

**ELIGIBILITY CRITERIA AND DOCUMENTS TO BE SUBMITTED TO
BENEFIT FROM EXCISE DUTY EXEMPTION ON DOUBLE SPACE CABIN
VEHICLE AND SINGLE SPACE CABIN VEHICLE**

(a) General

- (1) The applicant should have been engaged in any business mentioned below **for the last 2 years.**
- (2) The following documents should be produced (**ORIGINAL + 1 PHOTOCOPY**)

INDIVIDUAL	COMPANY
(a) Birth certificate (of applicant and spouse)	(a) Business Registration certificate
(b) National Identity Card (of applicant and spouse)	(b) Trade licence and permit
(c) Marriage certificate	(c) Location plan of the business
(d) Business Registration card	
(e) Trade licence and permit	
(f) Location plan of the business or farm	

(b) Specific

	Category of beneficiary	Eligibility criteria	Additional documents to be produced (Original + 1 photocopy)
1.	A small sugar planter	Minimum 5 arpents but a maximum of 100 arpents of land under sugar cane cultivation.	<ul style="list-style-type: none"> - Certificate from the Sugar Insurance Fund Board - Sugar Insurance Fund Board Registration Card - In case of owner of land: Title deeds - In case of lessee of land: Registered lease agreements of land under cultivation valid for a period of 2 years before and 5 years from date of application and title deeds of land leased

2.	A vegetable grower	Minimum 1 arpent of land under vegetable cultivation.	- Certificate from Agricultural Research and Extension Unit (AREU)
3.	A flower grower	Minimum 0.5 arpent of land under flower cultivation.	- Small Planters Welfare Fund Registration Card
4.	A fruit grower	Minimum 1 arpent of land under fruit cultivation.	- In case of owner of land: Title deeds - In case of lessee of land: Registered lease agreements of land under cultivation valid for a period of 2 years before and 5 years from date of application and title deeds of land leased
5	A tobacco grower (a) Flue cured (b) Air cured	Minimum 5 arpents or Minimum 1 arpent of land under tobacco cultivation.	- Certificate from Tobacco Board - In case of owner of land: Title deeds - In case of lessee of land: Registered lease agreements of land valid for a period of 2 years before and 5 years from date of application and title deeds of land leased
6	A cattle farmer (a) Dairy (b) Beef (c) Combination of dairy and beef	Minimum 10 cows or Minimum 20 heads or Minimum 20 heads	- Certificate from Agricultural Research and Extension Unit (AREU)
7.	A pig farmer (a) Fatteners (b) Breeders (c) Combination of fatteners and breeders	Minimum 100 units or Minimum 20 productive sows or Minimum 100 units	
8	A poultry farmer (a) Layers (b) Broilers (c) Combination of layers and broilers	Minimum 2,000 units - Maximum 10,000 units or Minimum 5,000 units - Maximum 25,000 units or Minimum 5,000 units - Maximum 25,000 units	
9	A goat/sheep farmer (a) Goats (b) Sheep (c) Combination of both goat and sheep	Minimum 100 heads or Minimum 100 heads or Minimum 100 heads	

10	A Small and Medium Enterprise engaged in - (a) furniture making or (b) light engineering or (c) manufacture of footwear.	Minimum turnover of Rs 3 million	- Registration Certificate from Small Enterprises and Handicraft Authority - Statement of accounts for the last financial year
11	Tea Grower	Minimum of 2 arpents but a maximum of 15 arpents under tea cultivation	- Cultivation of green leaf licence for the current year - Certification from National Agricultural Products Regulatory Office (NAPRO) - In case of owner of land: Title deeds. - In case of lessee of land: Registered lease agreements of land under cultivation valid for a period of 2 years before and 5 years from date of application and title deeds of land leased.
12	Hydroponic activities	Minimum of 500 m ² under cultivation.	<ul style="list-style-type: none"> • Certification from the Food and Agricultural Research and Extension Institute. • Small Farmers Welfare Fund Registration Certificate. • In case of land owner – Title deed. • In case of lessee of land – Registered Lease Agreements of land under cultivation valid for a period of 2 years before and 5 years from date of application and title deeds of land leased.
13	Sheltered farming.	Minimum of 1000 m ² under cultivation.	

(c) In case of a married couple, if both spouses are engaged in any one of the above activities, only one spouse will be eligible to the duty exemption.

(d) In case the application is made in the name of the heirs of a deceased person, the original and one copy of the affidavit establishing the heirs of the deceased person and of the death certificate should also be submitted.

(e) In case the applicant has benefitted from duty exemption on a pickup vehicle in the past, he should submit the original and one copy of the horse power certificate of the vehicle.