

THE EXCISE ACT

FIRST SCHEDULE

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

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EXCISE ACT

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

Sub-Part A

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

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

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2.	<p>Any Tour Operator or Car hire company registered at the Tourism Authority</p> <p><u>(Amended by GN 26-2007 W.E.F 14.02.07)</u></p> <p><u>(Amended by GN 10-2009 w.e.f. 01.01.09)</u></p> <p><u>(Amended by GN 150-2009 w.e.f. 19.11.09)</u></p> <p><u>(Deleted by GN 188-2011 w.e.f. 05.11.11)</u></p>		
3.	<p>Any returning citizen of Mauritius who is coming back to settle in Mauritius.</p> <p><u>(Amended by GN 125-2007 w.e.f. 06.09.07)</u></p> <p><u>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</u></p> <p><u>(Amended Act 26 - 2012 w.e.f. 22.12.12)</u></p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Item 3 was repealed and replaced by</u></p>	<p>(1)One motor vehicle or motorcycle provided that the returning citizen –</p> <p>(a) makes a written declaration, in a form approved by the Director-General, that –</p> <p>(i) he is a citizen of Mauritius; and</p> <p>(ii)(A) during the 10 years preceding the date of his return to Mauritius, he has stayed or worked in Mauritius for not more than 3 years in the aggregate; or</p>	<p>15% on the first Rs 1.5 million of the value of the motor vehicle or motorcycle and the rate specified in Part I of the First Schedule to the Excise Act shall apply on the difference.</p>

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	<p><u>GN 236 of 2017 w.e.f 2 December 2017 except for paragraphs 2(b) and 4(b) w.e.f. 22 October 2016)</u></p>	<p>(B) he has been residing outside Mauritius for a period of at least 5 years preceding the date of his return to Mauritius, and –</p> <p style="padding-left: 40px;">(I) he has been working outside Mauritius for the said period; or</p> <p style="padding-left: 40px;">(II) he has ceased to work on having reached retirement age;</p> <p>(b) submits documentary evidence to support his declaration under subparagraph (a).</p> <p>³(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.</p> <p>(2) Where a returning citizen has imported a motor vehicle or motorcycle –</p> <p style="padding-left: 40px;">(a) he shall submit documentary evidence that he has purchased the motor vehicle or motorcycle outside Mauritius prior to the date of his return to Mauritius; and</p> <p style="padding-left: 40px;">(b) he shall ship the motor vehicle or motorcycle to Mauritius in his name within 180 days of the date of his return to Mauritius or any other period where the Director-General is satisfied that the motor vehicle or motorcycle was not shipped within 180 days of the date of his return due to any</p>	

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		<p>just or reasonable cause.</p> <p>(3) Where the imported motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted where the conditions specified in paragraph (1) are satisfied and the spouse settles in Mauritius together with the citizen of Mauritius.</p> <p>(4) Where a returning citizen has not imported a motor vehicle or motorcycle, he may benefit from the concession on a motor vehicle or motorcycle removed from a bonded warehouse in Mauritius, provided that –</p> <p>(a) he satisfies the conditions specified in paragraph (1); and</p> <p>(b) the motor vehicle or motorcycle is cleared within 180 days of the date of his return or any other period where the Director-General is satisfied that the motor vehicle or motorcycle was not cleared within 180 days of the date of his return due to any just or reasonable cause.</p> <p>(5)(a) Where a returning citizen, who has been temporarily residing and working in Mauritius, decides to remain permanently in Mauritius, he may make an application to the Director-General for concession under this item, provided that the application is received within 3 years from the date of his temporary return.</p> <p>(b) Where a returning citizen makes an application under subparagraph (a), he shall be granted the concession where the conditions specified in paragraph (1) are satisfied, the date of his</p>	

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		<p>return to Mauritius for good being deemed to be the date of his application.</p> <p>(6) Where a returning citizen has been granted concession on a motor vehicle or motorcycle under this item, no other concession under this item shall be granted to his spouse or to any of his dependent children.</p> <p>(7) Where a returning citizen has been granted concession on a motor vehicle or motorcycle, he shall, for a period of 4 years from the date of validation of the import declaration, not absent himself from Mauritius for more than 183 days in aggregate during each year or any other period unless the Director-General is satisfied that his absence is due to any just or reasonable cause.</p> <p>(8) Where the returning citizen dies within a period of 4 years from the date of validation of the import declaration of the motor vehicle or motorcycle, no excise duty and value added tax representing the concession granted shall be payable on the motor vehicle or motorcycle, provided that the motor vehicle or motorcycle is not sold, pledged or disposed of within that period.</p> <p>(9) This concession shall be granted once only. Where the Director-General is satisfied that the motor vehicle or motorcycle is damaged in an accident within 2 years from the date of clearance and is a total loss, he may grant concession for a replacement motor vehicle or motorcycle on only one occasion.</p>	

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4			
5			
6.	<p>Any person (Amended by GN 1 of 2014 w.e.f. 03.01.2014)</p>	<p>Motor vehicle (other than motor car, station wagon derived from motor car, "Jeep-type" motor vehicle or sports utility vehicle) having the following features -</p> <ul style="list-style-type: none"> (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, <p>when proved to the satisfaction of the Director-General to be used –</p> <ul style="list-style-type: none"> 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 the transport of not less than 8 persons including the driver. 	40 per cent

