

Item No.	Bodies, organisations or persons	Description of goods and conditions	Amount of concession
5.	Employees of the civil service, parastatal and other statutory bodies, local authorities, Rodrigues Regional Assembly and the private secondary schools, who have opted for the salary and conditions of service specified in the PRB Report 2021 as set out hereunder –		
	(a) officers who are in the grades specified in Annex II of Volume 1 of the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty concession;	<p>(a) (i) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or</p> <p>(ii) a motor car (not more than 4 years old) with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>70% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car.</p>
		(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.	85% of the excise duty payable on the motor car or Rs 115,000, whichever is the

		<p>This concession shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	higher.
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	100% of the excise duty payable on the motor car.
	(b) employees as at paragraph (a) who have to travel regularly on sloppy, rocky and uneven roads to get access to sites of work, as may be approved by their supervising officers;	<p>A double cab pickup vehicle (2x4 or 4x4).</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an</p>	100% of the excise duty payable on the motor vehicle.

		accident and is a total loss, he may grant exemption for a replacement car.	
	<p>(c) officers who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) reckon not less than 22 years' service; and</p> <p>(ii) draw a monthly basic salary of Rs 39,350 or more;</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or</p> <p>(b) a motor car (not more than 4 years old) with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>70% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car.</p>
	<p>(d) officers who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) draw a monthly basic salary of Rs 62,700 or draw a monthly basic salary of Rs 49,250 or more in a salary scale the maximum of which is not less than Rs 69,800; and</p> <p>(ii) have not opted for the</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or</p> <p>(b) a motor car (not more than 4 years old) with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be</p>	<p>70% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car</p>

	monthly car allowance in lieu of duty concession;	granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.	
	(e) officers who, by virtue of their posting, are required to perform extensive official travelling on a regular basis and who satisfy the criteria set by the Committee referred to in paragraph 16.2.26 of Volume 1 of the PRB Report 2021.	A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.	Up to Rs 115,000 of the excise duty payable on the motor car.
	(f) advisers/officers on contract who are not eligible for duty exemption on a car but who are required to perform extensive field duties and who satisfy the criteria set by the Committee referred to in paragraph 16.2.36 of Volume 1 of the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty concession.	A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.	Up to Rs 115,000 of the excise duty payable on the motor car
6.	Employees (including those employed on		

	<p>contract) of the civil service, parastatal and other statutory bodies, local authorities, Rodrigues Regional Assembly and the private secondary schools, who have opted for the salary and conditions of service prescribed in the PRB Report 2021 as set out hereunder –</p>		
	<p>(a) officers, other than advisers and officers employed on contract, drawing a monthly basic salary of Rs 97,625 or more but not eligible for a chauffeur/self-driven car and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car.</p>
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,050 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car.</p>

		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,250 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p> <p>The exemptions under paragraphs (a), (b) and (c) shall also be applicable to officers drawing a monthly basic salary –</p> <p>(a) of Rs 40,000 but less than Rs 42,500 prior to 30 June 2008; or</p> <p>(b) in a scale the maximum of which was not less than Rs 39,000 and, following the 2008 PRB Report, were entitled to a monthly salary of Rs 66,000 or more,</p> <p>provided that 5 years have elapsed as from the date of the last purchase of a duty</p>	<p>100% of the excise duty payable on the motor car.</p>
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		<p>exempted car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
	<p>(b) officers drawing a monthly basic salary of Rs 94,500 or drawing a monthly basic salary in a scale the maximum of which is not less than Rs 94,500 and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car.</p>
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car.</p>
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p>	<p>100% of the excise duty payable on the motor car.</p>

		<p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
	<p>(c) officers drawing a monthly basic salary of Rs 54,200 and above in a scale the maximum of which is not less than Rs 77,950 or those drawing a monthly basic salary in the range of Rs 64,400 and up to Rs 91,375 or incumbents in grades specified in Annex I of Volume 1 of the PRB Report 2021, including those appointed in a temporary capacity and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car.</p>
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once</p>	<p>100% of the excise duty payable on the motor car.</p>

		<p>in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	100% of the excise duty payable on the motor car.
	(d) officers who were eligible for full duty exemption on a motor car as per paragraph 15.2.78 of Volume 1 of the Pay Research Bureau Report 2003 and not drawing a monthly basic salary of Rs 64,400 under the salary and conditions of service specified in the PRB Report 2021 and who	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for</p>	100% of the excise duty payable on the motor car.

