01.10.2026

THE EXCISE ACT

FIRST SCHEDULE

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

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

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

Sub-Part A

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
1.	Taxi-owner-driver **(Amended by GN 230 of 2014)** **(Amended by GN 26-2007 W.E.F 14.02.07)** **(Amended by GN 218-2016 W.E.F. 29 October2016)**	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		

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	registered at the Tourism Authority **(Amended by GN 26-2007 W.E.F 14.02.07)** **(Amended by GN 10-2009 w.e.f. 01.01.09)** **(Amended by GN 150-2009 w.e.f. 19.11.09)** **(Deleted by GN 188-2011 w.e.f. 05.11.11)**		
3.	Any returning citizen of Mauritius who is coming back to settle in Mauritius. **(Amended by GN 125-2007 w.e.f. 06.09.07)** **(Amended by GN 107 - 2008 w.e.f. 01.07.08)** **(Amended Act 26 - 2012 w.e.f. 22.12.12)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Item 3 was repealed and replaced by GN 236 of 2017 w.e.f 2 December 2017**	(1) One motor vehicle or motorcycle provided that the returning citizen – (a) makes a written declaration, in a form approved by the Director-General, that – (i) he is a citizen of Mauritius; and (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 (B) he has been residing outside Mauritius for a period of	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.

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	except for paragraphs 2(b) and 4(b) w.e.f. 22 October 2016)	at least 5 years preceding the date of his return to Mauritius [3]and he has stayed in Mauritius for not more than 150 days in the aggregate during that period of 5 years, and – (I) he has been working outside Mauritius for the said period; or (II) he has ceased to work on having reached retirement age; (b) submits documentary evidence to support his declaration under subparagraph (a). [4](1A) The Director-General may, due to any just or reasonable cause, extend the time limit of 3 years under paragraph (1)(a)(ii)(A) by such other period as he may consider necessary, provided that the time limit shall not exceed 3½ years in the aggregate. (2) Where a returning citizen has imported a motor vehicle or motorcycle – (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 (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	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		shipped within 180 days of the date of his return due to any just or reasonable cause. (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. (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, provided that – (a) he satisfies the conditions specified in paragraph (1); and (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. (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. (b) Where a returning citizen makes an application under subparagraph (a), he shall be granted the concession where the	

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		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. (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. (7) Where a returning citizen has been granted concession on a 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. (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. (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.	

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5			
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6.	Any person **(Amended by GN 1 of 2014 w.e.f. 03.01.2014)**	Motor vehicle (other than motor car, station wagon derived from motor car, "Jeep-type" motor vehicle or sports utility vehicle) having the following features - (a) built in a single compartment; (b) of a height of not less than 155 centimetres from ground level ; (c) of a gross vehicle weight not exceeding 3500 kg; and (d) fitted with doors and /or windows along one or both side panels and/or at the rear, when proved to the satisfaction of the Director-General to be used – 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 for the transport of persons only on the condition that the motor vehicle is fitted or designed to be fitted with seats for	40 per cent

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		the transport of not less than 8 persons including the driver. For the purposes of this item – "gross vehicle weight" means the technically permissible maximum laden weight (in kg) of the motor vehicle as declared by the manufacturer; and "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.	
7.	Any manufacturer registered with the Director-General **[Added by GN 47/2005, w.e.f. 04.04.05]** **(Deleted and replaced by GN 1 of 2014 w.e.f. 01.09.2013)**	Excisable goods, when proved to the satisfaction of the Director-General to be used as input in the production and processing of goods.	0 per cent
[7] [8] 8.	Any person holding a 'B' carrier's licence issued by the National Land Transport Authority **(Deleted and replaced by GN 213 of 2021 w.e.f. 15.09.2021)** **(Deleted and replaced by GN 232 of 2021 w.e.f. 15.09.2021)**	Motor vehicle (other than motor car, "Jeep-type" motor vehicle or station wagon derived from motor car) equipped with anchor points but with no rear seats behind the front seats, when proved to the satisfaction of the Director-General, to be used exclusively for the transport of goods, with – (i) an internal combustion engine of a cylinder capacity	10% 5%

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		exceeding 550 c.c.; (ii) both internal combustion engine (of a cylinder capacity exceeding 550 c.c.) and electric motor as motors for propulsion, whether or not capable of being charged by plugging to external source of electric power; (iii) only electric motor for propulsion of a power rating exceeding 180 kW	5%
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
[9]			
[10]10.	Any passenger	The following goods, when imported by a passenger of 18 years of age or over, for his personal use and consumption and if declared upon entry – (a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; (ii) spirits not exceeding one litre; and	0 per cent

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		(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 excise duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported, in excess of respective quantities referred to above.	
[11]10 A.			
11.	Government of Mauritius	A car for use by eligible members of the National Assembly **(Amended by GN 26 - 2007 w.e.f 14.02.07)**	0 per cent
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Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
14			
15			
[16]16.	A member of the National Assembly **(Amended by GN 125-2007 w.e.f. 06.09.07)** **(Deleted and replaced by Act 14-2026 w.e.f. 13.08.26)**	A motor car, as determined by the High Powered Committee set up in accordance with the recommendations of the 2003 Report of the Pay Research Bureau, per tenure of office, except where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss.	0 per cent
17.	Members of the Rodrigues Regional Assembly –		
	(a) Chief Commissioner	A motor car with an engine capacity of not more than 2500 cc or a 4x2 or a 4x4 pickup vehicle.	0%
	(b) Deputy Chief Commissioner,	A motor car with an engine capacity of not more than 2000 cc or a	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	Commissioner and Chairperson	4x2 or a 4x4 pickup vehicle.	
	(c) Minority Leader and Deputy Chairperson	A motor car with an engine capacity of not more than 1850 cc or a 4x2 or a 4x4 pickup vehicle.	0%
	(d) Any other member **(Amended by GN 26 - 2007 w.e.f 14.02.07)** **(Amended by GN 120 - 2012 w.e.f 14.09.11)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Amended by GN 129 - 2023 w.e.f. 15.05.2023)**	A motor car with an engine capacity of not more than 1850 cc or a 4x2 or a 4x4 pickup vehicle. 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.	0%
18.	Any non-citizen serving Mauritius under a bilateral or multilateral agreement with the Government of Mauritius	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. **(Amended by GN 26 - 2007 w.e.f 14.02.07)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)**	0%

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[17]19.	(1) Members of the Public and Disciplined Forces Service Commissions, the Local Government Service Commission, the Assessment Review Committee, the Procurement Policy Office and the Central Procurement Board (2) The Director-General and Commissioners of the Financial Crimes Commission	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 per cent
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)**		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
22.	**(Deleted by GN 182-2010 w.e.f. 25.09.10)**		
23.	A religious federation **(Amended by GN 26 - 2007 w.e.f 14.02.07)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Deleted and replaced by ACT 11/2024 w.e.f. 06.03.2024)**	Three motor cars of an engine capacity not exceeding 1,450 c.c. [18]or 150 kW, once in every 5 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 exemption for a replacement car.	0%
[19] [20] 23A.			
24.	A Trade Union Federation **(Amended by GN 26 - 2007 w.e.f 14.02.07)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Amended by GN 138 – 2024 w.e.f. 31.08.2024)**[21]	Three motor cars of an engine capacity not exceeding 1,450 c.c. [22]or 150 kW, 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 exemption for a replacement car.	0%

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[23]25	A person with disability who is in gainful employment as certified by the Ministry responsible for the subject of social security	A motor car of an engine capacity not exceeding 1,600 c.c. [24]or 200 kW, intended for use by a person with disability, where the type and level of disability are assessed by the Medical Board of the Ministry responsible for the subject of social security and where a mechanical engineer of the Ministry responsible for the subject of national infrastructure certifies that the motor car is specifically designed for such use. 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.	0 per cent
26.	The Mauritius Wildlife Foundation and the SOS Children Village **(Amended by GN 26 - 2007 w.e.f 14.02.07)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)**	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)**		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2] AND CONDITIONS	RATE OF EXCISE DUTY
	(Amended by GN 107 - 2008 w.e.f. 01.07.08) **(Amended by GN 122-2009 w.e.f. 01.07.09)** **(Deleted by GN 2 - 2013 w.e.f. 01.01.13)**		
28.	A Ministry, a Government department, a 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)** **(Repealed by replaced by GN 236 of 2017 w.e.f 02.12.17)**	Goods reserved under section 61(6)(a) or 144(2) of the Customs Act.	0%
29	**(Amended by GN 125-2007 w.e.f. 06.09.07)** **(Amended by GN 182-2010 w.e.f. 25.09.10)** **(Deleted by GN 2 - 2013 w.e.f. 01.01.13)**		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
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)**		
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)** **(Amended by GN 2 - 2013 w.e.f.**	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	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	01.01.13)	exemption for a replacement car.	
36	**(Added by GN 107 - 2008 w.e.f. 01.07.08)** **(Deleted by GN 2 - 2013 w.e.f. 01.01.13)**		
37.	A small sugar cane planter, a planter engaged in hydroponic activities or sheltered farming, a tea grower, a 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)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Amended by Act 10 of 2017 w.e.f. 24.07.2017)** **(Amended by GN 135 of 2018 w.e.f. 20 October 2018.)**	[25] (a) (i) A double space cabin vehicle or a single space cabin vehicle not exceeding 3,000 cc; or (ii) a lorry with a gross vehicle weight not exceeding 2.5 tonnes, in accordance with the eligibility criteria and such conditions as the Minister may determine. (a) 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%