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		<p>For the purposes of this item –</p> <p>“gross vehicle weight” means the technically permissible maximum laden weight (in kg) of the motor vehicle as declared by the manufacturer; and</p> <p>“unladen weight” means the nominal weight of the motor vehicle (in kg) including the factory fitted equipment for normal operation of the motor vehicle, as declared by the manufacturer.</p>	
7.	<p>Any manufacturer registered with the Director-General</p> <p>[Added by GN 47/2005, w.e.f. 04.04.05]</p> <p>(Deleted and replaced by GN 1 of 2014 w.e.f. 01.09.2013)</p>	<p>Excisable goods, when proved to the satisfaction of the Director-General to be used as input in the production and processing of goods.</p>	0 per cent
^{6 7} 8.	<p>Any person holding a ‘B’ carrier’s licence issued by the National Land Transport Authority</p> <p>(Deleted and replaced by GN 213 of 2021 w.e.f. 15.09.2021)</p> <p>(Deleted and replaced by GN 232 of 2021 w.e.f. 15.09.2021)</p>	<p>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 –</p> <p>(i) an internal combustion engine of a cylinder capacity exceeding 550 c.c.;</p>	10%

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		<p>(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;</p> <p>(iii) only electric motor for propulsion of a power rating exceeding 180 kW</p>	<p>5%</p> <p>5%</p>
9.	Any manufacturer registered at the Customs Department	Gas oils proved to the satisfaction of the Director-General to be for use in stationary engines and boilers and on such terms and conditions as he may approve.	0 per cent
10. (Suspended as from 16 March 2020 to 31 December 2022)	Any passenger	<p>(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</p> <p>(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;</p> <p>when imported as his accompanying bona fide baggage by a</p>	0 per cent

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		<p>passenger of 18 years of age or over for his personal use and consumption and if declared upon entry</p> <p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts respectively</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	
<p>8 9 10 11 10A. (w.e.f 13 November 2020 and shall remain in force until 31 December 2022)</p>	<p>Any passenger</p>	<p>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 –</p> <p>(a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding 2 litres; and</p> <p>(iii) wine, ale or beer not exceeding 6 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 5 litres; or</p> <p>(B) wine, ale or beer not exceeding 10 litres,</p> <p>provided that excise duty and value added tax shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in</p>	<p>0 per cent</p>

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		excess of those amounts, respectively.	
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
12			
13			
14			
15			
16.	A member of the National Assembly (Amended by GN 125-2007 w.e.f. 06.09.07)	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

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17.	<p>Members of the Rodrigues Regional Assembly –</p> <p>(a) Chief Commissioner</p> <p>(b) Deputy Chief Commissioner, Commissioner and Chairperson</p> <p>(c) Minority Leader and Deputy Chairperson</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by GN 120 - 2012 w.e.f 14.09.11)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>A motor car with an engine capacity of not more than 2500 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>A motor car with an engine capacity of not more than 2000 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>A motor car with an engine capacity of not more than 1850 cc or a 4x2 or a 4x4 pickup vehicle.</p> <p>The exemption under this item shall be granted not more than once in every 5 years. Where the Director-General is satisfied that the motor car or pickup vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	<p>0%</p> <p>0%</p> <p>0%</p>
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.	0%

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		<p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	
19.	<p>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</p> <p>(Amended by GN 27-2008 w.e.f 09.02.08)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>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.</p>	0%
20.	<p>The Government of Mauritius and any statutory corporation</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p>(Amended by Act No. 7 of 2020 w.e.f 07.08.2020)</p>	<p>Goods purchased with funds obtained or goods received under a Bilateral or Multilateral agreement</p>	0 per cent

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21.	(Deleted by GN 182-2010 w.e.f. 25.09.10)		
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) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>	Three (3) motor cars of an engine capacity not exceeding 1,450 c.c, once in every 7 years. Where the Director-General is satisfied that any of the 3 motor cars is damaged in an accident and is a total loss, he may grant concession for a replacement car on only one occasion.	15%
24.	A Trade Union federation (Amended by GN 26 - 2007 w.e.f 14.02.07) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>	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%
25	A disabled person who is in gainful employment	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	0%

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	<p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	<p>certified by a Mechanical Engineer of the Ministry responsible for the subject of public infrastructure.</p> <p>This concession is granted once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	<p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>
26.	<p>The Mauritius Wildlife Foundation and the SOS Children Village</p> <p>(Amended by GN 26 - 2007 w.e.f 14.02.07)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>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.</p>	0%
27.	<p>(Amended by GN 125-2007 w.e.f. 06.09.07)</p> <p>(Amended by GN 107 - 2008 w.e.f. 01.07.08)</p> <p>(Amended by GN 122-2009 w.e.f. 01.07.09)</p>		

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	<u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
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) <u>(Repealed by replaced by GN 236 of 2017 w.e.f 02.12.17)</u>	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) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
30	(Deleted by GN 182-2010 w.e.f. 25.09.10)		

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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) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u>	A car for the official and private use of the Chairman and the Vice-Chairman of the Board, as provided in the terms and conditions of their appointment. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.	0%
36	(Added by GN 107 - 2008 w.e.f. 01.07.08) <u>(Deleted by GN 2 - 2013 w.e.f.</u>		

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	<u>01.01.13)</u>		
37.	<p>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</p> <p>(Added by GN 107 - 2008 w.e.f. 01.07.08)</p> <p>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p>(Amended by Act 10 of 2017 w.e.f. 24.07.2017)</p> <p>(Amended by GN 135 of 2018 w.e.f. 20 October 2018.)</p> <p>(Amended by ACT No. 13 -2019, w.e.f. 25 July 2019)</p>	<p>(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister.</p> <p>(b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.</p>	0%
38.	A fishermen's cooperative society	(i) A double space cabin vehicle or a single space cabin vehicle.	0%

