

**EXCISE ACT
FIRST SCHEDULE**

**¹PART IA - CONCESSIONS ON EXCISABLE GOODS IMPORTED INTO OR
MANUFACTURED IN MAURITIUS**

Sub-Part A

“PRB Report 2013” means the Review of Pay and Grading Structures and Conditions of Service in the Public Sector (Civil Service, Parastatal and other Statutory Bodies, Local Authorities, Rodrigues Regional Assembly) and the Private Secondary Schools, issued by the Pay Research Bureau in October 2012, as amended by the Errors, Omissions and Anomalies Committee Report on the PRB Report 2013.

(Amended by GN 194 - 2013 w.e.f. 01.01.13)

“PRB Report 2016” means the Review of Pay and Grading Structures and Conditions of Service in the Public Sector (Civil Service, Parastatal and Other Statutory Bodies, Local Authorities and Rodrigues Regional Assembly) and the Private Secondary Schools, issued by the Pay Research Bureau in March 2016, as amended by the Addendum Report to the PRB Report 2016.

(Added by GN 236 of 2017 w.e.f 01.01.2016)

"2013 EOAC Report" means the Errors, Omissions and Anomalies Committee Report on the PRB Report 2013;

(Amended by GN 65 - 2014 w.e.f. 19.04.14)

Note: All information in red is being implemented as administrative measures pending gazetting of the relevant legislations.

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
1.	Taxi-owner-driver <u>(Amended by GN 230 of 2014)</u> <u>(Amended by GN 26-2007 W.E.F 14.02.07)</u> <u>(Amended by GN 218-2016 W.E.F. 29 October2016)</u>	In the case of a resident of the island of Mauritius, one motor car or, in the case of a resident of the island of Rodrigues, one motor car or one double space cabin vehicle, proved to the satisfaction of the Director General to have been imported by or on behalf of, or to have been purchased from a licensed dealer in motor vehicle by an owner-driver for use as taxi on an undertaking given by the owner-driver that it shall not be sold to any person or otherwise disposed of, without approval of the Director General and of the National Transport Authority. The concession – (a) shall be granted not more than once in every 4 years except where the Director General is satisfied that the motor vehicle is accidented and is a total loss; and (b) may be extended to the heirs of a deceased owner-driver provided that the heirs are holders of a 14 public service vehicle (taxi) licence (Amended by ACT No. 13 -2019, w.e.f. 25 July 2019)	0%
2.	Any Tour Operator or Car hire company registered at the Tourism Authority <u>(Amended by GN 26-2007 W.E.F 14.02.07)</u> <u>(Amended by GN 10-2009 w.e.f. 01.01.09)</u> <u>(Amended by GN 150-2009 w.e.f.</u>		

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	<u>19.11.09)</u> <u>(Deleted by GN 188-2011 w.e.f. 05.11.11)</u>		
3.	<p>Any returning citizen of Mauritius who is coming back to settle in Mauritius.</p> <p><u>(Amended by GN 125-2007 w.e.f. 06.09.07)</u></p> <p><u>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</u></p> <p><u>(Amended Act 26 - 2012 w.e.f. 22.12.12)</u></p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Item 3 was repealed and replaced by GN 236 of 2017 w.e.f 2 December 2017 except for paragraphs 2(b) and 4(b) w.e.f. 22 October 2016)</u></p>	<p>(1) One motor vehicle or motorcycle provided that the returning citizen –</p> <p>(a) makes a written declaration, in a form approved by the Director-General, that –</p> <p>(i) he is a citizen of Mauritius; and</p> <p>(ii)(A) during the 10 years preceding the date of his return to Mauritius, he has stayed or worked in Mauritius for not more than 3 years in the aggregate; or</p> <p>(B) he has been residing outside Mauritius for a period of at least 5 years preceding the date of his return to Mauritius, and –</p> <p>(I) he has been working outside Mauritius for the said period; or</p> <p>(II) he has ceased to work on having</p>	<p>15% on the first Rs 1.5 million of the value of the motor vehicle or motorcycle and the rate specified in Part I of the First Schedule to the Excise Act shall apply on the difference.</p>

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		<p style="text-align: center;">reached retirement age;</p> <p>(b) submits documentary evidence to support his declaration under subparagraph (a).</p> <p>(2) Where a returning citizen has imported a motor vehicle or motorcycle –</p> <p>(a) he shall submit documentary evidence that he has purchased the motor vehicle or motorcycle outside Mauritius prior to the date of his return to Mauritius; and</p> <p>(b) he shall ship the motor vehicle or motorcycle to Mauritius in his name within 180 days of the date of his return to Mauritius or any other period where the Director-General is satisfied that the motor vehicle or motorcycle was not shipped within 180 days of the date of his return due to any just or reasonable cause.</p> <p>(3) Where the imported motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted where the conditions specified in paragraph (1) are satisfied and the spouse settles in Mauritius together with the citizen of Mauritius.</p> <p>(4) Where a returning citizen has not imported a motor vehicle or motorcycle, he may benefit from the concession on a motor vehicle or motorcycle removed from a bonded warehouse in Mauritius,</p>	

