuel efficiency performance of all passenger vehicles (diesel, petrol, hybrid or full electric) in Europe are assessed according to UN ECE 101. Specified within this standard is a driving cycle which comprises 4 urban start-stop type cycles

with one extra-urban cycle intended to represent typical driving patterns for passenger vehicles. This combined cycle is also referred to as the [New European Drive Cycle \(NEDC\)](#).

### 2.3 Import restrictions

#### New Vehicles

There is excise duty based on CO2 emission for vehicles, in effect since 13 July 2011. The country's "CO2 Bill" is downloadable [here](#).

#### Second Hand

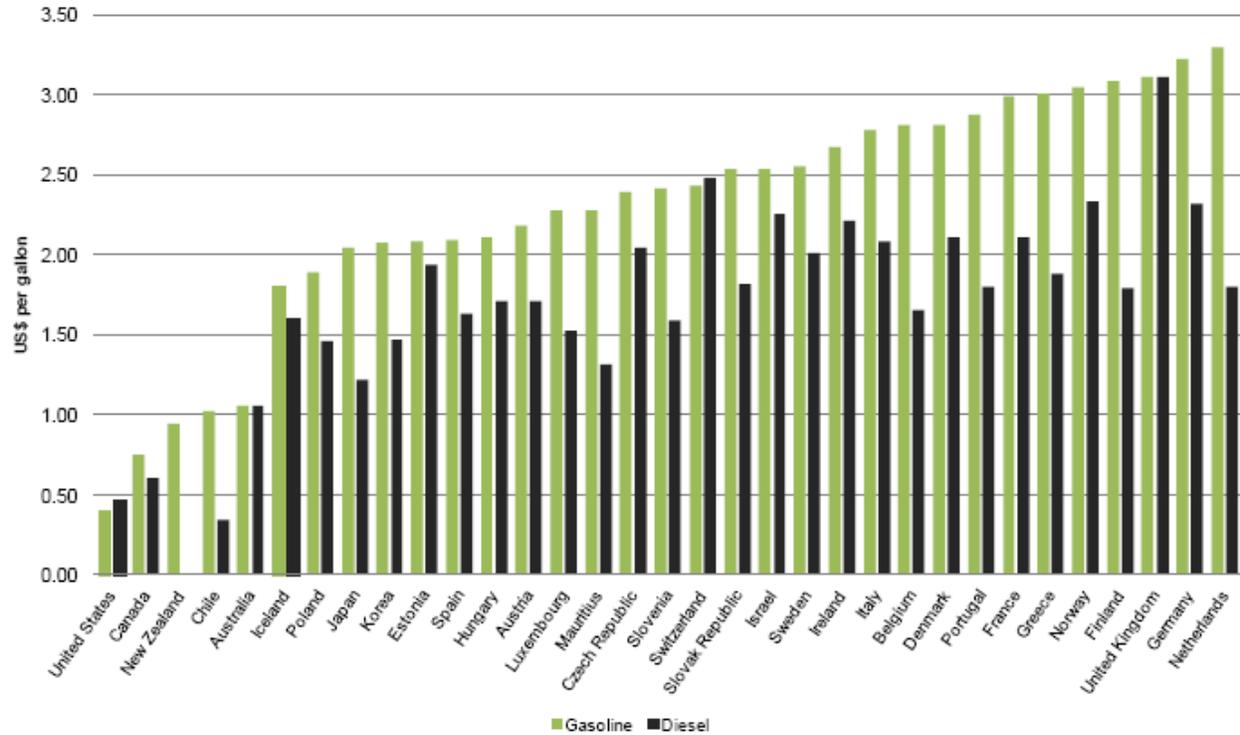
See above.

### 2.4 Technology mandates/targets

## 3.0 Fiscal Measures and Economic Instruments

### 3.1 Fuel Taxes

The current excise tax on petrol was increased by 10% in 2011 budget, now at 10.8 rupees (Rs) per liter. However, a variety of other levies (e.g., for contributions to road development and cross subsidies for rice, flour, and LPG) increase the effective tax to Rs 17.8 per liter. Similar levies imply that the effective tax on diesel is Rs 10.25 per liter, even though the excise tax is only Rs 3.3 per liter. These tax levels are broadly in the middle of those for selected OECD countries, but they are much higher than those in the United States and Canada.



### Excise Taxes on Motor Fuels, Selected Countries, 2010

Source: OECD, IMF

### 3.2 Fee-bate

There is a new excise duty/rebate system for Mauritius, based on CO<sub>2</sub> emission for vehicles and in effect since 13 July 2011. The country's "CO<sub>2</sub> Bill" is downloadable [here](#). The levy/rebate complements existing fees for cars, and is calculated with the following formula:

$A = R \times (C - T)$  where A is the amount of the CO<sub>2</sub> levy or CO<sub>2</sub> rebate; R is the appropriate rate of the CO<sub>2</sub> levy, or the appropriate CO<sub>2</sub> rebate per gram per kilometre (km) depending on the categorization of the vehicle according to the law; C is the CO<sub>2</sub> gram per km of the motor car, rounded to the nearest whole number; T is the CO<sub>2</sub> threshold of 158 grams per km.

### 3.3 Buy-back

None.

### 3.4 Other tax instruments

See information on new CO<sub>2</sub> taxation in section 3.2 [above](#).

### 3.5 Registration fees

Mauritius imposes three taxes on vehicle ownership, all related to engine size, as measured by cylinder capacity in cubic centimeters (cc). There is a one-off excise duty on the car price of 55 percent if the engine capacity is less than 1,600 cc or 100 percent if the engine capacity is greater than 1,600 cc. Mauritius has also now put in place a "CO<sub>2</sub> tax" to amend the current vehicle Excise Act to provide, in addition to the excise duty chargeable on motor cars, for a CO<sub>2</sub> levy on motor cars or for the granting of a CO<sub>2</sub> rebate from the excise duty payable on motor cars (see details in section 3.2 above).

There is also a one-off registration fee for imported vehicles of between Rs 12,500 and Rs 150,000 (US\$416–5,000) depending on engine size. Registration fees are paid again (at lower rates, depending on vintage) if vehicles are subsequently sold. And there is an annual road tax of between Rs 3,500 and Rs 13,000, again depending on engine size.

### 3.6 R&D

N/A

## **4.0 Traffic Control Measures**

### 4.1 Priority lanes

None.

### 4.2 Parking

None.

### 4.3 Road pricing

The Ministry of Public Infrastructure and Land Transport has considered a number of road pricing, parking and congestion charging proposals.

## **5.0 Information**

### 5.1 Labeling

None.

### 5.2 Public info

N/A

### 5.3 Industry reporting

The new 2011 Excise Act (see 3.2 above) requires every vehicle importer to provide a CO<sub>2</sub> emission certificate issued by the manufacturer of the motor car; in the case of a second-hand motor car, an inspection certificate specified in the Sixth Schedule to the Consumer Protection (Control of Imports) Regulations 1999 is required.

#### **The text above is a summary and synthesis of the following sources:**

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Mauritius Environment Outlook Report, <http://www.gov.mu/portal/goc/menv/files/MEO/Mauritius%20Environment%20Outlook%20Report.pdf>

Parry, I.W.H. "Reforming the Tax System to Promote Environmental Objectives: An Application to Mauritius." IMF Working Paper WP/11/124, June 2011.

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