

SCHEDULE

[Regulation 3] - (Item 3 of Part 1A of the first Schedule to the Excise Act)

Item No.	Bodies, organisations or persons	Description of goods	Rate of excise duty
3.	Any returning citizen of Mauritius	<p>(1) One motor vehicle or motorcycle proved to have been imported by the returning citizen of Mauritius who is coming back to settle in Mauritius, where the conditions specified in paragraph (2) are satisfied.</p> <p>(2) The conditions shall be –</p> <p>(a) he shall make a written declaration, in a form approved by the Director-General, that –</p> <p>(i) he is a citizen of Mauritius;</p> <p>(ii) he has been residing outside Mauritius for a period of at least 5 years immediately preceding the date of his return to Mauritius; and</p> <p>(iii) (A) he has been working outside Mauritius for the period referred to in subparagraph (ii); or</p> <p>(B) during the 10 years preceding the date of his return to Mauritius, he has stayed or worked in Mauritius for not more than 3 years in the aggregate; or</p> <p>(C) he has ceased working, having reached retirement age;</p> <p>(b) he shall submit documentary evidence –</p> <p>(i) in support of his declaration under paragraph (a)(ii) and (iii); and</p> <p>(ii) that he has purchased the motor vehicle or motorcycle outside Mauritius prior to the date of his return to Mauritius;</p> <p>(c) the motor vehicle or motorcycle is shipped to Mauritius in his name within 180 days of the date of his return to Mauritius.</p> <p>(3) Where the motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted where the conditions specified in paragraph (2) are satisfied and the spouse is settling in Mauritius together with the citizen of Mauritius.</p> <p>(4)(a) Where a returning citizen, who has been temporarily resident and is working in Mauritius, decides to remain permanently in Mauritius, he may make an application to the Director-General for concession under this item, provided that the application is received within 3 years from the date of his temporary return.</p>	15 per cent on the first 1.5 million rupees of the value of the motor vehicle or motorcycle shipped on or after 9 November 2012 and the rate specified in Part I of the First Schedule to the Excise Act shall apply on the difference

		<p>(b) Where a returning citizen makes an application under subparagraph (a), he shall be granted the concession where the conditions specified in paragraph (2) are satisfied, the date of his return to Mauritius for good being deemed to be the date of his application.</p> <p>(5) Where a returning citizen has not imported a motor vehicle or motorcycle, he may benefit from the concession on a motor vehicle or motorcycle imported or removed from bonded warehouse in Mauritius, provided that –</p> <p>(a) he satisfies the conditions specified in paragraph (2)(a) and (b)(i) or (4);and</p> <p>(b) the motor vehicle or motorcycle is cleared within 180 days of the date of his return.</p> <p>(6) Where a person has been granted excise duty concession on a motor vehicle or motorcycle under paragraph (1), (3), (4) or (5) of this item, no other excise duty concession under this item shall be allowed to his spouse or to any of his dependent children.</p> <p>(7) Where a person has been granted concession on a motor vehicle or motorcycle under paragraph (1), (3), (4) or (5), he shall, for a period of 4 years from the date of validation of the import declaration –</p> <p>(a) not absent himself from Mauritius for more than 183 days in aggregate during each year; and</p> <p>(b) submit to the Director-General, not later than one month immediately following every period of 12 months from the date of validation of the import declaration of the motor vehicle or motorcycle, evidence that he is still residing in Mauritius and is in possession of the motor vehicle.</p> <p>(8) Where the returning citizen dies within a period of 4 years of the date of validation of the import declaration of the motor vehicle or motorcycle, no excise duty and value added tax representing the concession granted shall be payable on the motor vehicle or motorcycle, provided the motor vehicle or motorcycle is not sold, pledged or disposed of within that period.</p> <p>(9) The concession shall be granted once only. Where the Director-General is satisfied that the motor vehicle or motor cycle is damaged in an accident within 2 years from the date of clearance and is a total loss, he may grant concession for a replacement car on only one occasion.</p>	
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