

IMPLEMENTATION OF EXCISE DUTY CONCESSION ON MOTOR VEHICLES OF HEADING 87.02

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT IS BEING AMENDED, BY ADDING, IN THE APPROPRIATE NUMERICAL ORDER, THE FOLLOWING NEW ITEMS –

| Item No. | BODIES, ORGANISATIONS OR PERSONS | DESCRIPTION OF GOODS AND CONDITIONS | RATE OF EXCISE DUTY |
|----------|---|---|---------------------|
| 97 | Benevolent and Charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government. | A motor vehicle of Heading 87.02, of a kind specifically designed for the conveyance of disabled persons and certified by a Mechanical Engineer of the Ministry of Public Infrastructure. This exemption shall be granted once in every 7 years. | 0% |
| 98 | Any person holder of a Public Service Vehicle (Contract Bus) Licence issued by the National Transport Authority for conveying school children | One motor vehicle of Heading 87.02 (not more than 3 years old) in accordance with the conditions determined by the National Transport Authority. This exemption shall be granted not more than once in every 4 years. Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption in respect of a replacement motor vehicle. | 0% |

THESE MEASURES SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **06 JUNE 2025**.

- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES, CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER THE TABLE BELOW:

| S/N | CPC | DESCRIPTION |
|-----|-------|---|
| 1 | 40X97 | DIRECT IMPORT OF MOTOR VEHICLE UNDER ITEM 97 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED |
| 2 | 47X97 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 97 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED |
| 3 | 49X97 | IMPORT FROM FREEPORT OF MOTOR VEHICLE UNDER ITEM 97 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED |
| 4 | 40X98 | DIRECT IMPORT OF MOTOR VEHICLE UNDER ITEM 98 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED |
| 5 | 47X98 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 98 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED |
| 6 | 49X98 | IMPORT FROM FREEPORT OF MOTOR VEHICLE UNDER ITEM 98 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED |

- (3) KINDLY NOTE THAT THE CUSTOMS PROCEDURE CODES (CPCs) 40109, 47109 AND 49109 HAVE BEEN DEACTIVATED.

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.