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		<p>provided that –</p> <p>(a) he satisfies the conditions specified in paragraph (1); and</p> <p>(b) the motor vehicle or motorcycle is cleared within 180 days of the date of his return or any other period where the Director-General is satisfied that the motor vehicle or motorcycle was not cleared within 180 days of the date of his return due to any just or reasonable cause.</p> <p>(5)(a) Where a returning citizen, who has been temporarily residing and working in Mauritius, decides to remain permanently in Mauritius, he may make an application to the Director-General for concession under this item, provided that the application is received within 3 years from the date of his temporary return.</p> <p>(b) Where a returning citizen makes an application under subparagraph (a), he shall be granted the concession where the conditions specified in paragraph (1) are satisfied, the date of his return to Mauritius for good being deemed to be the date of his application.</p> <p>(6) Where a returning citizen has been granted concession on a motor vehicle or motorcycle under this item, no other concession under this item shall be granted to his spouse or to any of his dependent children.</p> <p>(7) Where a returning citizen has been granted concession on a</p>	

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		<p>motor vehicle or motorcycle, he shall, for a period of 4 years from the date of validation of the import declaration, not absent himself from Mauritius for more than 183 days in aggregate during each year or any other period unless the Director-General is satisfied that his absence is due to any just or reasonable cause.</p> <p>(8) Where the returning citizen dies within a period of 4 years from the date of validation of the import declaration of the motor vehicle or motorcycle, no excise duty and value added tax representing the concession granted shall be payable on the motor vehicle or motorcycle, provided that the motor vehicle or motorcycle is not sold, pledged or disposed of within that period.</p> <p>(9) This concession shall be granted once only. Where the Director-General is satisfied that the motor vehicle or motorcycle is damaged in an accident within 2 years from the date of clearance and is a total loss, he may grant concession for a replacement motor vehicle or motorcycle on only one occasion.</p>	
4	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 revised salary and conditions of service specified in the PRB		

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	Report 2016 as set out hereunder –		
	<p>(a) Officers who are in the grades specified in Annex II of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty concession.</p> <p>(Amended GN 122 - 2009 w.e.f 01.07.09) (Amended by GN 2 - 2013 w.e.f. 01.01.13) (Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</p>	<p>(a) 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 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 concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>
		<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. 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>15% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>
		<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</p>	<p>0%</p>

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		<p>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.</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>	
	<p>(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> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p>A double cab pickup vehicle (2x4 or 4x4).</p> <p>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.</p>	0%
	<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 36,200 or more.</p> <p><u>(Amended by GN 194 - 2013 w.e.f.</u></p>	<p>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 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.</p>	30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.

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	<p><u>01.01.13)</u> <u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></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 56,450 or draw a monthly basic salary of Rs 43,850 or more in a salary scale the maximum of which is not less than Rs 62,950; and</p> <p>(ii) have not opted for the monthly car allowance in lieu of duty concession.</p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u> <u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p>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 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.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>
	<p>(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</p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p><u>(Amended by GN 65 - 2014 w.e.f. 19.04.14)</u></p>	<p>The difference between the excise duty payable on the motor car and Rs 100,000,.</p>

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	18.2.22 of Volume 1 of the PRB Report 2016. <u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u>		
	(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 18.2.33 of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty concession. <u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u>	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.	The difference in excise duty between the duty payable on the motor car and Rs 100,000.
	<u>(g) (Amended by GN 194 - 2013 w.e.f. 01.01.13)</u> <u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u>		
	(h) <u>(Repealed by GN 194 - 2013 w.e.f. 01.01.13)</u>		
	<u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u>		

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	<p><u>(i) Repealed by GN 194 - 2013</u> <u>(Amended by GN 65 - 2014 w.e.f. 19.04.14)</u></p> <p><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></p>		
5	<p>Employees (including those employed on 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 revised salary and conditions of service prescribed in the PRB Report 2016 as set out hereunder –</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>		

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	<p>(A) Officers, other than advisers and officers employed on contract, drawing a monthly basic salary of Rs 89,000 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><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></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. 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>(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. 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 2,250 c.c.</p> <p>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.</p> <p>The exemption under paragraph (b) or exemption under paragraph (c)</p>	<p>0%</p> <p>0%</p> <p>0%</p>

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		<p>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 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 86,000 but less than Rs 89,000 or drawing a monthly basic salary in a scale the maximum of which is not less than Rs 86,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>(Amended by GN 194 - 2013 w.e.f.</u></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. 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>	0%

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	<p><u>01.01.13)</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p style="text-align: center;">Or</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. 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. 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 style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>

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	<p>(c) Officers drawing a monthly basic salary of Rs 48,425 and above in a scale the maximum of which is not less than Rs 70,450 or those drawing a monthly basic salary in the range of Rs 58,075 and up to Rs 83,000 or incumbents in grades specified in Annex 1 of Volume 1 of the PRB Report 2016, including those appointed in a temporary capacity and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></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. 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>(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. 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. 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</p>	<p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>

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		only on renewal of a motor car purchased with exemption under paragraph (a).	
	<p>(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 58,075 under the revised salary and conditions of service specified in the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></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. 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> <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. 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> <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. Where the Director-General is satisfied that the motor car is damaged</p>	<p>0%</p> <p>0%</p> <p>0%</p>

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		<p>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 renewal of a motor car purchased with exemption under paragraph (a).</p>	
	<p>(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> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 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 exemption for a replacement car on only one occasion.</p>	<p>0%</p>
	<p>(f) Advisers and officers employed on contract, drawing a monthly basic salary of Rs 86,000 and up to Rs 101,000 and who have not opted for the monthly car</p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,601 c.c. 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>	<p>0%</p>