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	<p>(Added by GN 107 - 2008 w.e.f. 01.07.08)</p> <p>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>(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.</p>	
39	<p>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</p> <p>(Added by GN 107 - 2008 w.e.f. 01.07.08)</p> <p>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p><u>(Amended by Act No. 16 of 2017 w.e.f. 18 January 2018)</u></p>	<p>(a) A double space cabin vehicle or a single space cabin vehicle in accordance with the eligibility criteria and conditions determined by the Minister.</p> <p>(b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 5 years from the date of clearance, on only one occasion.</p>	0%

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40.	<p>The World Hindi Secretariat</p> <p>(Added by GN 107 - 2008 w.e.f. 01.07.08)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>Cars for use by the organisation or for its expatriate staff. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	0%
41	<p>Expatriate staff of the World Hindi Secretariat who have not been allocated a car by the Secretariat</p> <p>(Added by GN 271 -2008 w.e.f. 20.12.08)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>A car as per their conditions of contract. Where the Director-General is satisfied that the car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	0%
42	<p>(Added by GN 271 -2008 w.e.f. 20.12.08)</p> <p><u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u></p>		
43	The Government	A car for use by the President and Vice-president	0 per cent

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	(Added by GN 271 -2008 w.e.f. 20.12.08)		
44	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		
45	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		0%
46	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Deleted by GN 2 - 2013 w.e.f. 01.01.13)</u>		0%
	(Added by GN 122 - 2009 w.e.f. 01.07.09) <u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Amended by GN 194 - 2013 w.e.f.</u>		

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	<u>01.01.13).</u>		
16			
48	<p>Manufacturer of medical devices registered with the Customs Department of the Mauritius Revenue Authority</p> <p><u>(Added by GN 150-2009 w.e.f. 19.11.09)</u></p>	Undenatured ethyl alcohol for use in the manufacture of medical devices	0
49	<p>Any non-governmental organisation</p> <p><u>(Added by GN 182-2010 w.e.f. 25.09.10)</u></p>	Goods (excluding alcoholic beverages and tobacco products) purchased with funds obtained or goods received under a Bilateral or Multilateral Agreement.	0 %
50	<p>Any person engaged in rice cultivation on a minimum area of 100 arpents</p> <p><u>(Added by GN 182-2010 w.e.f. 08.03.10)</u></p> <p><u>(Amended by GN 222 - 2010 w.e.f. 20.11.10)</u></p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>	<p>(a) Up to 5 double space cabin vehicles; or</p> <p>(b) Up to 5 single space cabin vehicles; or</p> <p>(c) A combination of double space cabin vehicles and single space cabin vehicles, not exceeding 5 in number.</p> <p>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</p>	0%

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		years from the date of clearance, on only one occasion.	
51	¹⁷ (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%
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.	(a) A motor car of an engine capacity not exceeding 1,600 c.c. (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%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>16.06.12)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p>		
54	<p>(Added by GN 120 - 2012 w.e.f. 16.06.12)</p> <p><u>(Amended by GN 2 - 2013 w.e.f. 01.01.13)</u></p> <p>(Deleted and replaced by GN 1 of 2014 w.e.f. 25.10.2013)</p> <p><u>Deleted by GN 218-2016 w.e.f. 28.05.15</u></p>		
55	<p>An importer</p> <p>(Added by GN 120 - 2012 w.e.f. 16.06.12)</p>	<p>A motor cycle of a cylinder capacity exceeding 450 cc, provided that –</p> <p>(a) it is shipped on or before 4 November 2011; or</p> <p>(b) it is in bonded warehouse on or before 4 November 2011.</p>	45 per cent
56	<p>An importer</p> <p>(Added by GN 120 - 2012 w.e.f. 16.06.12)</p>	<p>An outboard motor of a capacity exceeding 140 horsepower, provided that –</p> <p>(a) it is shipped on or before 4 November 2011; or</p> <p>(b) it is in bonded warehouse on or before 4 November 2011.</p>	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
57	An importer (Added by GN 120 - 2012 w.e.f. 16.06.12)	A yacht or a sailboat equipped with an outboard motor of a capacity exceeding 140 horsepower, provided that – (a) it is shipped on or before 4 November 2011; or (b) it is in bonded warehouse on or before 4 November 2011.	0 per cent
58.	<u>(Added by GN 2 - 2013 w.e.f. 01.01.13)</u> <u>(Repealed by GN 236 of 2017 w.e.f. 01.01.16)</u>		
18			
19			
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)	A motor car which is aged 40 years or more from the date of its original registration in or outside Mauritius	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
62	<p><u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></p>		
63	<p><u>(Added by GN 194 - 2013 w.e.f. 01.01.13).</u></p> <p><u>(Repealed by GN 236 of 2017 w.e.f 01.01.16)</u></p>		
²⁰ 64.	<p>Officers, whether employed on contract or in substantive capacity, at the Independent Commission Against Corruption as set out hereunder –</p> <p>(a) Principal Legal Adviser, Principal Attorney, Senior Legal Adviser, Legal Adviser and Attorney;</p> <p>(b) Chief Investigators, Chief Corruption Prevention Officers and</p>	<p>A motor car with an engine capacity not exceeding 1,500 c.c., not more than once in every 7 years</p> <p>A motor car with an engine capacity not exceeding 1,500 c.c., not more than once in every 7 years</p>	<p>0%</p> <p>30%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	<p>Accountant;</p> <p>(c) Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering), Assistant Director (Community Relations), Assistant Director (Systems Enhancement) and Deputy Chief Legal Adviser;</p> <p>(d) Director of Investigations, Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Chief Attorney.</p> <p>(Added by GN 1 of 2014 w.e.f. 04.11.2013)</p> <p>(Amended by GN 135 of 2018 w.e.f. 01 January 2016.)</p> <p>(Deleted and replaced by GN 213 of 2021)</p>	<p>A motor car with an engine capacity not exceeding 1,600 c.c., not more than once in every 7 years</p> <p>A motor car with an engine capacity not exceeding 1,800 c.c., not more than once in every 5 years</p> <p>Where the Director- General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession or exemption for a replacement car</p>	<p>0%</p> <p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
²¹ 64A.	<p>Officers, whether employed on contract or in substantive capacity, at the Independent Commission Against Corruption as set out hereunder –</p> <p>(a) Communication and Press Relations Executive;</p> <p>(b) Information Technology Manager;</p> <p>(c) Internal Auditor.</p> <p>(Added by GN 236 of 2017 w.e.f 01.07.2017)</p> <p>(Deleted and replaced by GN 213 of 2021 w.e.f 1 January 2016)</p>	<p>A motor car with an engine capacity not exceeding 1,500 c.c., not more than once in every 7 years</p> <p>Where the Director- General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car</p>	30%
64B.	<p>Officers holding substantive appointment at the Independent Commission Against Corruption (ICAC) but who have never benefitted from duty exemption on the purchase of a car and –</p> <p>(a) reckon an aggregate of at least 22 years' service in the public service and at the ICAC; and</p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	30% of the rate applicable to the motor car.