	have not opted for the monthly car allowance in lieu of duty exemption.	a replacement car. or	
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>or</p>	100% of the excise duty payable on the motor car.
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b) and (c) shall be granted on a personal basis.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on</p>	100% of the excise duty payable on the motor car.

		renewal of a motor car purchased with exemption under paragraph (a).	
	(e) senior advisers/senior officers on contract employed at a level corresponding to a Chief Technical Officer of a large Ministry or Chief Executive of a major public sector institution, or above, and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	100% of the excise duty payable on the motor car.
	(f) advisers and officers employed on contract, drawing a monthly basic salary of Rs 94,500 and up to Rs 110,125 and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	100% of the excise duty payable on the motor car.
	(g) advisers/officers employed on contract drawing a monthly basic salary of Rs 64,400 and up to Rs 91,375 or advisers/officers employed in the capacity of	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p>	100% of the excise duty payable on the motor car.

	professionals listed at Annex I of the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty exemption.	Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.	
	(h) senior lecturers of the Mahatma Gandhi Institute, Mauritius Institute of Education, University of Mauritius, University of Technology, Université des Mascareignes and Open University of Mauritius who reckon at least 14 years' service in their respective cadre though drawing a monthly salary in a scale the maximum of which is less than Rs 94,500 and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100% of the excise duty payable on the motor car
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for</p>	100% of the excise duty payable on the motor car.

		a replacement car. or	
		(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c. This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car. The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).	100% of the excise duty payable on the motor car.
	(i) officers of the medical and dental professions who reckon at least 14 years' service in their respective cadre though drawing a monthly salary in a scale the maximum of which is less than Rs 94,500 and who have not opted for the monthly car allowance in lieu of duty exemption.	(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c. This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car. or	100% of the excise duty payable on the motor car
		(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.	100% of the excise duty payable on the motor car

		<p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	100% of the excise duty payable on the motor car
7.	Government of Mauritius, a parastatal body, a statutory body or a local authority which is covered by the PRB Report 2021.	<p>A car, as determined by the High-Powered Committee, for the official and private use of –</p> <p>(a) judges and officers at this level and above drawing a monthly basic salary of Rs 119,500 or more.</p>	100% of the excise duty payable on the motor car.

		<p>This exemption shall be granted not more than once in every 4 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>(b) officers drawing a monthly basic salary of Rs 119,500 or more (excluding judges and officers at this level and above).</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>(c) accounting/responsible officers drawing a monthly basic salary of Rs 110,125 but less than Rs 119,500.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Where the car is sold to an</p>	<p>100% of the excise duty payable on the motor car.</p> <p>100% of the excise duty payable on the motor car.</p>
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		<p>eligible person, who has opted upon retirement to purchase the car allocated to him for official and private use under the PRB Report 2021, within a period of 4 years from the date of the exemption, no excise duty and value added tax shall be payable on that car.</p> <p>Where the eligible person sells, pledges or disposes of the car within a period of 4 years from the date of the initial exemption, proportionate excise duty and value added tax shall be payable on that car.</p>	
8.	(a) Judges and officers drawing a monthly salary of Rs 119,500 and above and who qualify for a government official car for their official and private use under the PRB Report 2021 but who do not opt to have such facilities.	<p>A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 4 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	100% of the excise duty payable on the motor car.
	(b) Officers drawing a monthly basic salary of Rs 119,500 or more (excluding judges and officers drawing the same salary as judges or a greater salary) and who qualify for a car for their official and private use under the PRB Report 2016 but who do not opt to	<p>A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss,</p>	100% of the excise duty payable on the motor car.

	have such facilities.	he may grant exemption for a replacement car.	
	(c) Accounting/Responsible Officers drawing a monthly basic salary of Rs 110,125 but less than Rs 119,500 and who qualify for a car for their official and private use under the PRB Report 2021 but who do not opt to have such facilities.	A car (up to 4 years old) with an engine capacity not exceeding 1850 c.c. This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.	100% of the excise duty payable on the motor car
9.	Judges and officers (including those employed on contract) drawing the same salary as judges or a greater salary, who qualify for a chauffeur-driven car for their official and private use under the PRB Report 2021 and who are approved by the High-Powered Committee to be eligible to purchase another car for private use over and above their entitlement.	A car (up to 4 years old) not exceeding 2,250 c.c., subject to the approval of the High-Powered Committee. This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may, subject to the approval of the High-Powered Committee, grant exemption for a replacement car.	100% of the excise duty payable on the motor car
10.	Officers (other than those at item 9) who qualify for a chauffeur-driven car for their official and private use under the PRB Report 2021 and who are approved by the High-Powered Committee to be eligible to purchase	A car (up to 4 years old) as determined by the High-Powered Committee. This exemption shall be granted once in every 7 years. Where the Director-	100% of the excise duty payable on the motor car.