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	<p>allowance in lieu of duty exemption.</p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>		
	<p>(g) Advisers and officers employed on contract drawing a monthly basic salary of Rs 58,075 and up to Rs 83,000 or Advisers employed in the capacity of professionals referred to at paragraph 18.2.16 (No. 3) of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c. 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>	<p>0%</p>
	<p><u>(h) (Repealed and replaced by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></p>		

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	<p>(h) Senior Lecturers of the Mahatma Gandhi Institute, the Mauritius Institute of Education, the University of Mauritius, the 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 86,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></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. 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>(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. 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> <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. 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>0%</p> <p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		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>(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 86,000 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></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. 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>(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. 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 style="text-align: center;">0%</p> <p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>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.</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>	
6.	<p>Any person (Amended by GN 1 of 2014 w.e.f. 03.01.2014)</p>	<p>Motor vehicle (other than motor car, station wagon derived from motor car, "Jeep-type" motor vehicle or sports utility vehicle) having the following features -</p> <p>(a) built in a single compartment;</p> <p>(b) of a height of not less than 155 centimetres from ground level ;</p> <p>(c) of a gross vehicle weight not exceeding 3500 kg; and</p> <p>(d) fitted with doors and /or windows along one or both side panels and/or at the rear,</p> <p>when proved to the satisfaction of the Director-General to be used –</p> <p>for the transport of persons and goods on the condition that the number of original seating positions (including the driver's seat) when multiplied by 68 kg is less than 50% of the difference between the gross vehicle weight and the unladen weight of the motor vehicle; or</p>	40 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>for the transport of persons only on the condition that the motor vehicle is fitted or designed to be fitted with seats for the transport of not less than 8 persons including the driver.</p> <p>For the purposes of this item –</p> <p>“gross vehicle weight” means the technically permissible maximum laden weight (in kg) of the motor vehicle as declared by the manufacturer; and</p> <p>“unladen weight” means the nominal weight of the motor vehicle (in kg) including the factory fitted equipment for normal operation of the motor vehicle, as declared by the manufacturer.</p>	
7.	<p>Any manufacturer registered with the Director-General</p> <p>[Added by GN 47/2005, w.e.f. 04.04.05]</p> <p>(Deleted and replaced by GN 1 of 2014 w.e.f. 01.09.2013)</p>	<p>Excisable goods, when proved to the satisfaction of the Director-General to be used as input in the production and processing of goods.</p>	0 per cent
8.	<p>Any person holding a ‘B’ carrier’s licence issued by the National transport Authority</p>	<p>Motor vehicle (other than motor car, “Jeep-type” motor vehicle or station wagon derived from motor car) with no seats behind the driver’s seat but fitted with anchor points when proved to the satisfaction of the Director-General to be used exclusively for the transport of goods.</p>	10 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
9.	Any manufacturer registered at the Customs Department	Gas oils proved to the satisfaction of the Director-General to be for use in stationary engines and boilers and on such terms and conditions as he may approve.	0 per cent
10. (Item 10 has been suspended for the period 16 March 2020 to 31 December 2021)	Any passenger	<p>(A) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 2 litres; or</p> <p>(B) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (a) spirits not exceeding 2 litres; or</p> <p>(b) wine, ale or beer not exceeding 4 litres;</p> <p>when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry</p> <p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts respectively</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
10A. (Applicable for the period 16 March 2020 to 31 December 2021)	Any passenger	<p>(1) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(b) spirits not exceeding one litre; and</p> <p>(c) wine, ale or beer not exceeding 3 litres; or</p> <p>(2) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(b) (i) spirits not exceeding 3 litres; or</p> <p>(ii) wine, ale or beer not exceeding 6 litres;</p> <p>when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry.</p> <p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts, respectively.</p>	0 per cent
11.	Government of Mauritius	A car for use by eligible members of the National Assembly	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		(Amended by GN 26 - 2007 w.e.f 14.02.07)	
12.	<p>Government of Mauritius, a parastatal body, a statutory body or a local authority which is covered by the PRB Report 2016.</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</p> <p>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<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</p> <p>This exemption shall be granted not more than once in every 4 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.</p> <p style="text-align: center;">Or</p> <p>(b) Officers drawing a monthly basic salary of Rs 110,000 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. 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 101,000 but less than Rs 110,000.</p>	<p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>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.</p> <p>Where the car is sold to an eligible person, who has opted upon retirement to purchase the car allocated to him for official and private use under the PRB Report 2016, 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> <p>(Amended by GN 135 of 2018 w.e.f. 01 July 2018.)</p>	
13.	<p>(a) 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 have such facilities.</p> <p><u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of</u></p>	<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. 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>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<u>2017 w.e.f 01.01.16)</u>		
	<p>(b) Officers drawing a monthly basic salary of Rs 110,000 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 have such facilities.</p> <p><u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<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. 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>	0%
	<p>(c) Accounting/Responsible Officers drawing a monthly basic salary of Rs 101,000 but less than Rs 110,000 and who qualify for a car for their official and private use under the PRB Report 2016 but who do not opt to have such facilities</p> <p><u>(Amended by GN 26 - 2007 w.e.f 14.02.07)</u></p> <p><u>(Amended by GN 107 - 2008 w.e.f.</u></p>	<p>A car (up to 4 years old) with an engine capacity not exceeding 1850 c.c.</p> <p>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.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>01.07.08) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u> <u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>		
14.	<p>Officers who qualify for a car for their official and private use under the PRB Report 2016, who retire at the age of 50 and above and who do not purchase the car allocated to them.</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07) (Amended by GN 107 - 2008 w.e.f. 01.07.08) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	A car (up to 4 years old), as determined by the High Powered Committee.	0%
15.	Officers (other than those at item 59) who qualify for a chauffeur-driven car for their	A car (up to 4 years old) as determined by the High Powered Committee.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>official and private use under the PRB Report 2016 and who are approved by the High Powered Committee to be eligible to purchase another car for private use over and above their entitlement.</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p>This exemption shall be 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, subject to the approval of the High Powered Committee, grant exemption for a replacement car on only one occasion.</p>	
16.	<p>A member of the National Assembly</p> <p>(Amended by GN 125-2007 w.e.f. 06.09.07)</p>	<p>A car as determined by the High Powered Committee set up in accordance with the recommendations of the 2003 Report of the PRB once in every 3 years, except where the Director General is satisfied that the motor car is accidented and is a total loss.</p>	0 per cent