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(b) draw a monthly basic salary of Rs 52,350 or more. <u>(Added by GN 236 of 2017 w.e.f 01.01.2016)</u>		
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%
22			

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
23			
24			
70	<p><u>GN 65 of 2014 w.e.f 19.04.2014</u></p> <p><u>Repealed by GN 236 of 2017 w.e.f 01.01.2016</u></p>		
71 (Suspended as from 16 March 2020 to 31 December 2022)	<p>Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius.</p> <p>(GN 173 of 2014 w.e.f 15 September 2014)</p>	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry –</p> <p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 2 litres; or</p> <p>(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer not exceeding 4 litres, provided that –</p>	0 per cent

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(I) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p> <p>(Amended by GN 135 of 2018 w.e.f. 15 June 2018.)</p>	
<p>^{25 26 27 28} 71A.</p> <p>(w.e.f 13 November 2020 and shall remain in force until 31 December 2022)</p>	<p>Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues</p>	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port –</p> <p>(a) in the Island of Rodrigues, on entering the Island of Rodrigues; or</p> <p>(b) in the Island of Mauritius, on entering the Island of Mauritius, and if declared upon entry –</p> <p>(a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding 2 litres; and</p> <p>(iii) wine, ale or beer not exceeding 6 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p>	<p>0 per cent</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		(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.	
72.	A parent or legal guardian of a disabled person – (a) with permanent orthopaedic 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.	(1) A motor car of an engine capacity not exceeding 1,600 cc 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 (a) and (b) may be of a kind specifically designed for the conveyance of a disabled person, as the Medical Board of the Ministry responsible for the subject of social security may determine. 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.	0% 0% (Amended by GN 135 of 2018 w.e.f. 15 June 2018.)

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(Amended by GN 218-2016 w.e.f. 28 May 2015.)	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.	
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 – (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;	0%

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

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		<p>(d) Amicarbazone;</p> <p>(e) Oxyfluorfen;</p> <p>(f) Glyphosate;</p> <p>(g) Fluroxypyr; or</p> <p>(h) Diclosulam.</p> <p>(2) Insecticides having the following active chemical –</p> <p>(a) Spinosad;</p> <p>(b) Chlorantraniliprole;</p> <p>(c) Spirotetramat;</p> <p>(d) Cyromazine;</p> <p>(e) Methoxyfenozide;</p> <p>(f) Flonicamid;</p> <p>(g) Permethrin;</p> <p>(h) Spinetoram;</p>	0%

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
		(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) (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%
29			

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
30			
31			
32			
33			
34			
35			
87.	<p>Any person, approved by the Minister, engaged in the implementation of a project funded by a foreign State to the extent of at least 50 per cent of the estimated project value from –</p> <p>(a) grant; or</p> <p>(b) concessional financing, as the Minister may approve.</p>	<p>Goods, including motor vehicles, in respect of the implementation of the project referred to in Column 2.</p>	<p>0%</p>

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	(Added by G.N. 236 of 2017 w.e.f 02.12.2017)		
88.	Any person (Added by G.N. 236 of 2017 w.e.f 28.08.2017)	(e) Non-marketable samples. (f) 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	[Any importer or manufacturer of non-biodegradable plastic containers, plates, bowls, cups and trays, 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. (Added by G.N. 73 of 2019 w.e.f 02.05.19)] (Repealed by GN 24 of 2021 w.e.f		

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS ² AND CONDITIONS	RATE OF EXCISE DUTY
	15.01.2021)		

³⁶Sub-Part B

³⁷ “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;

“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;

“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;

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

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	30% of the excise duty payable on the

