



## ELIGIBILITY CRITERIA AND DOCUMENTS TO BE SUBMITTED TO BENEFIT FROM EXCISE DUTY EXEMPTION ON DOUBLE SPACE CABIN VEHICLE AND SINGLE SPACE CABIN VEHICLE

### (a) General

(1) The applicant should have been engaged in any business mentioned below **for the last 2 years**.

(2) The following documents should be produced (**ORIGINAL + 2 PHOTOCOPIES**).

INDIVIDUAL	COMPANY
(a) Birth certificate (of applicant and spouse)	(a) Business Registration certificate
(b) National Identity Card (of applicant and spouse)	(b) Trade licence and permit
(c) Marriage certificate	(c) Location plan of the business
(d) Business Registration card	
(e) Trade licence and permit	
(f) Location plan of the business or farm	

### (b) Specific

SN	Category of beneficiary	Eligibility criteria	Additional documents to be produced (Original + 1 photocopy)	Application to be submitted at:
1	<b>A small sugarcane planter</b>	Minimum 5 arpents but a maximum of 100 arpents of land under sugar cane cultivation.	<ul style="list-style-type: none"> <li>- Certificate from the Sugar Insurance Fund Board.</li> <li>- Sugar Insurance Fund Board Registration Card.</li> <li>- In case of owner of land: Title deeds.</li> <li>- In case of lessee of land: Registered lease agreements of land under cultivation <b>valid for a period of 2 years before and 5 years from date of application</b> and title deeds of land leased.</li> </ul>	MRA Customs Department, Mer Rouge, Port Louis

2	<b>A vegetable grower</b>	Minimum 1 arpent of land under vegetable cultivation.	- Certificate from Food and agricultural Extension Institute (FAREI).  - Small Planters Welfare Fund Registration Card.	Any sub-office of FAREI
3	<b>A flower grower</b>	Minimum 0.5 arpent of land under flower cultivation.	- In case of owner of land: Title deeds.	
4	<b>A fruit grower</b>	Minimum 1 arpent of land under fruit cultivation.	- In case of lessee of land: Registered lease agreements of land under cultivation <b>valid for a period of 2 years before and 5 years from date of application</b> and title deeds of land leased.	
5	<b>A tobacco grower</b>		- Certificate from Tobacco Board.	
	(a) Flue cured	Minimum 5 arpents or	- In case of owner of land: Title deeds.	MRA Customs Department, Mer Rouge, Port Louis
	(b) Air cured	Minimum 1 arpent of land under tobacco cultivation.	- In case of lessee of land: Registered lease agreements of land <b>valid for a period of 2 years before and 5 years from date of application</b> and title deeds of land leased.	
6	<b>A cattle farmer</b>			
	(a) Dairy	Minimum 10 cows or		Any sub-office of FAREI
	(b) Beef	Minimum 20 heads or		
	(c) Combination of dairy and beef	Minimum 20 heads.		
7	<b>A pig farmer</b>			
	(a) Fatteners	Minimum 100 units or	- Certificate from Food and Agricultural Research Extension Institute (FAREI).	Any sub-office of FAREI
	(b) Breeders	Minimum 20 productive sows or		
	(c) Combination of fatteners and breeders	Minimum 100 units.		
8	<b>A poultry farmer</b>			
	(a) Layers	Minimum 2,000 units - Maximum 10,000 units or		
	(b) Broilers	Minimum 5,000 units - Maximum 25,000 units or		
	(c) Combination of layers and broilers	Minimum 5,000 units - Maximum 25,000 units.		

9	<b>A goat / sheep farmer</b>			Any sub-office of FAREI
	(a) Goats	Minimum 100 heads or		
	(b) Sheep	Minimum 100 heads or		
	(c) Combination of both goat and sheep	Minimum 100 heads.		
10	<b>A Small and Medium Enterprise engaged in –</b>  (a) furniture making or  (b) light engineering or  (c) manufacture of footwear.	Minimum turnover of Rs 3 million.	<ul style="list-style-type: none"> <li>- Registration Certificate from Small Enterprises and Handicraft Authority.</li> <li>- Statement of accounts for the last financial year.</li> </ul>	SME Mauritius Ltd
11	<b>Tea Grower</b>	Minimum of 1 arpent but a maximum of 15 arpents under tea cultivation.	<ul style="list-style-type: none"> <li>- Cultivation of green leaf licence for the current year.</li> <li>- Certification from National Agricultural Products Regulatory Office (NAPRO).</li> <li>- In case of owner of land: Title deeds.</li> <li>- In case of lessee of land: Registered lease agreements of land under cultivation <b>valid for a period of 2 years before and 5 years from date of application</b> and title deeds of land leased.</li> </ul>	MRA Customs Department, Mer Rouge, Port Louis
12	<b>Hydroponic activities</b>	Minimum of 500 m <sup>2</sup> under cultivation.	<ul style="list-style-type: none"> <li>- Certification from the Food and Agricultural Research and Extension Institute (FAREI).</li> </ul>	
13	<b>Sheltered farming</b>	Minimum of 1000 m <sup>2</sup> under cultivation.	<ul style="list-style-type: none"> <li>- Small Farmers Welfare Fund Registration Certificate.</li> <li>- In case of land owner – Title deed.</li> <li>- In case of lessee of land: Registered Lease Agreements of land under <b>cultivation valid for a period of 2 years before and 5 years from date of application</b> and title deeds of land leased.</li> </ul>	Any sub-office of FAREI

14	<b>Bee Keeper</b>	<ul style="list-style-type: none"> <li>- Minimum of 20 beehives</li> <li>- In operation for at least 1 year.</li> </ul>	<ul style="list-style-type: none"> <li>- Registration Certificate from Apiculture Section, Entomology Division. Ministry of Agro Industry and Food Security.</li> </ul>	Entomology Division, Ministry of Agro-Industry & Food Security, Réduit
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- (c) In case of a married couple, if both spouses are engaged in any one of the above activities, only one spouse will be eligible to the duty exemption.
- (d) In case the application is made in the name of the heirs of a deceased person, the original and one copy of the affidavit establishing the heirs of the deceased person and of the death certificate should also be submitted.
- (e) In case the applicant has benefitted from duty exemption on a pickup vehicle in the past, he should submit the original and one copy of the horse power certificate of the vehicle.