17.	<p>Members of the Rodrigues Regional Assembly –</p> <p>(a) Chief Commissioner</p>	<p>A motor car with an engine capacity of not more than 2500 cc or a</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(b) Deputy Chief Commissioner, Commissioner and Chairperson</p> <p>(c) Minority Leader and Deputy Chairperson</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by GN 120 - 2012 w.e.f 14.09.11)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>4x2 or a 4x4 pickup vehicle.</p> <p>A motor car with an engine capacity of not more than 2000 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>A motor car with an engine capacity of not more than 1850 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>The exemption under this item shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car or pickup vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	<p>0%</p> <p>0%</p>
18.	Any non-citizen serving Mauritius under a bilateral or multilateral agreement with the Government of Mauritius	<p>A motor car as provided in the bilateral or multilateral agreement. 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>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
19.	Members of the Public and Disciplined Forces Service Commissions, the Local Government Service Commission, the Independent Commission Against Corruption, the Assessment Review Committee, the Procurement Policy Office and the Central Procurement Board (Amended by GN 27-2008 w.e.f 09.02.08) (Amended by GN 2 - 2013 w.e.f. 01.01.13)	A motor car as provided in the terms and conditions of their appointment. The Director-General may also grant exemption for a replacement car where he is satisfied that the motor car is damaged in an accident and is a total loss.	0%
20.	The Government of Mauritius and any statutory corporation (Amended by GN 26 - 2007 w.e.f 14.02.07) (Amended by Act No. 7 of 2020 w.e.f 07.08.2020)	Goods purchased with funds obtained or goods received under a Bilateral or Multilateral agreement	0 per cent
21.	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
22.	(Deleted by GN 182-2010 w.e.f. 25.09.10)		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
23.	<p>A religious federation</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>Three (3) motor cars of an engine capacity not exceeding 1,450 c.c, once in every 7 years. Where the Director-General is satisfied that any of the 3 motor cars is damaged in an accident and is a total loss, he may grant concession for a replacement car on only one occasion.</p>	15%
24.	<p>A Trade Union federation</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>One motor car of an engine capacity not exceeding 1,450 c.c , 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 concession for a replacement car on only one occasion.</p>	15%
25	<p>A disabled person who is in gainful employment</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>A motor car of an engine capacity not exceeding 1,600 c.c. , of a kind specifically designed for use by a disabled person and certified by a Mechanical Engineer of the Ministry responsible for the subject of public infrastructure.</p> <p>This concession is granted once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an</p>	<p>0%</p> <p>(Amended by GN 135</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	accident and is a total loss, he may grant concession for a replacement car. (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	of 2018 w.e.f. 15 June 2018.)
26.	The Mauritius Wildlife Foundation and the SOS Children Village (Amended by GN 26 - 2007 w.e.f 14.02.07) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>	Motor vehicles as specified in an agreement signed between the non-governmental organisation and the Government of Mauritius. Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.	0%
27.	(Amended by GN 125-2007 w.e.f. 06.09.07) (Amended by GN 107 - 2008 w.e.f. 01.07.08) (Amended by GN 122-2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
28.	A Ministry, a Government department, a	Goods reserved under section 61(6)(a) or 144(2) of the Customs Act.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	local authority, a statutory body, the Rodrigues Regional Assembly, a foreign Government or a charitable institution as defined in the Income Tax Act (Amended by GN 125-2007 w.e.f. 06.09.07) <u>(Repealed by replaced by GN 236 of 2017 w.e.f 02.12.17)</u>		
29	(Amended by GN 125-2007 w.e.f. 06.09.07) (Amended by GN 182-2010 w.e.f. 25.09.10) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
30	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
31	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
32	(Deleted by GN 182-2010 w.e.f. 25.09.10)		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
33	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
34	The President and the Vice-President (Added by GN 228-2007 w.e.f. 01.01.08)	A motor car for their personal use once in every 3 years, except where the Director-General is satisfied that the motorcar is accidented and is a total loss	0 per cent
35	The Central Procurement Board (Added by GN 27-2008 w.e.f. 09.02.08) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>	A car for the official and private use of the Chairman and the Vice-Chairman of the Board, as provided in the terms and conditions of their appointment. 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.	0%
36	(Added by GN 107 - 2008 w.e.f. 01.07.08) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
37.	A small sugar cane planter, a planter engaged in hydroponic activities or sheltered farming, a tea grower, a	(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	vegetable grower, a flower grower, a fruit grower, a tobacco grower, a bee-keeper, a poultry farmer, a pig breeder or a cattle breeder (Added by GN 107 - 2008 w.e.f. 01.07.08) (Amended by GN 222 - 2010 w.e.f. 20.11.10) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> (Amended by Act 10 of 2017 w.e.f. 24.07.2017) (Amended by GN 135 of 2018 w.e.f. 20 October 2018.) (Amended by ACT No. 13 -2019, w.e.f. 25 July 2019)	(b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.	
38.	A fishermen's cooperative society (Added by GN 107 - 2008 w.e.f. 01.07.08) (Amended by GN 222 - 2010 w.e.f. 20.11.10) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>	(i) A double space cabin vehicle or a single space cabin vehicle. (ii) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
39	<p>A small and medium enterprise registered with the Small Enterprise and Handicraft Development Authority with a turnover of at least Rs 3 million, which has been in operation for at least 2 years in furniture making, light engineering or footwear manufacturing</p> <p>(Added by GN 107 - 2008 w.e.f. 01.07.08) (Amended by GN 222 - 2010 w.e.f. 20.11.10) (Amended by GN 2 - 2013 w.e.f. 01.01.13)</p>	<p>(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister.</p> <p>(b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.</p>	0%
40.	<p>The World Hindi Secretariat</p> <p>(Added by GN 107 - 2008 w.e.f. 01.07.08) (Amended by GN 2 - 2013 w.e.f. 01.01.13)</p>	<p>Cars for use by the organisation or for its expatriate staff. 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>	0%
41	<p>Expatriate staff of the World Hindi Secretariat who have not been allocated a car by the Secretariat</p> <p>(Added by GN 271 -2008 w.e.f. 20.12.08)</p>	<p>A car as per their conditions of contract. Where the Director-General is satisfied that the car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>		
42	(Added by GN 271 -2008 w.e.f. 20.12.08) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
43	The Government (Added by GN 271 -2008 w.e.f. 20.12.08)	A car for use by the President and Vice-president	0 per cent
44	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
45	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		0%
46	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		0%
	(Added by GN 122 - 2009 w.e.f. 01.07.09)		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p>		
47.	<p>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 56,450 under the PRB Report 2016 and subject to the approval of the Ministry responsible for the subject of civil service.</p> <p><u>(Added by GN 122 - 2009 w.e.f. 01.07.09)</u> <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Amended by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f 01.01.16)</u></p>	<p>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 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.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.</p>
48	<p>Manufacturer of medical devices registered with the Customs Department of the Mauritius Revenue Authority</p> <p><u>(Added by GN 150-2009 w.e.f. 19.11.09)</u></p>	<p>Undenatured ethyl alcohol for use in the manufacture of medical devices</p>	<p>0</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
49	Any non-governmental organisation (Added by GN 182-2010 w.e.f. 25.09.10)	Goods (excluding alcoholic beverages and tobacco products) purchased with funds obtained or goods received under a Bilateral or Multilateral Agreement.	0 %
50	Any person engaged in rice cultivation on a minimum area of 100 arpents (Added by GN 182-2010 w.e.f. 08.03.10) (Amended by GN 222 - 2010 w.e.f. 20.11.10) (Amended by GN 2 - 2013 w.e.f. 01.01.13)	(a) Up to 5 double space cabin vehicles; or (b) Up to 5 single space cabin vehicles; or (c) A combination of double space cabin vehicles and single space cabin vehicles, not exceeding 5 in number. This exemption shall be granted not more than once in every 5 years. Where the Director-General is satisfied that any of the 5 motor vehicles is damaged in an accident and is a total loss, he may grant exemption for a replacement car before the lapse of 5 years from the date of clearance, on only one occasion.	0%
51	Any importer or manufacturer (Added by GN 222 - 2010 w.e.f. 20.11.10) (Amended by GN 231 - 2010 w.e.f. 28.12.10) (Amended by GN 121-2011 w.e.f. 23.03.11)	(1) Printed plastic bags used to contain or carry goods or products sold on board a ship aircraft or in duty-free areas. (2) Garbage/bin bags, designed to be used for the disposal of waste, (3) Printed sanitary bags. (4) Printed laundry bags.	0 %