<p>(Added by G.N. 110 of 2020 w.e.f 05.06.20)</p>		<p>exceeding 1,000 c.c. but not exceeding 1,600 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>in a bonded warehouse before 5 June 2020, provided the vehicle is cleared before 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>vehicle or Rs 125,000, whichever is lesser.</p>
<p>3.</p> <p>(Added by G.N. 259 of 2020 w.e.f 01.11.20)</p> <p>³⁸(Deleted and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)</p>	<p>Any person</p>	<p>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.</p> <p>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.</p>	<p>40% of the excise duty payable on the motor car.</p>

<p>³⁹(Deleted and Replaced by G.N. 73 of 2021 w.e.f 05.04.21)</p> <p>⁴⁰(Deleted and Replaced by G.N. 135 of 2021 w.e.f 01.07.21)</p>			
<p>4.</p> <p>(Added by G.N. 259 of 2020 w.e.f 01.11.20)</p> <p>⁴¹(Deleted and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)</p> <p>⁴²(Deleted</p>	<p>Any person</p>	<p>(a) A motor car, including one having both internal combustion engine and electric motor, with an engine capacity exceeding 1,000 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted</p>	<p>30% of the excise duty payable on the vehicle.</p>

<p>and Replaced by G.N. 73 of 2021 w.e.f 05.04.21)</p> <p>⁴³(Deleted and Replaced by G.N. 135 of 2021 w.e.f 01.07.21)</p>		<p>under Part IA of the First Schedule to the Act or any other enactment.</p>	
<p>⁴⁴ 5.</p>	<p>Employees of the civil service, parastatal and other statutory bodies, local authorities, Rodrigues Regional Assembly and the private secondary schools, who have opted for the salary and conditions of service specified in the PRB Report 2021 as set out hereunder –</p>		
	<p>(a) officers who are in the grades specified in Annex II of Volume 1 of the PRB Report 2021 and who have not</p>	<p>(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is higher.</p>

	<p>opted for the monthly car allowance in lieu of duty concession;</p>	<p>(b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>85 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is higher.</p>
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement</p>	<p>100 per cent of the excise duty payable on the motor car.</p>

		<p>car.</p> <p>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).</p>	
	<p>(b) employees as at paragraph (a) who have to travel regularly on slopy, rocky and uneven roads to get access to sites of work, as their supervising officers may approve;</p>	<p>A double cab pickup vehicle (2x4 or 4x4), not more than 3 years old, with an engine capacity not exceeding 3,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement vehicle.</p>	<p>Up to 200,000 rupees of the excise duty payable on the motor vehicle.</p>
	<p>(c) officers who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) reckon not less than 22 years' service; and</p> <p>(ii) draw a monthly basic salary of 39,350 rupees or more;</p>	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is higher.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>

		replacement car on only one occasion.	
	<p>(ca) Officers who have never benefited from duty exemption on the purchase of a motor car and who –</p> <p>(a) reckon not less than 5 years' service; and</p> <p>(b) draw a monthly basic salary of 31,000 rupees or more.</p> <p>(Inserted by G.N. 54 of 2022 w.e.f 05.03.22)</p>	<p>A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	Up to 150,000 rupees of the excise duty payable on the motor car.
	<p>(d) officers who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) draw a monthly basic salary of 62,700, rupees or a monthly basic salary of 49,250 rupees or more in a</p>	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted once only.</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is higher.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>

	<p>salary scale the maximum of which is not less than 69,800 rupees; and</p> <p>(ii) have not opted for the monthly car allowance in lieu of duty concession;</p>	<p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	
	<p>(e) officers who, by virtue of their posting, are required to perform extensive official travelling on a regular basis and who satisfy the criteria set by the Committee referred to in paragraph 16.2.26 of Volume 1 of the PRB Report 2021.</p>	<p>A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p>	<p>Up to 115,000 rupees of the excise duty payable on the motor car.</p>
	<p>(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</p>	<p>A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a</p>	<p>Up to 115,000 rupees of the excise duty payable on the motor car.</p>

	satisfy the criteria set by the Committee referred to in paragraph 16.2.36 of Volume 1 of the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty concession.	replacement car on only one occasion.	
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 2021 as set out hereunder –		
	(a) officers, other than advisers and officers employed on contract, drawing a monthly basic salary of 97,625 rupees or more but not eligible for a	(1) 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, he may grant exemption for a replacement	100 per cent of the excise duty payable on the motor car.

	chauffeur/self-driven car 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 2,050 c.c. 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 2,250 c.c. This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car. The exemption under paragraph (2) or exemption under paragraph (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.

		<p>The exemptions under paragraphs (1), (2) and (3) shall also be applicable to officers drawing a monthly basic salary –</p> <p>(a) of 40,000 rupees but less than 42,500 rupees prior to 30 June 2008; or</p> <p>(b) in a scale the maximum of which was not less than 39,000 rupees and, following the 2008 PRB Report, were entitled to a monthly salary of 66,000 rupees or more,</p> <p>provided that 5 years have elapsed as from the date of the last purchase of a duty exempted car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	
	<p>(b) officers drawing a monthly basic salary of 94,500 rupees or drawing a monthly basic salary in a scale the maximum of which is not less than 94,500 rupees and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100 per cent of the excise duty payable on the motor car.</p>

		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100 per cent of the excise duty payable on the motor car.
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
	(c) officers drawing a monthly basic salary of 54,200 rupees and above in a scale the maximum of which is not less than 77,950 rupees	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the</p>	100 per cent of the excise duty payable on the motor car.