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	(Amended by ACT No. 13 -2019, w.e.f. 25 July 2019) **(Amended by Act 14-2026 w.e.f. 13.08.26)**		
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)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)**	(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%
38A.	An artisanal fisher registered with the Ministry responsible for the subject of Fisheries and Blue Economy **(Added by ACT 11/2024 w.e.f. 27.07.2024)**	(1) A double space cabin vehicle or a single space cabin vehicle. (2) 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 for a replacement vehicle.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		~~(a)~~	
[26]39	An enterprise having a valid registration certificate, issued under section 5 of the Small and Medium Enterprises Act, with a turnover of at least 3 million rupees, which has been in operation for at least 2 years in the manufacturing of goods locally with value addition of 25 per cent or more **(Deleted and replaced by Act 14-2026 w.e.f. 13.08.26)**	(a) (i) a double space cabin vehicle or a single space cabin vehicle not exceeding 3,000 cc; or (ii) a lorry with gross vehicle weight not exceeding 2.5 tonnes, in accordance with the eligibility criteria and such conditions as the Minister may determine. (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 the exemption before the lapse of 5 years from the date of clearance, on only one occasion.	0%
40.	The World Hindi Secretariat **(Added by GN 107 - 2008 w.e.f. 01.07.08)** **<u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>**	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.	0%
41	Expatriate staff of the World Hindi Secretariat who have not been allocated a car by the Secretariat **(Added by GN 271 -2008 w.e.f.**	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.	0%

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	20.12.08) **(Amended by GN 2 - 2013 w.e.f. 01.01.13)**		
42	**(Added by GN 271 -2008 w.e.f. 20.12.08)** **(Deleted by GN 2 - 2013 w.e.f. 01.01.13)**		
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)** **(Deleted by GN 2 - 2013 w.e.f. 01.01.13)**		
45	**(Added by GN 122 - 2009 w.e.f. 01.07.09)** **(Deleted by GN 2 - 2013 w.e.f.**		0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	01.01.13)		
46	**(Added by GN 122 - 2009 w.e.f. 01.07.09)** **(Deleted by GN 2 - 2013 w.e.f. 01.01.13)**		0%
	(Added by GN 122 - 2009 w.e.f. 01.07.09) **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Amended by GN 194 - 2013 w.e.f. 01.01.13)**.		
27			
48	Manufacturer of medical devices registered with the Customs Department of the Mauritius Revenue Authority **(Added by GN 150-2009 w.e.f. 19.11.09)**	Undenatured ethyl alcohol for use in the manufacture of medical devices	0
49	Any non-governmental organisation	Goods (excluding alcoholic beverages and tobacco products)	0 %

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	(Added by GN 182-2010 w.e.f. 25.09.10)	purchased with funds obtained or goods received under a Bilateral or Multilateral Agreement.	
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)** **<u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>**	(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	[28] **(Deleted by G.N 61 of 2021 w.e.f 01.04.2021)**		
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%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
53	A person, deaf or blind – (a) with disability of 60% and above, as certified by the Medical Board of the Ministry responsible for the subject of social security; and (b) who is in gainful employment as certified by the Medical Board of the Ministry responsible for the subject of social security. **(Added by GN 120 - 2012 w.e.f. 16.06.12)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)**	(a) A motor car of an engine capacity not exceeding 1,600 c.c [29]or 200 kW. (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. (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	0%
54	**(Added by GN 120 - 2012 w.e.f. 16.06.12)** **(Amended by GN 2 - 2013 w.e.f. 01.01.13)** **(Deleted and replaced by GN 1 of 2014 w.e.f. 25.10.2013)** **Deleted by GN 218-2016 w.e.f**		

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	28.05.15		
55	An importer **(Added by GN 120 - 2012 w.e.f. 16.06.12)**	A motor cycle of a cylinder capacity exceeding 450 cc, 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.	45 per cent
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.	**(Added by GN 2 - 2013 w.e.f. 01.01.13)** **(Repealed by GN 236 of 2017 w.e.f**		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	01.01.16)		
30			
31			
61.	Any person **(Added by GN 2 - 2013 w.e.f. 01.01.13)** **(Amended by Act 10 of 2017 w.e.f. 24.07.2017)** **(Amended by GN 129 – 2023 w.e.f. 01.12.2023)[32]** **(Deleted and replaced by ACT 11/2024 w.e.f. 27.07.2024)**	A motor car aged 40 years or more from the date of its original registration in or outside Mauritius.	0%
62	**(Added by GN 194 - 2013 w.e.f. 01.01.13)**. **(Repealed by GN 236 of 2017 w.e.f 01.01.16)**		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
63	**(Added by GN 194 - 2013 w.e.f. 01.01.13)**. **(Repealed by GN 236 of 2017 w.e.f 01.01.16)**		
[33]64.	**(Added by GN 1 of 2014 w.e.f. 04.11.2013)** **(Amended by GN 135 of 2018 w.e.f. 01 January 2016.)** **(Deleted and replaced by GN 213 of 2021)** **[34](Deleted by GN 129 of 2023 w.e.f 13.06.2023)**		
[35]64A.	**(Added by GN 236 of 2017 w.e.f 01.07.2017)** **(Deleted and replaced by GN 213 of 2021 w.e.f 1 January 2016)** **[36] (Deleted by GN 129 of 2023 w.e.f**		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	13.06.2023)		
64B.	(Added by GN 236 of 2017 w.e.f 01.01.2016) [37] **(Deleted by GN 129 of 2023 w.e.f 13.06.2023)**		
65	An importer **(Added by GN 1 of 2014 w.e.f. 01.08.2013)**	Items of Heading No. 84.18, 84.22 and 85.16 provided that – I) they are shipped or in bonded warehouse on or before 31 August 2013;or 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.	0%
66	An importer **(Added by GN 1 of 2014 w.e.f. 20.12.2013)**	Items of Heading No. 84.15, 84.21 and 85.39 provided that – a. they are shipped or in bonded warehouse on or before 31 December 2013;or b. they are imported under items E1, E2, E6, E9, E10 and E13 of Part II of the First Schedule to the Customs Tariff Act.	0%
38			

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
39			
40			
70	GN 65 of 2014 w.e.f 19.04.2014 **Repealed by GN 236 of 2017 w.e.f 01.01.2016**		
41			
[42] 71	Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues	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 – (a) in the Island of Rodrigues, on entering the Island of Rodrigues; or (b) in the Island of Mauritius, on entering the Island of Mauritius and if declared upon entry – (i) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes;	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		(B) spirits not exceeding one litre; and (C) wine, ale or beer not exceeding 2 litres; or (ii) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and (B) (I) spirits not exceeding 2 litres; or (II) wine, ale or beer, not exceeding 4 litres, provided that – (a) value added tax shall be payable on the goods referred to in subparagraphs (i) and (ii); and (b) excise duty and value added tax shall be paid on any quantity purchased in excess of the respective quantities referred to above.	
[43]E 71A.			
72.	A parent or legal guardian of a disabled person – (a) with permanent orthopaedic	(1) A motor car of an engine capacity not exceeding 1,600 cc [44]or 200 kW or	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	disability of 60% or above; (b) having severe mobility problem; and (c) heavily dependent on others for activities of daily living, as certified by the Medical Board of the Ministry responsible for the subject of social security. (Amended by GN 218-2016 w.e.f. 28 May 2015.) **(Amended by Act 14-2026 w.e.f. 13.08.26)**	(2) A double space cabin vehicle, in the case of residents of Rodrigues only. The motor car or double space cabin vehicle referred to in paragraphs [45] (1) and (2) 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. 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. 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.	0% (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)
72A.	A parent or legal guardian of a child with disability – (a) aged below 18 years; and (b) with disability of 60 per cent or above, as certified by the Medical	(1) A motor car of an engine capacity not exceeding 1,600 cc [46]or 200 kW or (2) A double space cabin vehicle, in the case of residents of Rodrigues only.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	Board of the Ministry responsible for the subject of social security **(Added by ACT 11/2024 w.e.f. 27.07.2024)** **(Amended by Act 14-2026 w.e.f. 13.08.26)**	The motor car or double space cabin vehicle referred to in paragraphs [47] (1) and (2) 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. 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 national infrastructure. This exemption 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 exemption for a replacement motor vehicle.	
[48]72B	A parent or legal guardian of a person with disability – (a) aged 18 years and above; (b) (i) with disability of 60 per cent or above; and (ii) in receipt of a permanent carer's allowance, as certified by the Medical Board of the Ministry responsible for the subject of social security.	(1) A motor car of an engine capacity not exceeding 1,600 cc or 200 kW or (2) A double space cabin vehicle, in the case of residents of Rodrigues only. The motor car or double space cabin vehicle referred to in paragraphs (1) and (2) may be of a kind specifically designed for the conveyance of a person with disability, as the Medical Board of the Ministry responsible for the subject of social security may determine. 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 national infrastructure.	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		This exemption 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 the exemption for a replacement motor vehicle. Where a person has benefitted from exemption under item 72A, he shall not benefit from exemption under item 72B unless the period of 7 years referred to in item 72A has lapsed.	
73.	Government (Amended by GN 218-2016 w.e.f. 16 September 2015.)	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.	0%
74.	A retiring President or retiring Vice-President (Amended by GN 218-2016 w.e.f. 16 September 2015.)	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.	0%
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 –	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		(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%
[49]77.	Any person **(Amended by GN 218-2016 w.e.f. 29 October 2016)** **(Amended by GN 129 – 2023 w.e.f. 23 September 2023)**	Articles re-imported after repairs on proof that they were sent from Mauritius provided that they – (a) shall be charged with excise duty on the value of the repairs at the rate of excise duty chargeable on the articles; and (b) are re-imported – (i) within 2 years, or such other period as the Director-	The rate applicable on the articles

