

Item No.	Bodies, organisations or persons	Description of goods and conditions	Amount of concession
19.	Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of Rs 64,400 or more and who has 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.</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> <p style="text-align: center;">or</p>	100% of the excise duty payable on the motor car.
		<p>(b) 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 8 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> <p style="text-align: center;">or</p>	100% of the excise duty payable on the motor car.
		<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</p>	100% of the excise duty payable on the motor car.

		<p>once in every 9 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> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	
20.	<p>Head of Primary employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary of Rs 54,200 and above in a scale the maximum of which is not less than Rs77,950 and who has not opted for the monthly car allowance in lieu of duty exemption.</p>	<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.</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> <p style="text-align: center;">or</p>	<p>100% of the excise duty payable on the motor car.</p>
		<p>(b) 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 8 years.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he</p>	<p>100% of the excise duty payable on the motor car.</p>

		may grant exemption for a replacement car.	
		or	
		<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.</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> <p>The exemption under paragraph (b) or (c) above shall be granted only on renewal of a motor car purchased with exemption under paragraph (a).</p>	100% of the excise duty payable on the motor car.
21.	Head of School Management and Curriculum/Training employed in a primary school of the Roman Catholic Education Authority drawing a monthly basic salary below Rs 64,400 and who has not opted for the monthly car allowance in lieu of duty exemption.	<p>(a) (i) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or</p> <p>(ii) 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, he</p>	<p>70% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car.</p>

		may grant concession for a replacement car.	
		or	
		<p>(b) 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 not more than once in every 8 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 concession for a replacement car.</p>	85% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.
		or	
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be granted not more than once in every 9 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> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	100% of the excise duty payable on the motor car.
22.	Conseiller Pedagogique	(a) (i) A motor car (not	70% of the excise

	<p>employed in a primary school of the Roman Catholic Education Authority and who has not opted for the monthly car allowance in lieu of duty exemption.</p>	<p>more than 4 years old) with an engine capacity not exceeding 1,400 c.c.; or</p> <p>(ii) 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, he may grant concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car.</p>
		<p>(b) 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 not more than once in every 8 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 concession for a replacement car.</p> <p style="text-align: center;">or</p>	<p>85% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p>
		<p>(c) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 c.c.</p> <p>This exemption shall be</p>	<p>100% of the excise duty payable on the motor car.</p>

		<p>granted not more than once in every 9 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> <p>The concession under paragraph (b) or exemption under paragraph (c) above shall be granted only on renewal of a motor car purchased with concession under paragraph (a).</p>	
23.	<p>Employees of primary schools of the Roman Catholic Education Authority or Hindu Education Authority as set out hereunder –</p> <p>(a) Head Master;  (b) Deputy Head Master;  (c) Mentor;  (d) Health and Physical Education Instructor; and  (e) Primary School Educator,</p> <p>who have never benefited from duty exemption on the purchase of a car and –</p> <p>(i) reckon at least 22 years' service; and  (ii) draw a monthly basic salary of Rs 39,350 or more.</p>	<p>(a) A motor car (not more than 4 years old) with an engine capacity not exceeding 1,400 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 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% of the excise duty payable on the motor car or Rs 115,000, whichever is the higher.</p> <p>Up to Rs 200,000 of the excise duty payable on the motor car.</p>