	<p>or those drawing a monthly basic salary in the range of 64,400 rupees and up to 91,375 rupees or incumbents in grades specified in Annex I of Volume 1 of the PRB Report 2021, including those appointed in a temporary capacity and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100 per cent of the excise duty payable on the motor car.</p>
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than</p>	<p>100 per cent of the excise duty payable on the motor car.</p>

		<p>once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	
	<p>(d) officers who were eligible for full duty exemption on a motor car as per paragraph 15.2.78 of Volume 1 of the Pay Research Bureau Report 2003 and though not drawing a monthly basic salary of 64,400 rupees under the salary and conditions of service specified in the PRB Report 2021 and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	<p>100 per cent of the excise duty payable on the motor car.</p>
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than</p>	<p>100 per cent of the excise duty payable on the motor car.</p>

		<p>once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (1), (2) and (3) shall be granted on a personal basis.</p> <p>The exemption under paragraph (2) or (3) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
	(e) senior advisers/senior officers on contract employed at a level corresponding to a Chief Technical Officer of a large Ministry or Chief	<p>A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total</p>	100 per cent of the excise duty payable on the motor car.

	Executive of a major public sector institution, or above, and who have not opted for the monthly car allowance in lieu of duty exemption.	loss, he may grant exemption for a replacement car.	
	(f) advisers and officers employed on contract, drawing a monthly basic salary of 94,500 rupees and up to 110,125 rupees and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car on only one occasion.</p>	100 per cent of the excise duty payable on the motor car.
	(g) advisers/officers employed on contract drawing a monthly basic salary of 64,400 rupees and up to 91,375 rupees or advisers/officers employed in the capacity of professionals listed at Annex I of the PRB Report 2021 and who have not opted for the monthly	<p>A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	100 per cent of the excise duty payable on the motor car.

	car allowance in lieu of duty exemption.		
	(h) senior lecturers of the Mahatma Gandhi Institute, Mauritius Institute of Education, University of Mauritius, University of Technology, Université des Mascareignes and Open University of Mauritius who reckon at least 14 years' service in their respective cadre though drawing a monthly salary in a scale the maximum of which is less than 94,500 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. 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. 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	100 per cent of the excise duty payable on the motor car.

		<p>loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
	<p>(i) officers of the medical and dental professions who reckon at least 14 years' service in their respective cadre though drawing a monthly salary in a scale the maximum of which is less than 94,500 rupees and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100 per cent of the excise duty payable on the motor car.

		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100 per cent of the excise duty payable on the motor car.
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
7.	Government of Mauritius, a parastatal body, a statutory body or a local authority which is covered by the PRB Report 2021.	<p>A car, as determined by the High-Powered Committee, for the official and private use of –</p> <p>(a) officers drawing a monthly basic salary of 119,500 rupees or more, excluding Judges and officers at this level and above;</p>	100 per cent of the excise duty payable on the motor car.

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

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

	above their entitlement.		
10.	Officers (other than those at item 9) who qualify for a chauffeur-driven car for their official and private use under the PRB Report 2021 and who are approved by the High-Powered Committee to be eligible to purchase another car for private use over and above their entitlement.	<p>A car, up to 4 years old, as determined by the High-Powered Committee.</p> <p>This exemption shall be granted once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may, subject to the approval of the High-Powered Committee, grant exemption for a replacement car.</p>	100 per cent of the excise duty payable on the motor car.
11.	Officers who qualify for a car for their official and private use under the PRB Report 2021, who retire at the age of 55 years and above and who do not purchase the car allocated to them.	A car, up to 4 years old, as determined by the High-Powered Committee, within the prescribed ceiling value.	100 per cent of the excise duty payable on the motor car.
12.	Officers in grades requiring a university degree who are drawing a monthly basic salary in a salary scale the maximum of which is not less than 62,700	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(2) A motor car, not more than 4 years old, with</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is the higher.</p> <p>Up to 200,000 rupees of the excise duty</p>

	rupees under the PRB Report 2021 and subject to the approval of the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR).	<p>an engine capacity not exceeding 1,200 c.c.</p> <p>This concession may be granted once in every 7 years subject to the approval of the MPSAIR.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p>	payable on the motor car.
13.	Officers who would have drawn a monthly salary of 75,600 rupees and up to 81,000 rupees and those who would have drawn a monthly 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 Report 2021.	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100 per cent of the excise duty payable on the motor car.
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than</p>	100 per cent of the excise duty payable on the motor car.

		<p>once in every 6 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
14.	Officers who would have drawn a monthly salary of 50,100 rupees or more with effect from 1 January 2013, 1 January 2014 and 1 January 2015 with the PRB Report 2013 as per recommendations specified in the PRB Report 2021 and who	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	100 per cent of the excise duty payable on the motor car.

	have not opted for the monthly car allowance in lieu of duty exemption.	or	
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>or</p>	100 per cent of the excise duty payable on the motor car.
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
15.	Officers, though less	(1) A motor car, not more than 4 years old, with an	70 per cent of the excise duty payable on

	<p>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 2021 and who have not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>the motor car or 115,000 rupees , whichever is the higher.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>
16.	<p>(1) Contract officers appointed in the capacity of Responsible and Accounting Officer against established post referred to in paragraph 16.2.102(i) of Volume 1 of the PRB Report 2021 and who have not opted</p>	<p>A car, up to 4 years old, with an engine capacity not exceeding 2,000 c.c.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	<p>100 per cent of the excise duty payable on the motor car.</p>

	for the Government official car.		
	(2) Contract officers appointed in the capacity of Responsible and Accounting Officer against established post referred to in paragraph 16.2.102(ii) of Volume 1 of the PRB Report 2021 and who have not opted for the Government official car.	A car, up to 4 years old, with an engine capacity not exceeding 1,850 c.c. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.	100 per cent of the excise duty payable on the motor car.
17.	A contract officer appointed in an executive capacity against an established post but not in a Responsible and Accounting position referred to in paragraph 16.2.131(iii) of Volume 1 of the PRB Report 2021 and who has not opted for the Government official car.	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.
18.	Ambassadors returning to Mauritius after a tour of service in a mission of Mauritius abroad and	(1) A motor car, up to 4 years old, purchased in the country of posting; or	100 per cent of the excise duty payable on the motor car.