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		General may determine, from the date of their export; and (ii) by the person on whose account they were exported or such other person as the Director-General may approve.	
77A.	Any person **(Added by G.N. 236 of 2017 w.e.f 30.07.16)**	(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
		(a) Spinosad; (b) Chlorantraniliprole; (c) Spirotetramat; (d) Cyromazine; (e) Methoxyfenozide; (f) Flonicamid; (g) Permethrin; (h) Spinetoram; (i) Novaluron; or (j) Spiromesifen. The exemption under paragraphs (1) and (2) shall be granted upon authorisation of the Ministry responsible for the subject of agriculture.	
78.	(Amended by GN 218-2016 w.e.f. 1 September 2016)		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	(**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%
50			
51			
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Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
[56]			
[57]87.	Any person engaged in the implementation of a Government project funded by a foreign State or a donor organisation to the extent of at least 50 per cent of the estimated project value from – (a) grant; or (b) concessionary financing, as the Ministry responsible for the subject of Finance may approve.	Goods, including motor vehicles, in respect of the implementation of the project referred to in Column 2.	0 per cent
88.	Any person **(Added by G.N. 236 of 2017 w.e.f 28.08.2017)**	(c) Non-marketable samples. (d) Marketable samples of a value not exceeding Rs 2,000.	0%
89.	Any person registered with the Customs Department of the Mauritius Revenue Authority **(Added by G.N. 135 of 2018 w.e.f 15.06.2018)**	A utility task vehicle of cylinder capacity exceeding 550 c.c.(also known as buggy). The vehicle shall not be used on public roads.	10%
90. **(Added by G.N. 73 of**	**[**Any importer or manufacturer of non-biodegradable plastic containers, plates, bowls, cups and trays,		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
2019 w.e.f 02.05.19)] **(Repealed by GN 24 of 2021 w.e.f 15.01.2021)**	registered with the Customs Department of the Mauritius Revenue Authority; 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.		
91. [58]**(Added by Act 15 of 2021 w.e.f 01.07.2022)**	Any importer or manufacturer registered with the Customs Department of the Mauritius Revenue Authority	A sugar sweetened product with total sugar content not exceeding 4 grammes for 100 grammes or 4 grammes for 100 millilitres of the product, as the case may be.	0%
92. ***(Pending proclamation of the Offshore Petroleum Act 2021 (Act No. 19 of 2021))***			

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
93. [59] **(Added by Act 15 of 2022 w.e.f 02.08.2022)** 60 **(Deleted and replaced by G.N. 267 w.e.f 02.08.2022)**	Any person operating a museum for motor vehicles and holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act	Motor vehicles for exhibition in the museum under such terms and conditions as the Director-General may determine.	0%
94.[61]	Any operator of a lounge at the Sir Seewoosagur Ramgoolam International airport	Spirits, wine, ale or beer sold, transferred or removed, as the case may be, from a bonded warehouse, a Customs-Approved Storeroom, a duty-free shop, a shop operating under the Deferred Duty and Tax Scheme, by a manufacturer of excisable goods or a Freeport operator, provided that the spirits, wine, ale or beer are served to passengers in the lounge. This exemption shall be granted on such terms and conditions as the Director-General may determine.	0%
95.[62]	Any person, approved by the Minister, engaged in the construction of social housing units under a contract with the New Social Living Development Ltd	Procurement of goods [63], works, consultancy services or other related services in respect of the construction of social housing units under a contract with the New Social Living Development Ltd.	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
96.[64]	A Non-Governmental Organisation registered with the National Social Inclusion Foundation	(a) One motor car of an engine capacity not exceeding 1,600 c.c. [65]or 200 kW; (b) one double space cabin vehicle; [66] (c) one single space cabin vehicle; (d) one van; or (e) one bus, for use in furtherance of the objects of the organisation and approved by the National Social Inclusion Foundation; This exemption shall be granted not more than once in every 7 years. 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 motor vehicle.	0%
[67]97.	Benevolent and charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government	A motor vehicle of Heading 87.02, of a kind specifically designed for the conveyance of persons with disability and certified by a Mechanical Engineer of the Ministry of National Infrastructure. This exemption shall be granted once in every 7 years.	0 per cent
[68]98.	Any person holder of a Public Service Vehicle (Contract Bus) Licence issued by the National Land Transport Authority for conveying school children	One motor vehicle of Heading 87.02 (not more than 3 years old) in accordance with the conditions determined by the National Land Transport Authority. This exemption shall be granted not more than once in every 4	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		years. Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption in respect of a replacement motor vehicle.	
[69]99	(1) Any passenger importing goods under item E8 or E10 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing goods by post or by courier services	Sugar sweetened products – (a) not meant for sale; and (b) not exceeding one kilogramme in weight.	0 per cent
[70] 100	(1) Any passenger importing goods under item E8 or E10 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing goods by post or by courier services	Plastic bottles containing goods – (a) not meant for sale; and (b) not exceeding a maximum of 5 units of the same kind and not exceeding 10 units of all kinds	0 per cent of the excise duty payable on plastic bottles containing goods
[71]101	(1) Any passenger importing goods under item E9 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing non-marketable samples under item E19 of Part II of the First Schedule to the Customs Tariff Act	Sugar sweetened products not meant for sale	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
	(3) Any holder of a Mauritian Diaspora Certificate under the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2023		
[72] 102	(1) Any passenger importing good under item E9 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing non-marketable samples under item E19 of Part II of the First Schedule to the Customs Tariff Act (3) Any holder of a Mauritian Diaspora Certificate under the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2023 (4)	Plastic bottles containing goods not meant for sale	0 per cent of the excise duty payable on plastic bottles containing goods
[73]103	Any Person	Plastic bottles containing the following goods – (a) rice; (b) wheat flour and wheat bran; (c) milk and cream, buttermilk, whey, kephir and other fermented or acidified milk and cream, cheese and curd; (d) edible oils; (e) animal or vegetable fats and oils; (f) ghee;	0 per cent of the excise duty payable on plastic bottles containing goods

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		(g) margarine and butter; (h) prepared or preserved vegetables of Headings 20.02 20.03 and 20.05 and H.S. Codes 2001.10.00 and 2001.90.20; (i) spices; (j) linseed; (k) mustard seeds; (l) papadum (also known as papad or appalam); (m) sagoo (pearl seeds); (n) sesamum seeds; (o) tookmaria (basil seeds); (p) vermicelli commonly known as sevai; (q) sugar and molasses; (r) honey; (s) tea; (t) coffee; (u) powdered food preparation to be used for the making of beverages of H.S. Code 1901.90.30; (v) juice of Heading 20.09 and fruit drinks of H.S. Code 2202.10.91; (w) breakfast cereals; (x) spaghetti, macaroni, and noodles of Heading 19.02; (y) food preparations for infant use put up for retail sale, of H.S. Codes 1901.10.00 and 1905.40.10; (z) homogenised food preparations suitable for infants of H.S. Codes 2005.10.00, 2007.10.10, 2007.10.90 and 2104.20.00; (aa) antibiotics of Heading 29.41;	

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS [2]AND CONDITIONS	RATE OF EXCISE DUTY
		(ab) pharmaceutical products of Chapter 30; (ac) food supplements of H.S. Codes 2106.90.30 and 2202.99.80; (ad) baby wipes of H.S. Codes 3307.90.10, 3401.11.10 and 4818.20.10; (ae) baby powders of H.S. Code 3304.91.10; (af) baby creams of H.S. Code 3304.99.10; (ag) baby lotions of H.S. Code 3304.99.20; (ah) toothpastes of H.S. Code 3306.10.00; (ai) hand sanitisers of H.S. Code 3808.94.10; (aj) blood glucose strips; (ak) sterile water used before, during and after operation of H.S. Code 2201.90.10; (al) cooking gas in cylinders of up to 12 kg for domestic use.	

[74]Sub-Part B

[75] "PRB Report 2003" 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 2003;

[76] "PRB Report 2008" 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)

[77] "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;

[78] "PRB Report 2026" 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 Private Secondary Schools, issued by the Pay Research Bureau in December 2025;

[79] [80] [81]

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.	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600	30% of the excise duty payable on the vehicle or Rs 125,000, whichever is

(Added by G.N. 110 of 2020 w.e.f 05.06.20)		c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; (d) an electric vehicle; or (e) a van, in a bonded warehouse before 5 June 2020, provided the vehicle is cleared before 30 June 2021. 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.	lesser.
3. **(Added by G.N. 259 of 2020 w.e.f 01.11.20)** [82]**(Deleted and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)**	Any person	A motor car with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 July 2023 and ending on 30 June 2024. 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.	55% of the excise duty payable on the motor car.

[83](Deleted and Replaced by G.N. 73 of 2021 w.e.f 05.04.21) [84](Deleted and Replaced by G.N. 135 of 2021 w.e.f 01.07.21) [85](Deleted and Replaced by G.N. 150 of 2022 w.e.f 01.07.22) [86](Deleted and Replaced by G.N. 267 of 2022 w.e.f 01.07.22) [87](Deleted and Replaced by GN 129 of			

2023 w.e.f. 01.07.2023)			
4. **(Added by G.N. 259 of 2020 w.e.f 01.11.20)** [88]**(Deleted and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)** [89]**(Deleted and Replaced by G.N. 73 of 2021 w.e.f 05.04.21)** [90]**(Deleted and Replaced by G.N. 135 of 2021 w.e.f**	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; or (d) a van, provided that it is cleared during the period starting on 1 July 2023 and ending on 30 June 2024. 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.	45% of the excise duty payable on the vehicle.

01.07.21) [91]**(Deleted and Replaced by G.N. 150 of 2022 w.e.f 01.07.22)** [92]**(Deleted and Replaced by G.N. 267 of 2022 w.e.f 01.07.22)** [93]**(Deleted and Replaced by GN 129 of 2023 w.e.f. 01.07.2023)**			
[94] [95] 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 2026 as set out hereunder –		
	(a) officers holding a substantive appointment in the grades specified in Annex II of Volume 1 of the PRB Report 2026 and who have not opted for the monthly car allowance in lieu of duty concession;	(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW; or (b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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. or	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is higher. Up to 250,000 rupees of the excise duty payable on the motor car.
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. 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.	85 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is higher.

		or	
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. 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 concession under paragraph (2) or exemption under paragraph (3) above shall be granted only on renewal of a motor car purchased with concession under paragraph (1).	100 per cent 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 their supervising officers may approve and who have not opted for the monthly car allowance in lieu of duty concession;	(1) A double cab pickup vehicle (2x4 or 4x4), not more than 3 years old. This concession shall be granted not more than once in every 7 years. (2) A double cab pickup vehicle (2x4 or 4x4), not more than 3 years old. This concession shall be granted not more than once in every 8 years. (3) A double cab pickup vehicle (2x4 or 4x4), not more than 3 years old.	70 per cent of the excise duty payable on the motor vehicle or 175,000 rupees, whichever is higher. 85 per cent of the excise duty payable on the motor vehicle or 175,000 rupees, whichever is higher. 100 per cent of the excise duty payable on the motor vehicle.