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(Amended by GN 218-2016 w.e.f 01.01.16)	<p>(5) Agricultural planting/potting bag (Low Density Polyethylene-LDPE).</p> <p>(6) Biodegradable plastic bags which conform to the standards specified in the Third Schedule to the Environment Protection (Banning of Plastic Bags) Regulations 2015.(w.e.f 01.01.16)</p> <p>(7) Compostable plastic bags which conform to the standards specified in the Third Schedule to the Environment Protection (Banning of Plastic Bags) Regulations 2015. (w.e.f 01.01.16)</p>	
52	Any private hospital holding a licence under the Private Health Institutions Act (Added by GN 188 - 2011 w.e.f. 05.11.11)	Not more than 5 paramedic motorcycles, fitted with sirens and equipped to carry emergency care equipment, at any one time, every 5 years.	0%
53	A person, deaf or blind – <p>(a) with disability of 60% and above, as certified by the Medical Board of the Ministry responsible for the subject of social security; and</p> <p>(b) who is in gainful employment as certified by the Medical Board of the Ministry responsible for the subject of social security.</p>	<p>(a) A motor car of an engine capacity not exceeding 1,600 c.c.</p> <p>(b) This concession is granted 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 concession for a replacement car.</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(Added by GN 120 - 2012 w.e.f. 16.06.12) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>		
54	<p>(Added by GN 120 - 2012 w.e.f. 16.06.12) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> (Deleted and replaced by GN 1 of 2014 w.e.f. 25.10.2013) <u>Deleted by GN 218-2016 w.e.f 28.05.15</u></p>		
55	<p>An importer (Added by GN 120 - 2012 w.e.f. 16.06.12)</p>	<p>A motor cycle of a cylinder capacity exceeding 450 cc, provided that –</p> <ul style="list-style-type: none"> (a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011. 	45 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
56	An importer (Added by GN 120 - 2012 w.e.f. 16.06.12)	An outboard motor of a capacity exceeding 140 horsepower, provided that – (a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011.	0 per cent
57	An importer (Added by GN 120 - 2012 w.e.f. 16.06.12)	A yacht or a sailboat equipped with an outboard motor of a capacity exceeding 140 horsepower, provided that – (a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011.	0 per cent
58.	<u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u>		
59.	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 2016 and who are approved by the High Powered Committee to be eligible to	A car (up to 4 years old), as determined by the High Powered Committee. 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 within the period of 7 years, he may, subject to the approval of the High Powered	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>purchase another car for private use over and above their entitlement.</p> <p><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Repealed and replaced by GN 236 of 2017 w.e.f. 01.01.16)</u></p>	<p>Committee, grant exemption for a replacement car.</p>	
60.	<p>Ambassadors returning to Mauritius after a tour of service in a mission of Mauritius abroad and who are approved by the High Powered Committee.</p> <p><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>A motor car (up to 4 years old) purchased in the country of posting.</p> <p>This exemption shall be granted once only.</p>	0%
61.	<p>Any person</p> <p><u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Amended by Act 10 of 2017 w.e.f. 24.07.2017)</u></p>	<p>A motor car which is aged 40 years or more from the date of its original registration in or outside Mauritius</p>	0%
62	<p><u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u></p>		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u>		
63	<u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u> <u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u>		
64	Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder ³ – (a) Principal Legal Adviser, Senior Legal Adviser and Legal Adviser;	A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years.	0%
	(b) Chief Investigators and Chief Corruption Prevention Officers;	A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years.	30%
	(c) Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering), Assistant Director (Community Relations), Assistant Director (Systems Enhancement) and	A motor car with an engine capacity not exceeding 1,600 cc, not more than once in every 7 years.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	Deputy Chief Legal Adviser		
	<p>(d) Director of Investigations; Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Chief Attorney</p> <p>(Added by GN 1 of 2014 w.e.f. 04.11.2013)</p> <p>(Amended by GN 135 of 2018 w.e.f. 01 January 2016.)</p>	<p>A motor car with an engine capacity not exceeding 1,800 cc, 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 concession or exemption for a replacement car.</p>	0%
64A.	<p>Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder –</p> <p>(b) Communication and Press Relations Executive</p> <p>(c) Information Technology Manager</p> <p>(d) Internal Auditor</p> <p><u>(Added by GN 236 of 2017 w.e.f</u></p>	<p>A motor car with an engine capacity not exceeding 1,500 c.c., 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>	30%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<u>01.07.2017)</u>		
64B.	<p>Officers holding substantive appointment at the Independent Commission Against Corruption (ICAC) but who have never benefitted from duty exemption on the purchase of a car and –</p> <p>(e) reckon an aggregate of at least 22 years' service in the public service and at the ICAC; and</p> <p>(f) draw a monthly basic salary of Rs 52,350 or more.</p> <p><u>(Added by GN 236 of 2017 w.e.f 01.01.2016)</u></p>	<p>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 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.</p>	30% of the rate applicable to the motor car.
65	<p>An importer</p> <p>(Added by GN 1 of 2014 w.e.f. 01.08.2013)</p>	<p>Items of Heading No. 84.18, 84.22 and 85.16 provided that –</p> <p>I) they are shipped or in bonded warehouse on or before 31 August 2013;or</p> <p>II) they are imported under items E1, E2, E6, E9. E10 and E13 of Part II of the First Schedule to the Customs Tariff Act.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<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. 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>	0%