	subject to the approval of the High-Powered Committee.	<p>(2) A motor car (up to 4 years old) removed from a bonded warehouse in Mauritius.</p> <p>This exemption shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	100 per cent of the excise duty payable on the motor car.
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 64,400 rupees or more and who has not opted for the monthly car allowance in lieu of duty exemption.	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100 per cent of the excise duty payable on the motor car.
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p>	100 per cent of the excise duty payable on the motor car.

		or	
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
20.	Head of Primary employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of 54,200 rupees and above in a scale the maximum of which is not less than 77,950 rupees and who has not opted for the monthly car allowance in lieu of duty exemption.	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	100 per cent of the excise duty payable on the motor car.
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,601 c.c.</p> <p>This exemption shall be granted not more than</p>	100 per cent of the excise duty payable on the motor car.

		<p>once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraph (2) or (3) shall be granted only on renewal of a motor car purchased with exemption under paragraph (1).</p>	100 per cent of the excise duty payable on the motor car.
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 64,400 rupees and who has not opted for the monthly car	<p>(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(b) a motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted not more than once in every 7 years.</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is the higher.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>

	allowance in lieu of duty exemption.	<p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	85 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is the higher.
		<p>(3) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (2) or exemption under paragraph (3) shall be granted only on renewal of a motor car purchased with concession</p>	100 per cent of the excise duty payable on the motor car.

		under paragraph (1).	
22.	Conseiller Pedagogique employed in a primary school of the Roman Catholic Education Authority and who has not opted for the monthly car allowance in lieu of duty exemption.	<p>(1) (a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(b) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is the higher.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>
		<p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted not more than once in every 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>85 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is the higher.</p>
		(3) A motor car, not more than 4 years old, with an	100 per cent of the excise duty payable

		<p>engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The concession under paragraph (2) or exemption under paragraph (3) shall be granted only on renewal of a motor car purchased with concession under paragraph (1).</p>	on the motor car.
23.	<p>Employees of primary schools of the Roman Catholic Education Authority or Hindu Education Authority as set out hereunder –</p> <p>(a) Head Master;</p> <p>(b) Deputy Head Master;</p> <p>(c) Mentor;</p> <p>(d) Health and Physical Education Instructor; and</p> <p>(e) Primary School Educator,</p>	<p>(1) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p style="text-align: center;">or</p> <p>(2) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,200 c.c.</p> <p>This concession shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>70 per cent of the excise duty payable on the motor car or 115,000 rupees, whichever is the higher.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>

	<p>who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) reckon at least 22 years' service; and</p> <p>(ii) draw a monthly basic salary of 39,350 rupees or more.</p>		
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¹ *w.e.f. 5 June 2020, GN No. 110 of 2020, the Excise (Amendment of Schedule) (No.2) Regulations 2020, regulation 3(a), amended the First Schedule, in Part IA, by deleting the following words –*

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

and replacing them by the following words –

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

Sub-Part A

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

³ w.e.f. 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);

⁴ 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;

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. 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
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and replacing it by new item 8.

⁶ 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

⁸ w.e.f. 16 march 2020, **G.N. No. 64 of 2020**, the Excise (Amendment of Schedule) Regulations 2020, regulation 3(b), amended the First Schedule, in Part IA, by inserting item E10A.

⁹ w.e.f. 16 March 2020 until 31 December 2021, **GN No. 249 of 2020**, the Excise (Amendment of Schedule) (No.3) Regulations 2020, regulation 3(b), amended the First Schedule, in Part IA, by deleting item 10A -

10A.	Any passenger	<p>(1) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(b) spirits not exceeding one litre; and</p> <p>(c) wine, ale or beer not exceeding 3 litres; or</p> <p>(2) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(b) (i) spirits not exceeding 3 litres; or</p> <p>(ii) wine, ale or beer not exceeding 6 litres;</p> <p>when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry.</p> <p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts, respectively.</p>	0 per cent
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¹⁰ and replacing it by new item 10A.
w.e.f. 13 November 2020 and shall remain in force until 31 December 2021, **G.N No. 276 of 2020**, the Excise (Amendment of Schedule) (No.5) Regulations 2020 amended the First Schedule to the Excise Act, in Part IA, in part Sub-Part A, by deleting item 10A -

10A.	Any passenger	<p>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 -</p> <p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 3 litres; or</p> <p>(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 3 litres; or</p> <p>(B) wine, ale or beer not exceeding 6 litres;</p> <p>provided that excise duty and value added tax shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts, respectively.</p>	0 per cent
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and replacing it by new item 10A.

