



**APPLICATION FOR EXCISE DUTY CONCESSION ON A MOTOR VEHICLE AS PER PRB REPORT 2026
AND UNDER SECTION 5 or 6 OF THE CUSTOMS TARIFF ACT**

(To be printed in recto-verso format and completed in 5 originals)

To Director-General, MRA

Part A (to be filled in by the employee)	
1. I, (Mr/Mrs/Miss)* <i>(full name in block letters)</i> Maiden Name <i>(where applicable)</i> holding the post of at the <i>(Name and address of Organisation)</i> and drawing a monthly basic salary of Rs <i>(copy of last pay-slip attached)</i>, hereby apply for excise duty concession of: -	
	Tick as appropriate (✓)
(a) (i) 70% of the excise duty payable or Rs 175,000, whichever is higher, on a motor car with an engine capacity not exceeding 1,400 c.c or 150 kW; OR (ii) 100% of the excise duty payable of up to Rs 250,000 of the excise duty payable on a motor car with an engine capacity not exceeding 1,200 c.c or 115 kW.	☐
(b) 85% of the excise duty payable or Rs 175,000, whichever is higher, on a motor car with an engine capacity not exceeding 1,400 c.c or 150 kW.	☐
(c) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,400 c.c or 150 kW.	☐
(d) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,500 c.c or 150 kW.	☐
(e) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,601 c.c or 200 kW.	☐
(f) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,850 c.c or 200 kW.	☐
(g) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 2,000 c.c or 200 kW or above.	☐
(h) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 2,250 c.c or 200 kW or above.	☐
(i) 70% of the excise duty payable or Rs 175,000, whichever is higher, on a double cab pickup vehicle (2x4 or 4x4).	☐
(j) 85% of the excise duty payable or Rs 175,000, whichever is higher, on a double cab pickup vehicle (2x4 or 4x4).	☐
(k) 100% of the excise duty payable on a double cab pickup vehicle (2x4 or 4x4).	☐
(l) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 2,000 c.c or 180 kW. (For Ambassadors returning to Mauritius after a tour of service in a mission abroad only)	☐
(m) Up to Rs 175,000 of the excise duty payable on the motor car with an engine capacity not exceeding 1,400 c.c or 150 kW. (For officers who satisfy the criteria set by the Committee referred to in Paragraphs 16.2.35 or 16.2.45 of Volume 1 of the PRB Report 2026 only)	☐

2. I last benefited from excise duty concession on a motor vehicle of on (Date)
as (status of last post occupied)
under section 5 or 6* of the Customs Tariff Act. (Photocopy of Horse Power required).
3. I opt to purchase a motor vehicle: –
- (a) under Section 5 of the Customs Tariff Act; or ☐
- (b) under Section 6 of the Customs Tariff Act and agree to pay the proportionate amount of excise duty and VAT in accordance with section 6(b) of the Customs Tariff Act. ☐
4. I agree to pay the difference in excise duty and VAT 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 OR up to 200 kW or above**) than my present entitlement as per Recommendation 5, Paragraph 16.2.28 of Volume 1 of the PRB Report 2026.
5. I undertake to pay proportionate excise duty and taxes to the Director-General, MRA whenever I resign from service or reverted to my former position or my employment has been terminated or my contract of employment comes to an end or is terminated or 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.

*Delete as appropriate.

Phone number:
(Office)

Mobile number:

Email:

NIC:
(attach copy)

Signature:

Date:

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:

1. holds a substantive post of / is appointed in a temporary capacity / is employed on contract* as
..... (copy of contract required if employed on contract);
2. reckons years of service and draws a monthly basic salary of Rs in the scale of Rs
..... (photocopy of last payslip required);
3. has **not** opted for the monthly car allowance;
4. is / was* on leave without pay from to (Date).
5. is eligible for excise duty concession as per Paragraph Volume Part of PRB Report 2026;
6. is entitled to excise duty concession under section 5 or 6* of the Customs Tariff Act amounting to: –

Tick as
appropriate
(✓)

- | | |
|---|--------------------------|
| (a) (i) 70% of the excise duty payable or Rs 175,000, whichever is higher, on a motor car with an engine capacity not exceeding 1,400 c.c or 150 kW; OR
(ii) 100% of the excise duty payable of up to Rs 250,000 of the excise duty payable on a motor car with an engine capacity not exceeding 1,200 c.c or 115 kW. | ☐ |
| (b) 85% of the excise duty payable or Rs 175,000, whichever is higher, on a motor car with an engine capacity not exceeding 1,400 c.c or 150 kW. | ☐ |
| (c) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,400 c.c or 150 kW. | ☐ |

(d) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,500 c.c or 150 kW.	☐
(e) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,601 c.c or 200 kW.	☐
(f) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 1,850 c.c or 200 kW.	☐
(g) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 2,000 c.c or 200 kW or above.	☐
(h) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 2,250 c.c or 200 kW or above.	☐
(i) 70% of the excise duty payable or Rs 175,000, whichever is higher, on a double cab pickup vehicle (2x4 or 4x4).	☐
(j) 85% of the excise duty payable or Rs 175,000, whichever is higher, on a double cab pickup vehicle (2x4 or 4x4).	☐
(k) 100% of the excise duty payable on a double cab pickup vehicle (2x4 or 4x4).	☐
(l) 100% of the excise duty payable on a motor car with an engine capacity not exceeding 2,000 c.c or 180 kW. <i>(For Ambassadors returning to Mauritius after a tour of service in a mission abroad only)</i>	☐
(m) Up to Rs 175,000 of the excise duty payable on the motor car with an engine capacity not exceeding 1,400 c.c or 150 kW. <i>(For officers who satisfy the criteria set by the Committee referred to in Paragraphs 16.2.35 or 16.2.45 of Volume 1 of the PRB Report 2026 only)</i>	☐

**Delete as appropriate.*

 <i>(Organisation Office seal mandatory)</i>	Full Name: Status: Signature: Date:
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Part C (for Customs use only)

Approved under Item: -

of Sub-Part B of Part IA of the First Schedule to the Excise Act.

Unless otherwise amended, suspended, or revoked by the Mauritius Revenue Authority, Customs Department pursuant to the applicable laws, regulations, or directives, this certificate is valid for six (6) months from the date of approval.

 <i>(MRA Customs seal mandatory)</i>	Name: ID No: Signature: <i>(for Director-General, MRA)</i> Date:
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