



**APPLICATION FOR EXCISE DUTY CONCESSION/EXEMPTION ON A MOTOR VEHICLE AS PER
PRB REPORT 2021 AND UNDER SECTION 5 or 6 OF THE CUSTOMS TARIFF ACT**

(To be completed in 6 copies and to be printed in recto verso format)

To: Director-General, MRA

Part A *(to be filled in by the employee)*

1. I, (Mr/Mrs/Miss)*.....
 Maiden Name *(where applicable)*
(Full Name & Maiden Name in block letters)
 holding the post of
 at the
(State Name & full Address of Organization)
 and drawing a monthly basic salary of Rs *(copy of last pay-slip attached),*
 hereby apply for: -

*Tick as
appropriate
(✓)*

- | | |
|---|--------------------------|
| (a) 100% excise duty exemption on a motor car of up to four (4) years old with engine capacity of.....c.c | <input type="checkbox"/> |
| (b) Concession of up to Rs 200,000 of the excise duty payable on a double cab pickup vehicle (2x4 or 4x4), not more than 3 years old, with an engine capacity not exceeding 3,000 c.c. | <input type="checkbox"/> |
| (c) (i) 70% / 85% / 100%* excise duty concession / exemption* on a motor vehicle (not more than 4 years old), with an engine capacity not exceeding 1,400 c.c; or | <input type="checkbox"/> |
| (ii) 100% excise duty exemption of up to Rs 200,000 of the excise duty payable on a motor car (not more than 4 years old), with an engine capacity not exceeding 1,200 c.c. | <input type="checkbox"/> |
| (d) Concession of up to Rs 115,000 of the excise duty payable on a motor car (not more than 4 years old), with an engine capacity not exceeding 1,400 c.c. | <input type="checkbox"/> |
| 2. (a) I have never benefited from duty concession / exemption* on the purchase of a motor vehicle. | <input type="checkbox"/> |
| (b) I last benefited from duty concession / exemption* on the purchase of a motor vehicle of c.c. on <i>(Date)</i> as..... <i>(status / last post occupied)</i> under section 5 or 6* of the Customs Tariff Act. <i>(photocopy of Horse Power required)</i> | <input type="checkbox"/> |
| 3. I opt to purchase a motor vehicle – | |
| (a) under Section 5 of the Customs Tariff Act; or | <input type="checkbox"/> |
| (b) under Section 6 of the Customs Tariff Act and agree to pay the full amount of duty, excise duty and taxes under Section 6 (b) of the Customs Tariff Act. | <input type="checkbox"/> |
| 4. I agree to pay the difference in excise duty and taxes as may be determined by the Director-General, MRA, | |

whenever I opt to purchase a motor car of higher engine capacity (*maximum 2,250 c.c.*) than my present entitlement of..... c.c. as per recommendation 3, paragraph 16.2.19 of Volume 1 of the PRB Report 2021.

- I undertake to pay proportionate excise duty and taxes to the Director-General, MRA whenever my contract of employment as Adviser/Officer expires/terminates* or whenever I resign or whenever I sell/ dispose of the motor vehicle before the lapse of 4 years from the date of purchase as per Section 5 of the Customs Tariff Act.

NIC Number (*attach copy*):

Telephone number (Office / Section):

Mobile Number:

Date:

Signature:

Email:

* Delete as appropriate.

Part B (*to be filled in and signed by Head of Ministry/Department/ Parastatal or Statutory Organisation/Local Authority/Rodrigues Regional Assembly/Private Secondary Schools*)

I certify that the above-named employee:

- has opted for the revised salaries and conditions of service presented in the PRB Report 2021 and is eligible for duty concession as per Recommendation.....paragraph.....of Volume..... of the PRB Report 2021;
- has not opted for the monthly Car allowance and holds a substantive post of / is employed on contract as*..... (*copy of Contract required*)
- reckons years of service and draws a monthly basic salary of Rs in the scale of Rs* (*photocopy of last payslip required*);
- is appointed in a temporary capacity as vice vacancies which would become permanent and is drawing a monthly basic salary of Rs*; (*copy of letter of Appointment required*)
- is actually performing the work related to his post;
- has to travel regularly on sloppy, rocky and uneven roads to work on sites not easily accessible by car*;
- is not on pre-retirement leave or leave without pay or under interdiction; *
- is / was* on leave with/without* pay fromto..... (*Date*).
- is entitled under section 5 or 6* of the Customs Tariff Act to (*tick box*) –

(a) **70% / 85% / 100%*** concession / exemption* of excise duty on a motor car of up to four (4) years old with engine not exceeding:

| | | | | | | | |
|-----------|--------------------------|-----------|--------------------------|-----------|--------------------------|-----------|--------------------------|
| 1,200 c.c | <input type="checkbox"/> | 1,400 c.c | <input type="checkbox"/> | 1,500 c.c | <input type="checkbox"/> | 1,601 c.c | <input type="checkbox"/> |
| 1,850 c.c | <input type="checkbox"/> | 2,000 c.c | <input type="checkbox"/> | 2,050 c.c | <input type="checkbox"/> | 2,250 c.c | <input type="checkbox"/> |

- (b) Concession of up to Rs 200,000 of the excise duty payable on a double cab pickup vehicle (2x4 or 4x4), not more than 3 years old, with an engine capacity not exceeding 3,000 c.c.

10. has opted to purchase a motor car of higher engine capacity than his present entitlement of up toc.c. (maximum 2,250 c.c.), as per the Circular Note No. 1 of 2022 issued by the High-Powered Committee of the Ministry of Public Service, Administrative and Institutional Reforms.



Signature:

Full name:

Status:

Date:

**Delete as appropriate.*

Part C (for Official use only)

Approved under Item (of Sub-Part B of Part IA of the First Schedule to the Excise Act.)

Date:.....

Signature:.....
(for Director-General, MRA)

ID No:.....

Name:.....