¹¹ w.e.f. 1 January 2021, **GN No. 13 of 2022**, the Excise (Amendment of Schedule) (No.7) Regulations 2021, regulation 3(b) (i) (C), amended the Part IA, Sub-Part A of the First Schedule by deleting item 10A and its corresponding entries and replacing it by new item 10A;

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. 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;

¹⁷ 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 %
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¹⁸ 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;

¹⁹ 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;

²⁰ 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%

	<p>(c) Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering), Assistant Director (Community Relations), Assistant Director (Systems Enhancement) and Deputy Chief Legal Adviser</p>	<p>A motor car with an engine capacity not exceeding 1,600 cc, not more than once in every 7 years.</p>	<p>0%</p>
	<p>(d) Director of Investigations; Director (Corruption Prevention Education Division), Chief Legal Adviser, Secretary to the Commission, Director (Corporate Services Division) and Chief Attorney</p>	<p>A motor car with an engine capacity not exceeding 1,800 cc, not more than once in every 5 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession or exemption for a replacement car.</p>	<p>0%</p>

and replacing it by item 64 and its corresponding entries.

²¹ 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.	<p>Officers holding substantive appointment at the Independent Commission Against Corruption as set out hereunder -</p> <p>(b) Communication and Press Relations Executive</p> <p>(c) Information Technology Manager</p> <p>(d) Internal Auditor</p>	<p>A motor car with an engine capacity not exceeding 1,500 c.c., not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p>	30%
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and replacing it by item 64A and its corresponding entries.

- ²² 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;
- ²³ 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;
- ²⁴ 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;
- ²⁵ w.e.f. 16 March 2020, **G.N. No. 64 of 2020**, the Excise (Amendment of Schedule) Regulations 2020, regulation 3(b), amended the First Schedule, in Part IA, by inserting item 71A.
- ²⁶ w.e.f. 16 March 2020 until 31 December 2021, **GN No. 249 of 2020**, the Excise (Amendment of Schedule) (No.3) Regulations 2020 regulation 3(b), amended the First Schedule, in Part IA, by deleting item 71A -

71A.	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry -</p> <p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 3 litres; or</p> <p>(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 3 litres; or</p> <p>(B) wine, ale or beer not exceeding 6 litres;</p> <p>provided that -</p> <p>(I) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	0 per cent
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and replacing it by new item 71A;

²⁷ w.e.f. 13 November 2020 and shall remain in force until 31 December 2021, **G.N No. 276 of 2020**, the Excise (Amendment of Schedule) (No.5) Regulations 2020 amended the First Schedule to the Excise Act, in Part IA, in part Sub-Part A, by deleting item 71A -

71A.	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry -</p> <p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 3 litres; or</p> <p>(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 3 litres; or</p> <p>(B) wine, ale or beer not exceeding 6 litres;</p> <p>provided that -</p> <p>(A) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(B) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	0 per cent
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and replacing it by new item 71A.

²⁸ w.e.f. 1 January 2022, **GN No. 13 of 2022**, the Excise (Amendment of Schedule) (No.7) Regulations 2021, regulation 3(b) (i) (C), amended the Part IA, Sub-Part A of the First Schedule by deleting item 71A and its corresponding entries and replacing it by new item 71A;

²⁹ 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;

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 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;

³³ 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;

³⁴ 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;

³⁵ 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;

³⁶ 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;

³⁷ 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;

³⁸ 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. (Added by G.N. 259 of 2020 w.e.f 01.11. 20)	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.
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and replacing it by new item 3.

³⁹ 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-

<p>3. (Added by G.N. 259 of 2020 w.e.f 01.11.20) ³³² (Deleted and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)</p>	<p>Any person</p>	<p>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.</p> <p>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.</p>	<p>40% of the excise duty payable on the motor car or Rs 100,000, whichever is lesser.</p>
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and replacing it by new item 3.

⁴⁰ 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-

<p>3. (Added by G.N. 259 of 2020 w.e.f 01.11.20) ⁴⁰(Delet ed and Replaced by G.N. 61 of 2021 w.e.f 01.04.21) ⁴⁰(Delet ed and Replaced by G.N. 73 of 2021 w.e.f 05.04.21)</p>	<p>Any person</p>	<p>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.</p> <p>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.</p>	<p>40% of the excise duty payable on the motor car.</p>
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and replacing it by new item 3.

⁴¹ 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 -

<p>4. (Added by G.N. 259 of 2020 w.e.f 01.11.20)</p>	<p>Any person</p>	<p>(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.;</p> <p>(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.;</p> <p>(c) a double space cabin vehicle;</p> <p>(d) a single space cabin vehicle;</p> <p>(e) an electric vehicle; or</p> <p>(f) a van,</p> <p>provided that it is cleared during the period starting on 1 November 2020 and ending on 31 March 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.</p>
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and replacing it by new item 4.

⁴² 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-

<p>4.</p> <p>(Added by G.N. 259 of 2020 w.e.f 01.11.20)</p> <p>334</p> <p>(Deleted and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)</p>	<p>Any person</p>	<p>(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.;</p> <p>(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.;</p> <p>(c) a double space cabin vehicle;</p> <p>(d) a single space cabin vehicle;</p> <p>(e) an electric vehicle; or</p> <p>(f) a van,</p> <p>provided that it is cleared during the period starting on 1 April 2021 and ending on 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.</p>
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and replacing it by new item 4.

⁴³ 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-

<p>4. (Added by G.N. 259 of 2020 w.e.f 01.11.20)</p> <p>⁴³(Delet ed and Replaced by G.N. 61 of 2021 w.e.f 01.04.21)</p> <p>⁴³(Delet ed and Replaced by G.N. 73 of 2021 w.e.f 05.04.21)</p>	<p>Any person</p>	<p>(a) A motor car, including one having both internal combustion engine and electric motor, with an engine capacity exceeding 1,000 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>30% of the excise duty payable on the vehicle.</p>
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and replacing it by new item 4.

⁴⁴ 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;