		This exemption shall be granted not more than once in every 9 years. 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 vehicle. The concession under paragraph (2) or exemption under paragraph (3) above shall be granted only on renewal of a motor car purchased with concession under paragraph (1).	
	(c) officers who have never benefited from duty exemption on the purchase of a car and – (i) reckon not less than 22 years' service; and (ii) draw a monthly basic salary of 51,200 rupees or more;	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW; or (2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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.	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is higher. Up to 250,000 rupees of the excise duty payable on the motor car.
	(d) officers who have never benefited	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150	70 per cent of the excise duty payable on the motor car or 175,000 rupees,

	from duty exemption on the purchase of a car and – (i) draw a monthly basic salary of 77,750, rupees or a monthly basic salary of 62,350 rupees or more in a salary scale the maximum of which is not less than 86,750 rupees; and (ii) have not opted for the monthly car allowance in lieu of duty concession;	kW; or (2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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.	whichever is higher. Up to 250,000 rupees of the excise duty payable on the motor car.
	(e) officers, other than those employed on contract, who are not eligible for duty exemption on a car but who by virtue of their posting, are required to perform extensive official travelling on a regular basis and	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW.	Up to 175,000 rupees of the excise duty payable on the motor car.

	who satisfy the criteria set by the Committee referred to in paragraph 16.2.35 of Volume 1 of the PRB Report 2026;		
	(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 16.2.45 of Volume 1 of the PRB Report 2026 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. or 150 kW. 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 175,000 rupees of the excise duty payable on the motor car.
[96] 6.	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 salary and conditions of service prescribed in the PRB Report 2026 as set out hereunder –		
	(a) officers, other than advisers and officers employed on contract, drawing a monthly basic salary of 122,000 rupees or more but not eligible for a chauffeur/self-driven car, including those appointed in a temporary capacity, and who have not opted for the monthly car allowance in lieu of duty exemption;	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. This exemption shall be granted not more than once in every 6 years.	100 per cent of the excise duty payable on the motor car.

		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	
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,250 c.c. or 200 kW or above. 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 (2) or exemption under paragraph (3) shall be granted only on renewal of a motor car purchased with the exemption under paragraph (1). The exemptions under paragraphs (1), (2) and (3) shall also be applicable to officers drawing a monthly basic salary – (a) of 40,000 rupees but less than 42,500 rupees prior to 30 June 2008; or (b) in a scale the maximum of which was not less than 39,000 rupees and, following the PRB Report 2008, were entitled to a monthly salary of 66,000 rupees or more, provided that 5 years have elapsed as from the	100 per cent of the excise duty payable on the motor car.

		date of the last purchase of a duty exempted car. The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with the exemption under paragraph (1).	
	(b) officers, other than advisers and officers employed on contract, drawing a monthly basic salary of 118,000 rupees or drawing a monthly basic salary in a scale the maximum of which is not less than 118,000 rupees, including those appointed in a temporary capacity, and who have not opted for the monthly car allowance in lieu of duty exemption;	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. This exemption shall be granted not more than once in every 6 years.	100 per cent of the excise duty payable on the motor car.

		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	
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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 (2) or (3) above shall be granted only on renewal of a motor car purchased with the exemption under paragraph (1).	100 per cent of the excise duty payable on the motor car.
	(c) officers, other than advisers and officers employed on contract, drawing a monthly basic salary of 67,900 rupees and above in a scale the maximum of which is not less than	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c. or 150kW. 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	100 per cent of the excise duty payable on the motor car.

	97,000 rupees or those drawing a monthly basic salary in the range of 80,000 rupees and up to 114,000 rupees orincumbents in grades specified in Annex I of Volume 1 of the PRB Report 2026, including those appointed in a temporary capacity, and who have not opted for the monthly car allowance in lieu of duty exemption;	car. or	
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.

		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 paragraph (2) or (3) above shall be granted only on renewal of a motor car purchased with the exemption under paragraph (1).	100 per cent 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 PRB Report 2003 and though not drawing a monthly basic salary of 80,000 rupees under the salary and conditions of service specified in the PRB Report 2026 and who have not opted for the monthly car	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c. or 150 kW. 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. or	100 per cent of the excise duty payable on the motor car.

	allowance in lieu of duty exemption;		
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 (1), (2) and (3) shall be granted on a personal basis. The exemption under paragraph (2) or (3) above shall be granted only on renewal of a motor car	100 per cent of the excise duty payable on the motor car.

		purchased with exemption under paragraph (1).	
	(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;	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.
	(f) advisers and officers employed on contract drawing a monthly basic salary of 118,000 rupees and up to 138,000 rupees and who have not opted for the monthly car allowance in lieu of duty exemption;	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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 on only one occasion.	100 per cent of the excise duty payable on the motor car.
	(g) advisers/officers employed on	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c. or 150	100 per cent of the excise duty payable on the motor car.

	contract drawing a monthly basic salary of 80,000 rupees and up to 114,000 rupees or advisers employed in the capacity of professionals listed at Annex I of the PRB Report 2026 and who have not opted for the monthly car allowance in lieu of duty exemption;	kW. 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.	
	(h) senior lecturers of the Academy of Design and Innovation, Mahatma Gandhi Institute, Mauritius Institute of Education, Open University of Mauritius, Université des Mascareignes, University of Mauritius and University of Technology who reckon at least 14 years' service in their respective cadre though drawing a monthly salary in a	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car

	scale the maximum of which is less than 118,000 rupees and who have not opted for the monthly car allowance in lieu of duty exemption;		
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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.	100 per cent of the excise duty payable on the motor car.

		The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).	
	(i) members of the medical and dental professions who reckon at least 14 years' service in their respective grade though drawing a monthly salary in a scale the maximum of which is less than 118,000 rupees and who have not opted for the monthly car allowance in lieu of duty exemption.	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.

		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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 (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).	100 per cent of the excise duty payable on the motor car.
[97] 7.	Government of Mauritius, a parastatal body, a statutory body or a local authority which is covered by the PRB Report 2026.	The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1). A car, as determined by the High-Powered Committee, for the official and private use of – (a) officers, including those appointed in a temporary capacity, drawing a monthly basic salary of 150,000 rupees or more, excluding officers at the level of Judge and above; 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 per cent of the excise duty payable on the motor car.

		(b) Judges and officers at this level and above, including those appointed in a temporary capacity, drawing a monthly basic salary of 150,000 rupees or more; 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.	100 per cent of the excise duty payable on the motor car.
		(c) accounting and/or responsible officers, including those appointed in a temporary capacity, drawing a monthly basic salary of 138,000 rupees but less than 150,000 rupees. 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. 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 2026, 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. Where the eligible person sells, pledges or disposes of the car within a period of 4 years from	100 per cent of the excise duty payable on the motor car.

		the date of the initial exemption, proportionate excise duty and value added tax shall be payable on that car.	
[98] 8.	(a) Officers drawing a monthly basic salary of 150,000 rupees or more (excluding officers at the level of Judge and above), including those appointed in a temporary capacity, and who qualify for a Government official car for their official and private use under the PRB Report 2026 but who opt not to avail of such facilities;	A car, up to 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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 per cent of the excise duty payable on the motor car.
	(b) Judges and officers at this level and above drawing a monthly salary of 150,000 rupees and above, including those appointed in a temporary capacity, and who qualify for a Government official	A car, up to 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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.	100 per cent of the excise duty payable on the motor car.

	car for their official and private use under the PRB Report 2026 but who opt not to avail of such facilities;		
	(c) Accounting and/or Responsible Officers drawing a monthly basic salary of 138,000 rupees but less than 150,000 rupees, including those appointed in a temporary capacity, and who qualify for a Government official car for their official and private use under the PRB Report 2026 but who opt not to avail of such facilities.	A car, up to 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.
[99] 9.	Judges and officers at this level and above, who qualify for a chauffeur-driven car for their official and private use under the PRB Report 2026 and who are approved by the High-Powered	A car, up to 4 years old, not exceeding 2,250 c.c. or 200 kW or above. 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-	100 per cent of the excise duty payable on the motor car.

	Committee to be eligible to purchase another car for private use over and above their entitlement.	Powered Committee, grant exemption for a replacement car.	
[100] 10.	Officers at the level of Permanent Secretary and above (other than those at item 9) who qualify for a chauffeur-driven car for their official and private use under the PRB Report 2026 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, with an engine capacity not exceeding 2,250 c.c. or 200 kW or above. This exemption shall be 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, subject to the approval of the High-Powered Committee, grant exemption for a replacement car.	100 per cent of the excise duty payable on the motor car.
[101] 11.	Officers, referred to in paragraph 16.2.157 of Volume 1 of the PRB Report 2026, who qualify for a car for their official and private use under the PRB Report 2026 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, within the prescribed ceiling value as determined by the High-Powered Committee. 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.	100 per cent of the excise duty payable on the motor car.
[102] 12.	Officers in grades requiring a university degree and who have	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW;	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher.

	never benefitted from duty exemption on a car and who are drawing a monthly basic salary in a salary scale the maximum of which is not less than 77,750 rupees under the PRB Report 2026 and subject to the approval of the Ministry of Public Service and Administrative Reforms (MPSAR).	or (2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. This concession may be granted once only subject to the approval of the MPSAR. 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 250,000 rupees of the excise duty payable on the motor car.
[103] 13.	Officers who would have drawn a monthly basic salary of 75,600 rupees and up to 81,000 rupees and those who would have drawn a monthly basic salary in a scale the maximum of which was not less than 75,600 rupees 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	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.

	Report 2026.		
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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 (2) or (3) shall be granted only on renewal of a motor car purchased with the exemption under paragraph (1).	100 per cent of the excise duty payable on the motor car.
[104] 14.	Officers who would have drawn a monthly salary of 50,100 rupees or more with effect from 1 January 2013, 1	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c. or 150 kW. This exemption shall be granted not more than	100 per cent of the excise duty payable on the motor car.