68.	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 Addendum Report to the PRB Report 2016 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 1,500 c.c.</p> <p>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.</p> <p style="text-align: center;">or</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>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 (PRB Report 2013) with effect from 01 January 2015 as per recommendations specified in the Addendum Report to the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption.</p> <p><u>GN 65 of 2014 w.e.f 19.04.2014</u> <u>(Repealed and replaced by G.N. 236 of 2017 w.e.f 01.01.16)</u></p>	<p>exceeding 1,400 c.c.</p> <p>This concession shall be 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.</p> <p>This exemption shall be granted on a personal basis.</p>	<p>applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p>
70	<p><u>GN 65 of 2014 w.e.f 19.04.2014</u> <u>Repealed by GN 236 of 2017 w.e.f 01.01.2016</u></p>		
71	<p>Any passenger entering the Island of Rodrigues from the Island of Mauritius or</p>	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free</p>	<p>0 per cent</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
(Item 71 has been suspended for the period 16 March 2020 to 31 December 2021)	leaving the Island of Rodrigues for the Island of Mauritius. (GN 173 of 2014 w.e.f 15 September 2014)	shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry – (a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; (ii) spirits not exceeding one litre; and (iii) wine, ale or beer not exceeding 2 litres; or (b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and (ii) (A) spirits not exceeding 2 litres; or (B) wine, ale or beer not exceeding 4 litres, provided that – (I) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and (II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively. (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	
71A. (Applicable for	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius	The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry –	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
the period 16 March 2020 to 31 December 2021)		<p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 3 litres; or</p> <p>(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 3 litres; or</p> <p>(B) wine, ale or beer not exceeding 6 litres;</p> <p>provided that –</p> <p>(I) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	
72.	<p>A parent or legal guardian of a disabled person –</p> <p>(a) with permanent orthopaedic disability of 60% or above;</p>	<p>(1) A motor car of an engine capacity not exceeding 1,600 cc</p> <p>or</p> <p>(2) A double space cabin vehicle, in the case of residents of Rodrigues only.</p>	<p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(b) having severe mobility problem; and</p> <p>(c) heavily dependent on others for activities of daily living,</p> <p>as certified by the Medical Board of the Ministry responsible for the subject of social security.</p> <p>(Amended by GN 218-2016 w.e.f. 28 May 2015.)</p>	<p>The motor car or double space cabin vehicle referred to in paragraphs (a) and (b) may be of a kind specifically designed for the conveyance of a disabled person, as the Medical Board of the Ministry responsible for the subject of social security may determine.</p> <p>If specifically designed, the motor car or double space cabin vehicle shall be so certified by a mechanical engineer of the Ministry responsible for the subject of public infrastructure.</p> <p>This concession is granted once in every 7 years. Where the Director-General is satisfied that the motor car or double space cabin vehicle is damaged in an accident and is a total loss, he may grant concession for a replacement motor vehicle.</p>	<p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>
73.	<p>Government</p> <p>(Amended by GN 218-2016 w.e.f. 16 September 2015.)</p>	<p>A car for use by a retiring President or retiring Vice-President once in every 4 years, except where the Director-General is satisfied that the motor car is accidented and is a total loss.</p>	0%
74.	<p>A retiring President or retiring Vice-President</p> <p>(Amended by GN 218-2016 w.e.f. 16</p>	<p>A motor car of an engine capacity not exceeding 2,500 cc once in every 4 years for their personal use, except where the Director-General is satisfied that the motor car is accidented and is a total loss.</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	September 2015.)		
75.	Any person (Amended by GN 218-2016 w.e.f. 29 October 2016.)	Goods, in respect of which excise duty has been paid on first importation into Mauritius, that are exported without payment of drawback and are subsequently re-imported provided – (a) such goods are re-imported – (i) within 2 years, or such other period as the Director-General may specify, from the date of their export; (ii) by the person on whose account they were exported or such other person as the Director-General may approve; and (b) the goods are proved, to the satisfaction of the Director-General, to be identical to the goods which were exported.	0%
76.	Any person (Amended by GN 218-2016 w.e.f. 29 October 2016.)	Goods, being the produce of Mauritius, that are reimported into Mauritius within 2 years from the date of export provided that no drawback was paid on export.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
77.	Any person (Amended by GN 218-2016 w.e.f. 29 October 2016.	Articles re-imported after repairs upon proof that they were sent for repairs from Mauritius provided that they shall be charged with excise duty on the value of the repairs at the rate of excise duty chargeable on the articles.	The rate applicable on the articles
77A.	Any person <u>(Added by G.N. 236 of 2017 w.e.f 30.07.16)</u>	(1) Herbicides having the following active chemical – (a) 2, 4-D amine salt; (b) Asulam; (c) Glufosinate-Ammonium; (d) Amicarbazone; (e) Oxyfluorfen; (f) Glyphosate; (g) Fluroxypyr; or (h) Diclosulam. (2) Insecticides having the following active chemical –	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<ul style="list-style-type: none"> (a) Spinosad; (b) Chlorantraniliprole; (c) Spirotetramat; (d) Cyromazine; (e) Methoxyfenozide; (f) Flonicamid; (g) Permethrin; (h) Spinetoram; (i) Novaluron; or (j) Spiromesifen. <p>The exemption under paragraphs (1) and (2) shall be granted upon authorisation of the Ministry responsible for the subject of agriculture.</p>	
78.	(Amended by GN 218-2016 w.e.f. 1		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	September 2016) (Repealed and replaced by Item 77A – GN 236 of 2017 w.e.f 30 July 2016)		
