

## Excise (Amendment of Schedule) Regulations 2022

GN No. 54 of 2022

Government Gazette of Mauritius No. 32 of 5 March 2022

### 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) Regulations 2022**.
2. In these regulations —  
"Act" means the Excise Act.
3. The First Schedule to the Act is amended, in Part IA, in Sub-part B, in item 5, by inserting, after paragraph . (c), the following new paragraph — .

<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>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>	<p>Up to 150,000 rupees of the excise duty payable on the motor car.</p>
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Made by the Minister on 3 March 2022.