	January 2014 and 1 January 2015 with the PRB Report 2013 as per Recommendations specified in the PRB Report 2026 and who have not opted for the monthly car allowance in lieu of duty exemption.	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. or	
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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.	100 per cent of the excise duty payable on the motor car.

		The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with the exemption under paragraph (1).	
[105] 15.	Officers, though less than 50 years, who have never benefitted from duty exemption on a car but drawing a monthly salary of 48,600 rupees (PRB Report 2013) with effect from 01 January 2015 and those drawing a monthly salary of 36,600 rupees or more in a scale the maximum of which is not less than 54,600 rupees (PRB Report 2013) with effect from 01 January 2015 as per recommendations specified in the PRB Report 2026 and who have not opted for the monthly car allowance in lieu of duty exemption.	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW; or (2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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.	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher. Up to 250,000 rupees of the excise duty payable on the motor car.
[106] 16.	(a) Contract officers appointed in the capacity of Responsible and Accounting Officer against established	A car, up to 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. This exemption shall be granted not more than once in every 5 years.	100 per cent of the excise duty payable on the motor car.

	posts referred to in paragraph 16.2.121(i) of Volume 1 of the PRB Report 2026 and who have not opted for the (chauffeur-driven) Government official car.	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.	
	(b) Contract officers appointed in the capacity of Responsible and Accounting Officer against established posts referred to in paragraph 16.2.121(ii) of Volume 1 of the PRB Report 2026 and who have not opted for the (self-driven) Government official car.	A car, up to 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 per cent of the excise duty payable on the motor car.
[107] 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 16.2.165 of Volume 1 of	A car, up to 4 years old, with duty exemption benefits as applicable for corresponding grades in the service. 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.	As applicable for corresponding grades in the service.

	the PRB Report 2026.		
[108] [109] 18	Ambassadors returning to Mauritius after a tour of service in a mission abroad	(1) A motor car, up to 4 years old, with an engine capacity not exceeding 2,000 c.c. or 180 kW, purchased in the country of posting, subject to the approval of the High-Powered Committee; or (2) A motor car, up to 4 years old, with an engine capacity not exceeding 2,000 c.c. or 180 kW, after the expiry of their contract, subject to the approval of the High-Powered Committee. 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 grant concession for a replacement car on only one occasion.	100 per cent of the excise duty payable on the motor car. 100 per cent of the excise duty payable on the motor car.
[110] 19.	Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of 80,000 rupees or more and who has not opted for the monthly car allowance in lieu of duty exemption.	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c. or 150 kW. 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. or	100 per cent of the excise duty payable on the motor car.

		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 paragraph (2) or (3) shall be granted only on renewal of a motor carpurchased with exemption under paragraph (1).	100 per cent of the excise duty payable on the motor car.
[111] 20.	Head of Primary employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c. or 150 kW. This exemption shall be granted not more than once in every 7 years.	100 per cent of the excise duty payable on the motor car.

	67,900 rupees or more and who has 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. or	
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c. or 200 kW. 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. or	100 per cent of the excise duty payable on the motor car.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c. or 200 kW. 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 paragraph (2) or (3) shall be granted only on renewal of a motor car purchased	100 per cent of the excise duty payable on the motor car.

		with exemption under paragraph (1).	
[112] 20A.	Head of Primary employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary below 67,900 rupees and who has not opted for the monthly car allowance in lieu of duty exemption.	(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW; or (b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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 exemption for a replacement car. or	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is higher. Up to 250,000 rupees of the excise duty payable on the motor car.
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. This concession shall be granted not more than once in every 8 years. or	85 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is higher.

		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. 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 concession under paragraph (2) or exemption under paragraph (3) shall be granted only on renewal of a motor car purchased with concession under paragraph (1).	100 per cent of the excise duty payable on the motor car.
[113] 21.	Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary below 80,000 rupees and who has not opted for the monthly car allowance in lieu of duty exemption.	(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW; or (b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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.	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher. Up to 250,000 rupees of the excise duty payable on the motor car.

		or	
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. 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. or	85 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. 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 concession under paragraph (2) or exemption under paragraph (3) shall be granted only on renewal of a motor car purchased with concession under paragraph (1).	100 per cent of the excise duty payable on the motor car.
[114] 22.	(a) Conseiller Pedagogique employed in a primary school of	(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW;	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher.

	the Roman Catholic Education Authority; or (b) School Inspector employed in a primary school of the Hindu Education Authority, who has not opted for the monthly car allowance in lieu of duty exemption.	or (b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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. or	Up to 250,000 rupees of the excise duty payable on the motor car.
		(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. 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. or	85 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher.
		(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW. This exemption shall be granted not more than once in every 9 years.	100 per cent of the excise duty payable on the motor car.

		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 concession under paragraph (2) or exemption under paragraph (3) shall be granted only on renewal of a motor car purchased with concession under paragraph (1).	
[115] 23.	Employees of primary schools of the Roman Catholic Education Authority or Hindu Education Authority as set out hereunder – (a) Head Master; (b) Deputy Head Master; (c) Mentor; (d) Health and Physical Education Instructor; and (e) Primary School Educator, who have never benefited from duty exemption on the purchase of a car and – (i) reckon at least 22	(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. or 150 kW; or (2) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. or 115 kW. 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.	70 per cent of the excise duty payable on the motor car or 175,000 rupees, whichever is the higher. Up to 250,000 rupees of the excise duty payable on the motor car.

	years'service; and (ii) draw a monthly basic salary of 51,200 rupees or more.		
24. [116]**(Added by G.N. 267 of 2022 w.e.f 08.07.22)** [117] **(Deleted by G.N. 108 of 2026 w.e.f 01.01.2026)**			
[118] 25.	Officers of the Financial Crimes Commission as set out hereunder – (a) Chief Legal Adviser; (b) Director (Corporate Services Division), Director (Education and Preventive Division), Director (Asset Recovery and Management Division), Director (Investigations Division) (c) Secretary to the Financial Crimes Commission.	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 5 years. 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.	100 per cent of the excise duty payable on the motor car.

26.	Officers of the Financial Crimes Commission as set out hereunder – Head (Assets Recovery Unit), Head (Declaration of Assets Unit), Head (Unexplained Wealth Unit), Head (Education and Preventive Division), Head (Corporate Services Division), Head (Financial Crimes Unit), Head (Financing of Drug Dealings Unit), Head (Administration and International Investigations).	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 before the lapse of 4 years from the date of clearance, he may grant exemption for a replacement car.	100 per cent of the excise duty payable on the motor car.
27.	Officers of the Financial Crimes Commission as set out hereunder – (a) Senior Digital Forensic; (b) Legal Adviser; (c) Attorney; (d) Chief Officer (Information Technology Unit), Chief Officer (E d u c a t i o n and Preventive Division), Chief Officer (Asset Recovery and M a n a g e m e n t	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,600 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 before the lapse of 4 years from the date of clearance, he may grant exemption for a replacement car.	100 per cent of the excise duty payable on the motor car.

	Division), Chief Officer (Asset Management Unit), Chief Officer (Asset Recovery Unit), Chief Officer (Declaration of Assets Unit), Chief Officer (Unexplained Wealth Unit), Chief Officer (Complaint Advisory Processing Unit); (e) Chief Investigator; (f) Senior Legal Officer; (g) Senior Attorney; (h) Officer-in-Charge (Prosecution); (i) Staff Officer; (j) Manager (Finance), Manager (Human Resources), Manager (Information Technology), Manager (Procurement and Supply), Manager (Facilities and Support), Manager (Communications Unit), Manager (Education and Preventive Unit);		

	(k) Internal Auditor; (l) Principal Legal Adviser; (m) Principal Attorney.		
28.	Officers of the Financial Crimes Commission as set out hereunder – (a) Senior Officer (Information Technology), Senior Officer (Human Resources), Senior Officer (Finance), Senior Officer (Registry), Senior Officer (Procurement & Supply), Senior Officer (Facilities and Support), Senior Officer (Research and Development), Senior Officer (Multimedia Developer), Senior Officer (Asset Recovery and Management Division), Senior Officer (Legal Research), Senior Officer (Education	(a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,600 c.c.; or (b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. 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 before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car.	70 per cent of the excise duty payable on the motor car. Up to 200,000 rupees of the excise duty payable on the motor car.

	and Preventive Division), Senior Officer (Complaint Advisory Processing Unit); (b) Senior Investigator; (c) Senior Editor; (d) Marketing Specialist; (e) Data Analyst, who reckon at least 5 years' service in that grade at the Financial Crimes Commission (including service at the former Independent Commission Against Corruption, the former Integrity Reporting Services Agency or/and the former Asset Recovery Investigation Division).		
29.	Officers holding substantive appointment at the Financial Crimes Commission but who have never benefitted from duty exemption on the purchase of a car and – (a) reckon an aggregate of at least 22 years'	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.; or a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. 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	70 per cent of the excise duty payable on the motor car. Up to 200,000 rupees of the excise duty payable on the motor car.

	service in the public service and at the Financial Crimes Commission; and (b) draw a monthly salary of 43,301 rupees or more.	replacement car on only one occasion.	
[119] 30.	Director of the Institute for Judicial and Legal Studies	A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c. or 200 kW or above. 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 before the lapse of 4 years from the date of clearance, he may grant exemption for a replacement car.	100 per cent of the excise duty payable on the motor car.

[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. 09-August-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(ii)(A)(I), amended the First Schedule in Part IA, in Sub-Part A, in item 3, in the third column, in paragraph (1)(a)(ii)(B), by inserting, after the words "date of his return to Mauritius", the words "and he has stayed in Mauritius for not more than 150 days in the aggregate during that period of 5 years";

[4] w.e.f. 7 December 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(A), amended the Part IA, Sub-Part A of the First Schedule in item 3 by adding new paragraph (1A;

[5] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[6] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[7] w.e.f. 15 September 2021, G.N. No. 213 of 2021, the Excise (Amendment of Schedule) (No. 5) Regulations 2021, regulation 3(a),amended the First Schedule, in Part IA, by deleting item 8 and its corresponding entries –

8.	Any person holding a 'B' carrier's licence issued by the National transport Authority	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.	10 per cent

and replacing it by new item 8.