79.	A trade union confederation (Added by Act 10 of 2017 w.e.f. 24.07.2017)	(a) A double space cabin vehicle. (b) This exemption is granted once every 7 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 7 years from the date of clearance on only one occasion.	0%
80.	Contract officers appointed in the capacity of Responsible and Accounting Officer against established post referred to in paragraph 18.2.142 (i) of Volume 1 of the PRB Report 2016 and who have not opted for the monthly car allowance in lieu of duty exemption. (Added by G.N. 236 of 2017 w.e.f 01.01.2016)	A car (up to 4 years old) with an engine capacity not exceeding 2,000 c.c. This exemption shall be granted not more than once in every 4 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.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
81.	<p>A Contract Officer appointed in an executive capacity against an established post but not in a Responsible and Accounting position referred to in paragraph 18.2.142 (iii) of Volume 1 of the PRB Report 2016 and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</p>	<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
82.	<p>Confidential Secretaries of the Mauritius Institute of Education drawing a monthly basic salary of Rs 36,200 or more.</p> <p>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</p>	<p>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 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.</p>	30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and Rs 100,000, whichever is the lower.
83.	<p>Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of Rs 58,075 or more and who</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. Where the Director-General is satisfied that the motor car</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>has not opted for the monthly car allowance in lieu of duty exemption.</p> <p>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</p>	<p>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>(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. 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. 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 style="text-align: center;">0%</p> <p style="text-align: center;">0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
84.	<p>Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary below Rs 58,075 and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</p>	<p>(a) 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 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 concession for a replacement car.</p> <p style="text-align: center;">or</p> <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. 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>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p>15% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>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.</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>	
85.	<p>Conseiller Pedagogique employed in a primary school of the Roman Catholic Education Authority and who has not opted for the monthly car allowance in lieu of duty exemption.</p> <p>(Added by G.N. 236 of 2017 w.e.f 01.01.2016)</p>	<p>(a) 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 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 concession for a replacement car.</p> <p style="text-align: center;">Or</p> <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</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p>15% of the rate applicable to the motor car or the difference between</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>years. 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>(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. 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>	<p>the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p> <p style="text-align: center;">0%</p>
86.	<p>Employees of primary schools of the Roman Catholic Education Authority or Hindu Education Authority as set out hereunder –</p> <p>(v) Head Master</p>	<p>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 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</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>(w) Deputy Head Master</p> <p>(x) Head, Special Education Needs Resource Centres</p> <p>(y) Head, Specialised Schools</p> <p>(z) Deputy Head, Specialised Schools</p> <p>(aa) Mentor</p> <p>(bb) Health and Physical Education Instructor</p> <p>(cc) Primary School Educator</p> <p>(dd) Educator (Special Education Needs),</p> <p>who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) reckon at least 22 years' service; and</p> <p>(ii) draw a monthly basic salary of Rs 36,200 or more.</p>	<p>clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>motor car and 100,000 rupees, whichever is the lower.</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(Added by G.N. 236 of 2017 w.e.f 01.01.2016)		
87.	<p>Any person, approved by the Minister, engaged in the implementation of a project funded by a foreign State to the extent of at least 50 per cent of the estimated project value from –</p> <p>(a) grant; or</p> <p>(b) concessional financing, as the Minister may approve.</p> <p>(Added by G.N. 236 of 2017 w.e.f 02.12.2017)</p>	Goods, including motor vehicles, in respect of the implementation of the project referred to in Column 2.	0%
88.	<p>Any person</p> <p>(Added by G.N. 236 of 2017 w.e.f 28.08.2017)</p>	<p>(ee) Non-marketable samples.</p> <p>(ff) Marketable samples of a value not exceeding Rs 2,000.</p>	0%
89.	Any person registered with the Customs Department of the Mauritius Revenue Authority	<p>A utility task vehicle of cylinder capacity exceeding 550 c.c.(also known as buggy).</p> <p>The vehicle shall not be used on public roads.</p>	10%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(Added by G.N. 135 of 2018 w.e.f 15.06.2018)		
90	<p>Any importer or manufacturer of non-biodegradable plastic containers, plates, bowls, cups and trays, registered with the Customs Department of the Mauritius Revenue Authority;</p> <p>Any manufacturer registered with the Customs Department of the Mauritius Revenue Authority using non-biodegradable plastic containers, plates, bowls, cups and trays for the packing of his manufactured products</p> <p>(Added by G.N. 73 of 2019 w.e.f 02.05.19)</p>	Non-biodegradable plastic containers, plates, bowls, cups and trays to be used for the packing of products, including fruits, vegetables and meat, other than cooked or ready to be consumed food products meant for immediate consumption	0%

