

## Annex I

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	RATE OF EXCISE DUTY
23A.	<p>A priest registered with –</p> <p>(a) a religious federation receiving a subsidy from Government; or</p> <p>(b) the Ministry responsible for the subject of arts and cultural heritage</p>	<p>One motor car of an engine capacity not Exceeding 1,450 c.c., 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</p>	0%
38A.	<p>An artisanal fisher registered with the Ministry responsible for the subject of Fisheries and Blue Economy</p>	<p>(1) A double space cabin vehicle or a single space cabin vehicle.</p> <p>(2) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement vehicle.</p>	0%
72A.	<p>A parent or legal guardian of a child with disability –</p> <p>(a) aged below 18 years; and</p> <p>(b) with disability</p>	<p>(1) A motor car of an engine capacity not exceeding 1,600 cc</p> <p style="text-align: center;">or</p> <p>(2) A double space cabin vehicle, in the</p>	0%

*The above legal provisions are for information purposes only, pending necessary arrangements for the gazetting of the Excise laws.*

	<p>of 60 per cent or above, as certified by the Medical Board of the Ministry responsible for the subject of social security</p>	<p>case of residents of Rodrigues only.</p> <p>The motor car or double space cabin vehicle referred to in paragraphs (a) and (b) may be of a kind specifically designed for the conveyance of a disabled person, as the Medical Board of the Ministry responsible for the subject of social security may determine.</p> <p>If specifically designed, the motor car or double space cabin vehicle shall be so certified by a mechanical engineer of the Ministry responsible for the subject of national infrastructure.</p> <p>This exemption is granted once in every 7 years. Where the Director-General is satisfied that the motor car or double space cabin vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement motor vehicle.</p>	
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