[7] W.e.f. 15 September 2021, G.N. No. 232 of 2021, the Excise (Amendment of Schedule) (No. 6) Regulations 2021, regulation 3,amended the First Schedule, in Part IA, by deleting item 8 and its corresponding entries and inserting new item 8 and its corresponding entries;

[9] W.e.f. 1 January 2024, **GN No. 55 of 2022**, the Excise (Amendment of Schedule)(No.2) Regulations 2024, regulation 3 amended the Part IA, Sub-Part A of the First Schedule by deleting item 10 –

10. **(Suspended as from 16 March 2020 to 31 December 2022)** **(Suspended as from 1 January 2023 to 31 December 2023)**	Any passenger	(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; 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 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 (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	0 per cent

and replacing it by new item 10.

[10] w.e.f. 01-September-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(II), amended the First Schedule in Part IA, in Sub-Part A, by deleting item 10 and its corresponding entries, which reads as follows –

10.	Any passenger	The following goods, when imported by a passenger of 18 years of age or over, for his personal use and consumption and if declared upon entry – (a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; (ii) spirits not exceeding 2 litres; and (iii) wine, ale or beer, not exceeding 4 litres; or (b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and (ii) (A) spirits not exceeding 3 litres; or (B) wine, ale or beer, not exceeding 6 litres, provided that excise duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported, in excess of respective quantities referred to above.	0 per cent

And replacing it by new item 10.

11

10A. (w.e.f 13 November 2020 and shall remain in force until 31 December 2022) (w.e.f 01 January 2023 and shall remain in force until 31 December 2023)	Any passenger	The following goods when imported by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry – (a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; (ii) spirits not exceeding 2 litres; and (iii) wine, ale or beer not exceeding 6 litres; or (b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and (ii) (A) spirits not exceeding 5 litres; or (B) wine, ale or beer not exceeding 10 litres, provided that excise duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported in excess of those amounts, respectively.	0 per cent

[12] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[13] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[14] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[15] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[16] w.e.f. 13-August-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(A), amended the First Schedule in Part IA, in Sub-Part A, by deleting item 16 –

16.	A member of the National Assembly	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.	0 per cent

and replacing it by new item 16.

[17] w.e.f. 01-August-2024, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(III), amended the First Schedule in Part IA, in Sub-Part A, by deleting item 19 and its corresponding entries, which reads as follows –

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%

and replacing it by new item 19 and its corresponding entries;

[18] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(A), amended item 23 of Sub-Part A of Part IA of the First Schedule in the third column, by inserting, after the words "1,450 c.c.", the words "or 150 kW";

[19] w.e.f. 01 October 2024, **GN No. 218 of 2024**, the Excise (Amendment of Schedule) (No. 4) Regulations 2024, regulation 3, amended Sub-Part A of Part IA of the First Schedule by deleting item 23A -

23A.	A priest registered with – (a) a religious federation receiving a subsidy from Government; or (b) the Ministry responsible for the subject of arts and cultural heritage	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 exemption for a replacement car.	0%

and replacing it by new item 23A.

[20] w.e.f. 29 Nov 2025, GN No. 134 of 2025, the Excise (Amendment of Schedule) (No. 2) Regulations 2025, regulation 3, amended Sub-Part A of Part IA of the First Schedule by deleting item 23A.

23A.	(a) A priest registered with or employed by – (i) a religious federation receiving a subsidy from Government; or (ii) a religious association; (b) A priest registered with the Ministry responsible for the subject of arts and cultural heritage; or (c) A religious federation, receiving a subsidy from Government, employing priests. (Added by ACT 11/2024 w.e.f. 27.07.2024) (Deleted and replaced by GN 218 - 2024 w.e.f. 01.10.2024)	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 exemption for a replacement car. This exemption shall be granted on such terms and conditions as may be determined by the Ministry responsible for the subject of arts and cultural heritage. Where a priest has benefitted from this exemption, a religious federation shall not benefit from exemption in respect of that priest under paragraph (c) unless the period of 7 years has lapsed. 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 motor cars is damaged in an accident and is a total loss, he may grant exemption for a replacement car. The total number of motor cars exempted shall be limited to the total number of priests employed by the religious federation. This exemption shall be granted on such terms and conditions as may be determined by the Ministry responsible for the subject of arts and cultural heritage. Where a religious federation has benefitted from this exemption, a priest, in respect of whom the exemption has been taken, shall not benefit from exemption under paragraph (a) or (b) unless the period of 7 years has lapsed.	0% 0%

[21] w.e.f. 31 August 2024, **GN No. 138 of 2024**, the Excise (Amendment of Schedule) (No. 3) Regulations 2024, regulation 3(b), amended Sub-Part A of Part IA of the First Schedule by deleting item 24

24	A Trade Union Federation	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.	15 %

and replacing it by new item 24.

[22] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(B), amended item 24 of Sub-Part A of Part IA of the First Schedule in the third column, in the first paragraph, by inserting, after the words "1,450 c.c.", the words "or 150 kW";

[23] w.e.f. 09-August-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(IV), amended the First Schedule in Part IA, in Sub-Part A, by deleting item 25 and its corresponding entries, which reads as follows –

25	A disabled person who is in gainful employment (Amended by GN 26 - 2007 w.e.f 14.02.07) (Amended by GN 2 - 2013 w.e.f. 01.01.13) (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	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. 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. (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)	0% (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)

and replacing it by new item 25 and its corresponding entries;

[24] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(C), amended item 25 of Sub-Part A of Part IA of the First Schedule in the third column, in the first paragraph, by inserting, after the words "1,600 c.c.", the words "or 200 kW";

[25] w.e.f 13 August 2026, **Act No. 14 of 2026**, the Finance Act 2026, sub paragraph 4(e)(ii)(B), item 37 of Sub-Part A of Part IA of the First Schedule, in the third column, by repealing paragraph (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.

and replacing it by new paragraph (a).

[26] w.e.f. 13-August-2026, **Act No. 14 of 2026**, the Finance Act 2026, sub paragraph 4(e)(ii)(C), amended Sub-Part A of Part IA of the First Schedule, by deleting item 39 –

39	A small and medium enterprise registered with the Small and Medium Enterprises Development Authority under the repealed Small and Medium Enterprises Development Authority Act or registered under the Small and Medium Enterprises Act 2017 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 **(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)** **(Amended by Act No. 16 of 2017 w.e.f. 18 January 2018)**	(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister. (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.	0%

and replacing it with new item 39.

[27] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[28] *w.e.f. 01-04-2021*, ***GN No. 61 of 2021***, The Excise (Amendment of Schedule)(No. 2) Regulations 2021, regulation 3(b)(i) amended the First Schedule, in Part IA, in Sub-part A, by deleting item 51 and its corresponding entries -

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)** **(Amended by GN 218-2016 w.e.f 01.01.16)**	(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. (5) Agricultural planting/potting bag (Low Density Polyethylene-LDPE). (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)** (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)**	0 %

[29] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(D), amended item 53 of Sub-Part A of Part IA of the First Schedule, in the third column, in paragraph (a), by adding the words "or 200 kW";

[30] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[31] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[32] w.e.f. 1 December 2023, GN 129 of 2023, the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(i)(B) **amended** Part IA, in Sub-part A, in item 61, in the third column, by deleting the words *"A motor car which is aged 40 years or more from the date of its original registration in or outside Mauritius"* and replacing them by the words *"A motor car originally registered, in or outside Mauritius, prior to 1 January 1970 and includes a motor car which, prior to 1 December 2023, was aged 40 years or more from its date of original registration in or outside Mauritius"*;

[33] w.e.f. 1 January 2016, GN No. 213 of 2021, The Excise (Amendment of Schedule) (No. 5) Regulations 2021, regulations 3(b), amended the First Schedule, in Part IA in Sub-part A by deleting item 64 and its corresponding entries –

64	Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder –		
	(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 Deputy Chief Legal Adviser	A motor car with an engine capacity not exceeding 1,600 cc, not more than once in every 7 years.	0%
	(d) Director of Investigations; Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Chief Attorney	A motor car with an engine capacity not exceeding 1,800 cc, 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 concession or exemption for a replacement car.	0%

and replacing it by item 64 and its corresponding entries.

[34] w.e.f. 13 June 2023, GN No. 129 of 2023, the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(i)(C) amended the Excise Act, in the First Schedule in Part IA, in Sub-part A, by deleting items 64 their corresponding entries –

64.	Officers, whether employed on contract or in substantive capacity, at the Independent Commission Against Corruption as set out hereunder –		

	(a) Principal Legal Adviser, Principal Attorney, Senior Legal Adviser, Legal Adviser and Attorney;	A motor car with an engine capacity not exceeding 1,500 c.c., not more than once in every 7 years	0%
	(b) Chief Investigators, Chief Corruption Prevention Officers and Accountant;	A motor car with an engine capacity not exceeding 1,500 c.c., 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 Deputy Chief Legal Adviser;	A motor car with an engine capacity not exceeding 1,600 c.c., not more than once in every 7 years	0%
	(d) Director of Investigations, Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Chief Attorney.	A motor car with an engine capacity not exceeding 1,800 c.c., 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 concession or exemption for a replacement car	0%

[35] w.e.f. 1 January 2016, GN No. 213 of 2021, The Excise (Amendment of Schedule) (No. 5) Regulations 2021, regulations 3(b), amended the First Schedule, in Part IA in Sub-part A by deleting item 64A and its corresponding entries -

64A.	Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder – (b) Communication and Press Relations Executive (c) Information Technology Manager (d) Internal Auditor	A motor car with an engine capacity not exceeding 1,500 c.c., 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.	30%

and replacing it by item 64A and its corresponding entries.