⁴Sub-Part B

ITEM No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	AMOUNT OF CONCESSION
1. (Added by G.N. 110 of 2020 w.e.f 05.06.20)	Any person	A motor car with an engine capacity not exceeding 1,000 c.c., in a bonded warehouse before 5 June 2020, provided the motor car is cleared before 30 June 2021. This concession shall not apply to a motor car in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.	40% of the excise duty payable on the motor car or Rs 100,000, whichever is lesser.
2. (Added by G.N. 110 of 2020 w.e.f 05.06.20)	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; (d) an electric vehicle; or (e) a van,	30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.

		<p>in a bonded warehouse before 5 June 2020, provided the vehicle is cleared before 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	
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¹ w.e.f. 5 June 2020, **GN No. 110 of 2020**, the *Excise (Amendment of Schedule) (No.2) Regulations 2020*, regulation 3(a), amended the First Schedule, in Part IA, by deleting the following words -

**PART IA – CONCESSIONS ON EXCISABLE
GOODS IMPORTED INTO OR
MANUFACTURED IN
MAURITIUS**

and replacing them by the following words -

**PART IA – CONCESSIONS ON EXCISABLE
GOODS IMPORTED INTO OR
MANUFACTURED IN
MAURITIUS**

Sub-Part A

² w.e.f. 29-October-2016, **GN 218 of 2016**, amended the First Schedule to the Act in Part IA in the third column, in the heading, by adding the words "AND CONDITIONS"

³ * w.e.f. 01.01.16, **GN 236 of 2017**, the words " A motor car with an engine capacity not exceeding 1,500 cc, not more than once in every 7 years" has been deleted and replaced.

⁴ w.e.f. 5 June 2020, **GN No. 110 of 2020**, the *Excise (Amendment of Schedule) (No.2) Regulations 2020*, regulation 3(b), amended the First Schedule, in Part IA, by adding the new Sub-Part B.