

Excise (Amendment of Schedule) (No. 2) Regulations 2014

GN No. 65 of 2014

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THE EXCISE ACT

Regulations made by the Minister under Section 57 of the Excise Act

1. These regulations may be cited as the **Excise (Amendment of Schedule) (No. 2) Regulations 2014**.

2. In these regulations —

“Act” means the Excise Act;

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

“item” includes the entries corresponding to the item.

3. The First Schedule to the Act is amended, in Part IA —

(a) in item 4(e), in the third column, by deleting the words “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.”;

(b) in item 4(i), in the second column, by deleting the words “Confidential Secretaries referred to in paragraph 39.66 of Volume 2 Part I of the PRB Report 2013 and”;

(c) by adding the following new items —

		<p>car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 2,000 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b) and (c) shall be granted on a personal basis.</p>	<p>0%</p>
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		The exemption under paragraph (b) or (c) shall be granted only on renewal of a motor car purchased with exemption under paragraph (a)..	
68.	Officers who would have drawn a monthly salary of Rs 50,100 or more, on 1 January 2013 or 1 January 2014, with the PRB Report 2013 referred to at paragraph 1.1 of the recommendations made by the Committee on Representations arising out of the 2013 EOAC Report and who have not opted for the monthly car allowance in lieu of duty exemption.	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,500 c.c.</p> <p>This exemption shall be granted not more than once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Or</p> <p>(b) A motor car (not more 0% than 4 years old) with an engine capacity not exceeding 1,601 c.c</p>	<p>0%</p> <p>0%</p>

		<p>This exemption shall be granted not more than once in every 8 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car.</p> <p>Or</p> <p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,850 c.c.</p> <p>This exemption shall be granted not more than once in every 9 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant, exemption for a replacement car.</p> <p>The exemption under paragraphs (a), (b)</p>	<p>0%</p>
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		<p>and (c) shall be granted on a personal basis.</p> <p>The exemption under paragraph (b) or (c) shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
69.	<p>Officers who have never benefitted from duty exemption and who would have drawn a monthly salary of Rs 48,600 or Rs 36,600 or more in a scale the maximum of which is not less than Rs 54,600 on 1 January 2013 and 1 January 2014 with the PRB Report 2013 as per recommendations made by the Committee on Representations arising out of the 2013 EOAC Report.</p>	<p>A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p> <p>This exemption shall be granted on a personal basis.</p>	<p>30% of the rate applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p>
70.	<p>Parliamentary ICT Manager, referred</p>	<p>A motor car (not more</p>	<p>30% of the rate</p>

	<p>to at paragraph 2.1 of the recommendations made by the Committee on Representations arising out of the 2013 EOAC Report.</p>	<p>than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This concession shall be granted once only. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>applicable to the motor car or the difference between the excise duty payable on the motor car and 100,000 rupees, whichever is the lower.</p>
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Made by the Minister on 4 April 2014.