

# Excise (Amendment of Schedule) Regulations 2023

GN No. 129 of 2023

Government Gazette of Mauritius No. 82 of 23 September 2023

## 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 2023**.
2. In these regulations –  
"Act" means the Excise Act.
3. The First Schedule to the Act is amended
  - (a) in Part I, by inserting, in the appropriate numerical order, the H.S. Codes specified in the Schedule to these regulations;
  - (b) in Part IA
    - (i) in Sub-part A –

(A) in item 17, by adding the following new paragraph –

	(d) Any other member	A motor car with an engine capacity of not more than 1850 cc or a 4x2 or a 4x4 pickup vehicle.	0%
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- (B) in item 61, in the third column, by deleting the words "A motor car which is aged 40 years or more from the date of its original registration in or outside Mauritius" and replacing them by the words "A motor car originally registered, in or outside Mauritius, prior to 1 January 1970 and includes a motor car which, prior to 1 December 2023, was aged 40 years or more from its date of original registration in or outside Mauritius",
- (C) by deleting items 64, 64A and 64B and their corresponding entries;
- (D) by deleting item 77 and replacing it by the following item –

77.	Any person	<p>Articles re-imported after repairs on proof that they were sent from Mauritius provided that they —</p> <p>(a) shall be charged with excise duty on the value of the repairs at the rate of excise duty chargeable on the articles; and</p> <p>(b) are re-imported —</p> <p>(i) within 2 years, or such other period as the Director General may determine, from the date of their export; and</p> <p>(ii) by the person on whose account they were exported or such other person as the Director-General may approve.</p>	The rate applicable on the articles
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(E) in item 95, in the third column, by deleting the words "(excluding vehicles)";

(ii) in Sub-part B —

(A) by deleting items 3 and 4 and replacing them by the following items —

3.	Any person	<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 July 2023 and ending on 30 June 2024.</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 under any other enactment.</p>	55% of the excise duty payable on the motor car.
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4.	Any person	<p>(a) A motor car 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; or</p> <p>(d) a van,</p> <p>provided that it is cleared during the period starting on 1 July 2023 and ending on 30 June 2024.</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 under any other enactment.</p>	45% of the excise duty payable on the vehicle.
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(B) in item 6, in paragraph (h), in the second column, by inserting, after the words "Mauritius Institute of Education," , the words "Fashion and Design Institute, ";

(C) in item 8, by adding the following new paragraph —

	<p>(d) Officers appointed in a temporary capacity in a grade carrying the benefit of an official car, as per paragraph 16.2.119 of Volume 1 of the PRB 2021.</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.
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(D) in item 10, in the third column, by inserting, after the words "4 years old," , the words "with an engine capacity not exceeding 2,250 c.c.," ,

(E) by inserting, after item 24, the following new items-

25.	<p>Officers of the Independent Commission Against Corruption as set out hereunder —</p> <p>(a) Chief Legal Adviser, Director (Corporate Services), Director (Corruption Prevention Education Division), Director (Declaration of Assets), Director (Corruption Investigation Division), Director (Office of Director General/Secretary to the Commission);</p> <p>(b) Deputy Chief Legal Adviser, Deputy Director (Corruption Investigation Division), Deputy Chief Investigator.</p>	<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 loss before the lapse of 4 years from the date of clearance, he may grant exemption for a replacement car.</p>	100 per of the excise duty payable on the motor car.
26.	<p>Officers of the Independent Commission Against Corruption as set out hereunder —</p> <p>Assistant Director (Systems Enhancement), Assistant Director (Community Relations), Assistant Director (Anti-Corruption), Assistant Director (Anti-Money Laundering).</p>	<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 7 years.</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</p>	100 per cent of the excise duty payable on the motor car.

		grant exemption for a replacement car.	
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27.	<p>Officers of the Independent Commission Against Corruption as set out hereunder —</p> <p>(a) Legal Adviser, Attorney, Senior Legal Adviser, Head Attorney, Principal Legal Adviser;</p> <p>(b) Chief Information Technology Officer, Chief International Relations Officer, Chief Communication &amp; Public Relations Officer, Chief Corruption Prevention Officer (Systems Enhancement), Chief Corruption Prevention Officer (Community Relations), Chief Officer (Declaration of Assets), Chief Investigator;</p> <p>(c) Manager (Information Technology), Manager (Finance and Facility Management), Manager (Declaration of Assets), Manager (Human Resource &amp; Administration), Manager (Procurement).</p>	<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 5 years.</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 exemption for a replacement car.</p>	100 per cent of the excise duty payable on the motor car.
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28.	<p>Officers of the Independent Commission Against Corruption as set out hereunder -</p> <p>Senior Information Technology Officer, Senior Human Resource Officer, Senior Officer (General Administration), Senior Officer (Finance), Senior Officer (Procurement), Senior Corruption Prevention Officer (Community Relations), Senior Corruption Prevention Officer (Systems Enhancement), Senior Research and Development Officer, Multimedia Education Programme Developer, Senior Officer (Declaration of Assets), Senior Digital Forensic Officer, Senior Investigator (Anti-Corruption &amp; Anti-Money Laundering), Senior Legal Research Officer, Internal Auditor, who reckon at least 5 years' service in that grade at the Commission.</p>	<p>(a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,500 c.c.; 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 before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car.</p>	<p>70 per cent of the excise duty payable on the motor car.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>
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29.	<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 at the ICAC, and</p> <p>(b) draw a monthly salary of 38,050 rupees or more.</p>	<p>(a) A motor car, not more than 4 years old, with an engine capacity not exceeding 1,400 c.c.;</p> <p>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 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.</p> <p>Up to 200,000 rupees of the excise duty payable on the motor car.</p>
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4. (1) Regulation 3(a) and (b)(i)(E) shall be deemed to have come into operation on 1 August 2023.
- (2) Regulation 3(b)(i)(A) shall be deemed to have come into operation on 15 May 2023.
- (3) Regulation 3(b)(i)(B) shall come into operation on 1 December 2023.
- (4) Regulation 3(b)(i)(C) and (ii)(E) shall be deemed to have come into operation on 13 June 2023.
- (5) Regulation 3(b)(ii)(A) shall be deemed to have come into operation on 1 July 2023.
- (6) Regulation 3(b)(ii)(B) to (D) shall be deemed to have come into operation on 1 January 2021.

Made by the Minister on 18 September 2023.

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**SCHEDULE**  
[Regulation 3(a)]

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.22	---- New, imported in completely knocked down condition	U	Ad valorem or value at importation	0%
	8704.22.92	---- New, imported in completely knocked down condition	U	Ad valorem or value at importation	0%
	8704.23.92	---- New, imported in completely knocked down condition	U	Ad valorem or value at importation	0%
	8704.31.22	---- New, imported in completely knocked down condition	U	Ad valorem or value at importation	0%
	8704.32.92	---- New, imported in completely knocked down condition	U	Ad valorem or value at importation	0%