	another car for private use over and above their entitlement.	General is satisfied that the motor car is damaged in an accident and is a total loss, he may, subject to the approval of the High-Powered Committee, grant exemption for a replacement car.	
11.	Officers who qualify for a car for their official and private use under the PRB Report 2021, who retire at the age of 55 years and above and who do not purchase the car allocated to them.	A car (up to 4 years old), as determined by the High-Powered Committee, within the prescribed ceiling value.	100% of the excise duty payable on the motor car.
12.	Officers in grades requiring a university degree who are drawing a monthly basic salary in a salary scale the maximum of which is not less than Rs 62,700 under the PRB Report 2021 and subject to the approval of the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR).	<p>(a) (i) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or</p> <p>(ii) a motor car (not more than 4 years old) with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant</p>	<p>70% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car.</p>

		concession for a replacement car.	
		or	
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p>	85% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.
		or	
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	100% of the excise duty payable on the motor car.

13.	<p>Officers who would have drawn a monthly salary of Rs 75,600 and up to Rs 81,000 and those who would have drawn a monthly salary in a scale the maximum of which was not less than Rs 75,600 with effect from 1 January 2013, 1 January 2014 and 1 January 2015 with the PRB Report 2013 and who have not opted for the monthly car allowance in lieu of duty exemption as per recommendations specified in the PRB Report 2021.</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100% of the excise duty payable on the motor car
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100% of the excise duty payable on the motor car
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p>	100% of the excise duty payable on the motor car

		<p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b) and (c) shall be granted on a personal basis.</p> <p>The exemption under paragraph (b) or (c) shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
14.	<p>Officers who would have drawn a monthly salary of Rs 50,100 or more with effect from 1 January 2013, 1 January 2014 and 1 January 2015 with the PRB Report 2013 as per recommendations specified in the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car</p>
		<p>(b) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor</p>	<p>100% of the excise duty payable on the motor car</p>

		car is damaged in an accident and is a total loss, he may grant exemption for a replacement car. or	
		(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c. This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car. The exemption under paragraphs (a), (b) and (c) shall be granted on a personal basis. The exemption under paragraph (b) or (c) shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).	100% of the excise duty payable on the motor car
15.	Officers, though less than 50 years, who have never benefitted from duty exemption on a car but drawing a monthly salary of Rs 48,600 (PRB Report 2013) with effect from 01 January 2015 and those drawing a monthly salary of Rs 36,600 or more in a scale the maximum of which is not less than Rs 54,600	(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or (b) a motor car (not more than 4 years old) with an engine capacity not exceeding 1,200 c.c.	70% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher. Up to Rs 200,000 of the excise duty payable on the motor car.

	(PRB Report 2013) with effect from 01 January 2015 as per recommendations specified in the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>This concession shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p> <p>This exemption shall be granted on a personal basis.</p>	
16.	Contract officers appointed in the capacity of Responsible and Accounting Officer against established post referred to in paragraph 16.2.102(ii) of Volume 1 of the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	100% of the excise duty payable on the motor car
17.	A contract officer appointed in an executive capacity against an established post but not in a Responsible and Accounting position referred to in paragraph 16.2.131(iii) of Volume 1 of the PRB Report 2021 and who has not opted for the monthly car allowance in lieu of duty exemption.	<p>A car (up to 4 years old) with duty exemption benefits as applicable for corresponding grades in the service.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	As applicable for corresponding grades in the service.
18.	Ambassadors returning	(a) A motor car (up to 4	100% of the excise

	<p>to Mauritius after a tour of service in a mission of Mauritius abroad and who are approved by the High-Powered Committee.</p>	<p>years old) purchased in the country of posting; or</p> <p>(b) a motor car (up to 4 years old) removed from a bonded warehouse in Mauritius.</p> <p>This exemption shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>duty payable on the motor car</p> <p>100% of the excise duty payable on the motor car</p>
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