[36] w.e.f. 13 June 2023, GN No. 129 of 2023, the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(i)(C) amended the Excise Act, in the First Schedule in Part IA, in Sub-part A, by deleting item 64A and their corresponding entries –

64A.	Officers, whether employed on contract or in substantive capacity, at the Independent Commission Against Corruption as set out hereunder – (a) Communication and Press Relations Executive; (b) Information Technology Manager; (c) Internal Auditor.	A motor car with an engine capacity not exceeding 1,500 c.c., 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	30%

[37] w.e.f. 13 June 2023, GN No. 129 of 2023, the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(i)(C) amended the Excise Act, in the First Schedule in Part IA, in Sub-part A, by deleting items 64B and their corresponding entries –

64B.	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 – (a) reckon an aggregate of at least 22 years' service in the public service and at the ICAC; and (b) draw a monthly basic salary of Rs 52,350 or more.	A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c. 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.	30% of the rate applicable to the motor car.

[38] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[39] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[40] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[41] W.e.f. 1 January 2024, **GN No. 55 of 2022**, the Excise (Amendment of Schedule)(No.2) Regulations 2024, regulation 3 amended the Part IA, Sub-Part A of the First Schedule by deleting item 71 –

71 (Suspended as from 16 March 2020 to 31 December 2022) (Suspended as from 1 January 2023 to 31 December 2023)	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius. (GN 173 of 2014 w.e.f 15 September 2014)	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 – (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.)	0 per cent

and replacing it by new item 71.

[42] w.e.f. 01-September-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(V), amended the First Schedule in Part IA, in Sub-Part A, by deleting item 71 and its corresponding entries, which reads as follows –

71	Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues	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 – (a) in the Island of Rodrigues, on entering the Island of Rodrigues; or (b) in the Island of Mauritius, on entering the Island of Mauritius and if declared upon entry – (i) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes; (B) spirits not exceeding 2 litres; and (C) wine, ale or beer not exceeding 4 litres; or (ii) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and (B) (I) spirits not exceeding 3 litres; or (II) wine, ale or beer, not exceeding 6 litres, provided that – (a) value added tax shall be payable on the goods referred to in subparagraphs (i) and (ii); and (b) excise duty and value added tax shall be paid on any quantity purchased in excess of the respective quantities referred to above.	0 per cent

And replacing it by new item 71.

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71A. (w.e.f 13 November 2020 and shall remain in force until 31 December 2022) (w.e.f 1 January 2023 and shall remain in force until 31 December 2023)	Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues	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 – (a) in the Island of Rodrigues, on entering the Island of Rodrigues; or (b) in the Island of Mauritius, on entering the Island of Mauritius, and if declared upon entry – (a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; (ii) spirits not exceeding 2 litres; and (iii) wine, ale or beer not exceeding 6 litres; or (b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and (ii) (A) spirits not exceeding 5 litres; or (B) wine, ale or beer not exceeding 10 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.	0 per cent

[44] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(E), amended item 72 of Sub-Part A of Part IA of the First Schedule in the third column, in paragraph (1), by adding the words "or 200 kW";

[45] w.e.f. 13-August-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(D), amended item 72 of Sub-Part A of Part IA of the First Schedule,in the third column, in the second paragraph, by deleting the words "(a) and (b)" and replacing them by the words "(1) and (2)";

[46] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(F), amended item 72A of Sub-Part A of Part IA of the First Schedule in the third column, in paragraph (1), by adding the words "or 200 kW";

[47] w.e.f. 13-August-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(E), amended item 72A of Sub-Part A of Part IA of the First Schedule, in the third column, in the second paragraph, by deleting the words "(a) and (b)" and replacing them by the words "(1) and (2)";

[48] w.e.f. 13-August-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(F), amended Sub-Part A of Part IA of the First Schedule, by inserting, after item 72A, new item 72B;

[49] w.e.f. 23 September 2023, **GN No. 129 of 2023**, the Excise (Amendment of Schedule)Regulations 2023, regulation 3(b)(i)(D), amended Sub-Part A of Part IA of the First Schedule by deleting item 77 –

77.	Any person	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

and its corresponding entries and replacing it by new item 77;

[50] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[51] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[52] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[53] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[54] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[55] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[56] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(i)(B), amended the Part IA, Sub-Part A of the First Schedule by deleting items 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81, 82, 83, 84, 85 and 86 and their corresponding entries;

[57] w.e.f. 09-August-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(VI), amended the First Schedule in Part IA, in Sub-Part A, by deleting item 87 and its corresponding entries, which reads as follows –

87.	Any person, approved by the Minister, engaged in the implementation of a project funded by a foreign State or a donor organisation to the extent of at least 50 per cent of the estimated project value from – (a) grant; or (b) concessional financing, as the Minister may approve. (Added by G.N. 236 of 2017 w.e.f 02.12.2017) (Amended by ACT 11/2024 w.e.f. 27.07.2024)	Goods, including motor vehicles, in respect of the implementation of the project referred to in Column 2.	0%

and replacing it by new item 87 and its corresponding entries;

[58] w.e.f. 01-July-2021, **ACT-15/2021**, section 24(i)(iii) of The Finance (Miscellaneous Provisions) Act 2021, amended the Excise Act, in the First Schedule, in Part IA, in Sub-part A, by adding new item 91 (Sugar Sweetened Products);

[59] w.e.f. 02-August-2022, **ACT-15/2022**, section 21(j)(B) of The Finance (Miscellaneous Provisions) Act 2022, amended the Excise Act, in the First Schedule, in Part IA, in Sub-part A, by adding new item 91 (Motor Museum);

[60] w.e.f. 02-August-2022, **GN No. 267 of 2022**, regulation 3(a) amended the Excise Act, in the First Schedule, in Part IA, in Sub-part A,-

(i) by deleting the following item –

91.	Any person operating a museum for motor vehicles and holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act	Motor vehicles for exhibition in the museum under such terms and conditions as the Director-General may determine.	0%

(ii) by adding new item 93;

[61] *w.e.f. 15-September-2022*, ACT 12 of 2023, Finance (Miscellaneous Provisions) Act 2023, section 28(f)(ii) amended the Excise Act, in the First Schedule, in Part IA, in Sub-part A, by adding new Item 94.

[62] *w.e.f. 30-March-2023*, ACT 12 of 2023, Finance (Miscellaneous Provisions) Act 2023, section 28(f)(ii) amended the Excise Act, in the First Schedule, in Part IA, in Sub-part A, by adding new Item 95.

[63] w.e.f. 01 August 2023, GN 129 of 2023, the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(i)(E) amended the Excise Act, in the First Schedule in Part IA, in Sub-part A, by deleting the words "(excluding vehicles)" in item 95.

[64] *w.e.f. 20-July-2023*, ACT 12 of 2023, Finance (Miscellaneous Provisions) Act 2023, section 28(f)(ii) amended the Excise Act, in the First Schedule, in Part IA, in Sub-part A, by adding new Item 96.

[65] w.e.f.13 June 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(i)(G), amended item 96 of Sub-Part A of Part IA of the First Schedule in the third column, in paragraph (a), by adding the words "or 200 kW";

[66] w.e.f. 06-June-2025, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(G), amended in item 96 amended of Sub-Part A of Part IA of the First Schedule, in the second column, by deleting the following words –

(c) one single space cabin vehicle; or

(d) one van,

approved by the National Social Inclusion Foundation;

and replacing them by new paragraphs (c),(d)and (e);

[67] w.e.f. 06-June-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(VII), amended the First Schedule in Part IA, in Sub-Part A, by adding new item 97 and its corresponding entries;

[68] w.e.f. 06-June-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(A)(VII), amended the First Schedule in Part IA, in Sub-Part A, by adding new item 98 and its corresponding entries;

[69] w.e.f. 13-August-2026, **Act No. 14 of 2026**, the Finance Act 2026, sub paragraph 4(e)(ii)(H), amended Sub-Part A of Part IA of the First Schedule, by adding the new item 99;

[70] w.e.f. 01-October-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(H), amended Sub-Part A of Part IA of the First Schedule, by adding the new item 100;

[71] w.e.f. 13-August-2026, **Act No. 14 of 2026**, the Finance Act 2026, sub paragraph 4(e)(ii)(H), amended Sub-Part A of Part IA of the First Schedule,by adding the new item 101;

[72] w.e.f. 01-October-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(H), amended Sub-Part A of Part IA of the First Schedule, by adding the new item 102;

[73] w.e.f. 01-October-2026, Act No. 14 of 2026, the Finance Act 2026, sub paragraph 4(e)(ii)(H), amended Sub-Part A of Part IA of the First Schedule, by adding the new item 103;

[74] *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;*

[75] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(B) amended Sub-Part B by inserting, in the appropriate alphabetical order, the new definition "PRB Report 2003";

[76] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(B) amended Sub-Part B by inserting, in the appropriate alphabetical order, the new definition "PRB Report 2008";

[77] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(ii)(A), amended the Part IA, in Sub-Part B of the First Schedule by inserting new definitions;

[78] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(B) amended Sub-Part B by inserting, in the appropriate alphabetical order, the new definition "PRB Report 2026";

[79] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(A) amended Sub-Part B by deleting the definition of "PRB Report 2016" –

> *"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;*

[80] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(A) amended Sub-Part B by deleting the definition of "PRB Report 2021" –

> *"PRB Report 2021" 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 October 2021;*

[81] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(A) amended Sub-Part B by deleting the definition of "2013 EOAC Report" –

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

[82] *w.e.f. 01-04-2021*, ***GN No*. 61** of 2021, The Excise (Amendment of Schedule)(No. 2) Regulations 2021, regulation 3(b)(ii) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 3–

3.	Any person	A motor car with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 November 2020 and ending on 31 March 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.

and replacing it by new item 3.

[83] *w.e.f. 05-04-2021*, ***GN No*. 73** of 2021, The Excise (Amendment of Schedule)(No. 3) Regulations 2021, regulation 3 amended the First Schedule, in Part IA, in Sub-part B, by deleting item 3–

3.	Any person	A motor car with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 April 2021 and ending on 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.

and replacing it by new item 3.

[84] *w.e.f. 01-07-2021*, ***GN No*. 135** of 2021, The Excise (Amendment of Schedule)(No. 4) Regulations 2021, regulation 3(b) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 3–

3.	Any person	A motor car, including one having both internal combustion engine and electric motor, with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 5 April 2021 and ending on 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.

and replacing it by new item 3.

[85] *w.e.f. 01-07-2022*, ***GN No*. 150 of 2022**, he Excise (Amendment of Schedule)(No. 2) Regulations 2022, regulation 3(b) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 3 –

3.	Any person	A motor car, including one having both internal combustion engine and electric motor, with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022. 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.

and replacing it by new item 3.

[86] *w.e.f. 01-07-2022*, **, *GN No. 267 of 2022*, the Excise (Amendment of Schedule)(No. 2) Regulations 2022, regulation 3(b)(i) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 3 –**

3.	Any person	A motor car with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023. 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.

and replacing it by new item 3.

[87] *w.e.f. 01-07-2023*, , ***GN No. 129 of 2023,*** **the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(ii)(A) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 3 –**

3.	Any person	A motor car with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023. 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.	55% of the excise duty payable on the motor car.

and replacing it by new item 3.

[88] *w.e.f. 01-04-2021*, ***GN No.*** **61** of 2021, The Excise (Amendment of Schedule)(No. 2) Regulations 2021, regulation 3(b)(ii) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 4 –

4.	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.; (b) A motor car, with both internal combustion engine and electric motor, with an engine capacity exceeding 1,600 c.c. but not exceeding 2,000 c.c.; (c) a double space cabin vehicle; (d) a single space cabin vehicle; (e) an electric vehicle; or (f) a van, provided that it is cleared during the period starting on 1 November 2020 and ending on 31 March 2021. 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.	30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.

and replacing it by new item 4.

[89] *w.e.f. 05-04-2021*, ***GN No.*** **73** of 2021, The Excise (Amendment of Schedule)(No. 3) Regulations 2021, regulation 3 amended the First Schedule, in Part IA, in Sub-part B, by deleting item 4–

4.	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.; (b) A motor car, with both internal combustion engine and electric motor, with an engine capacity exceeding 1,600 c.c. but not exceeding 2,000 c.c.; (c) a double space cabin vehicle; (d) a single space cabin vehicle; (e) an electric vehicle; or (f) a van, provided that it is cleared during the period starting on 1 April 2021 and ending on 30 June 2021. 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.	30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.

and replacing it by new item 4.

[90] *w.e.f. 01-07-2021*, ***GN No*. 135** of 2021, The Excise (Amendment of Schedule)(No. 4) Regulations 2021, regulation 3(b) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 4-

4.	Any person	(a) A motor car, including one having both internal combustion engine and electric motor, with an engine capacity exceeding 1,000 c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; (d) an electric vehicle; or (e) a van, provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021. 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.	30% of the excise duty payable on the vehicle.

and replacing it by new item 4.

[91] *w.e.f. 01-07-2022*, ***GN No*. 150 of 2022**, The Excise (Amendment of Schedule)(No. 2) Regulations 2022, regulation 3(b) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 4–

4.	Any person	(a) A motor car, including one having both internal combustion engine and electric motor, with an engine capacity exceeding 1,000 c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; (d) an electric vehicle; or (e) a van, provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022. 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.	30% of the excise duty payable on the vehicle.

and replacing it by new item 4.

[92] w.e.f. 01-07-2022, , GN No. 267 of 2022, the Excise (Amendment of Schedule)(No. 4) Regulations 2022, regulation 3(b)(i) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 4 –

4.	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; or (d) a van, provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023. 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.	30% of the excise duty payable on the vehicle.

and replacing it by new item 4.

[93] *w.e.f. 01-07-2023, , **GN No. 129 of 2023,*** **the Excise (Amendment of Schedule) Regulations 2023, regulation 3(b)(ii)(A) amended the First Schedule, in Part IA, in Sub-part B, by deleting item 4 –**

4.	Any person	(a) A motor car with an engine capacity exceeding 1,000 c.c.; (b) a double space cabin vehicle; (c) a single space cabin vehicle; or (d) a van, provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023. 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.	45% of the excise duty payable on the vehicle.

and replacing it by new item 3.

[94] w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule)(No.7) Regulations 2021, regulation 3(b)(ii)(B), amended the Part IA in Sub-Part B of the First Schedule by inserting new items 5 to 23 and their corresponding entries;

[95] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 5 and replacing it by new item 5.
[96] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 6 and replacing it by new item 6.
[97] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 7 and replacing it by new item 7.
[98] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 8 and replacing it by new item 8.
[99] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 9 and replacing it by new item 9.
[100] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 10 and replacing it by new item 10.
[101] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 11 and replacing it by new item 11.
[102] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 12 and replacing it by new item 12.
[103] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 13 and replacing it by new item 13.
[104] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 14 and replacing it by new item 14.
[105] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 15 and replacing it by new item 15.
[106] w.e.f. 01January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 16 and replacing it by new item 16.
[107] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 17 and replacing it by new item 17.
[108] w.e.f. 09-August-2025, Act No. 18 of 2025, the Finance Act 2025, Section 16(i)(ii)(B), amended the First Schedule in Part IA, in Sub-Part B, by deleting item 18 and its corresponding entries, which reads as follows –

18.	Ambassadors returning to Mauritius after a tour of service in a mission of Mauritius abroad and subject to the approval of the High-Powered Committee.	(1) A motor car, up to 4 years old, purchased in the country of posting; or (2) A motor car (up to 4 years old) removed from a bonded warehouse in Mauritius. 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 grant concession for a replacement car on only one occasion.	100 per cent of the excise duty on the motor car. 100 per cent of the excise duty on the motor car.

and replacing it by new item 18 and its corresponding entries.

[109] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 18 and replacing it by new item 18.
[110] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 19 and replacing it by new item 19.
[111] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 20 and replacing it by new item 20.
[112] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(D), amended Sub-Part B of Part IA of the First Schedule, by adding new item 20A.
[113] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 21 and replacing it by new item 21.
[114] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 22 and replacing it by new item 22.
[115] w.e.f. 01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(C) and (D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 23 and replacing it by new item 23.
[116] w.e.f. 08-07-2022, , GN No. 267 of 2022, the Excise (Amendment of Schedule)(No. 4) Regulations 2022, regulation 3(b)(ii) amended the First Schedule, in Part IA, in Sub-part B, by adding new item 24.
[117] w.e.f.01 January 2026, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(D), amended Sub-Part B of Part IA of the First Schedule, by deleting item 24 –

24.	Employees of primary schools of the Roman Catholic Education Authority who have never benefited from duty exemption on the purchase of a motor car and who – (a) reckon not less than 5 years' service; and (b) draw a monthly basic salary of 31,000 rupees or more.	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c. 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.	Up to 150,000 rupees of the excise duty payable on the motor car.

[118] w.e.f. 01-June-2025, GN 88 of 2025,regulation 3(a), amended the First Schedule in Part IA, in Sub-Part B, by deleting items 25, 26, 27, 28 and 29, which reads as follows–

25. **(Added by G.N. 129 of 2023 w.e.f 13.06.23)**	Officers of the Independent Commission Against Corruption as set out hereunder – (a) Chief Legal Adviser, Director (Corporate Services), Director (Corruption Prevention Education Division), Director (Declaration of Assets), Director (Corruption Investigation Division), Director (Office of Director-General/Secretary to the Commission); (b) Deputy Chief Legal Adviser, Deputy Director (Corruption Investigation Division), Deputy Chief Investigator.	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 5 years. 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.	100 per cent of the excise duty payable on the motor car.
26. **(Added by G.N. 129 of 2023 w.e.f 13.06.23)**	Officers of the Independent Commission Against Corruption as set out hereunder – Assistant Director (Systems Enhancement), Assistant Director (Community Relations), Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering).	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 7 years. 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.	100 per cent of the excise duty payable on the motor car.

27. **(Added by G.N. 129 of 2023 w.e.f 13.06.23)**	Officers of the Independent Commission Against Corruption as set out hereunder – (a) Legal Adviser, Attorney, Senior Legal Adviser, Head Attorney, Principal Legal Adviser; (b) Chief Information Technology Officer, Chief International Relations Officer, Chief Communication & Public Relations Officer, Chief Corruption Prevention Officer (Systems Enhancement), Chief Corruption Prevention Officer (Community Relations), Chief Officer (Declaration of Assets), Chief Investigator; (c) Manager (Information Technology), Manager (Finance and Facility Management), Manager (Declaration of Assets), Manager (Human Resource & Administration), Manager (Procurement).	A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 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 before the lapse of 4 years from the date of clearance, he may grant exemption for a replacement car.	100 per cent of the excise duty payable on the motor car.

28. **(Added by G.N. 129 of 2023 w.e.f 13.06.23)**	Officers of the Independent Commission Against Corruption as set out hereunder – Senior Information Technology Officer, Senior Human Resource Officer, Senior Officer (General Administration), Senior Officer (Finance), Senior Officer (Procurement), Senior Corruption Prevention Officer (Community Relations), Senior Corruption Prevention Officer (Systems Enhancement), Senior Research and Development Officer, Multimedia Education Programme Developer, Senior Officer (Declaration of Assets), Senior Digital Forensic Officer, Senior Investigator (Anti-Corruption & Anti-Money Laundering), Senior Legal Research Officer, Internal Auditor, who reckon at least 5 years' service in that grade at the Commission.	(a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.; or (b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c. 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 before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car.	70 per cent of the excise duty payable on the motor car. Up to 200, 000 rupees of the excise duty payable on the motor car.

29. **(Added by G.N. 129 of 2023 w.e.f 13.06.23)**	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 – (a) reckon an aggregate of at least 22 years' service at the ICAC; and (b) draw a monthly salary of 38,050 rupees or more.	(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. 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.	70 per cent of the excise duty payable on the motor car. Up to 200, 000 rupees of the excise duty payable on the motor car.

and replacing it by new items 25, 26, 27, 28 and 29.

[119] w.e.f. 22 December 2025, GN No. 108 of 2026, the Excise (Amendment of Schedule) Regulations 2026, regulation 3(b)(ii)(D), amended Sub-Part B of Part IA of the First Schedule, by adding new item 30.