MRA/CUS/ASS/MVC/FORM 4 Issue: 01 | Revision: 00 Date: 13/08/2024



APPLICATION FOR EXCISE DUTY CONCESSION BY A PARENT OR LEGAL GUARDIAN OF -

(Tick ✓ as appropriate)			
A DISABLED PERSON, under item 72 of Sub-part A of Part IA of the First Schedule to the Excise Act			
A CHILD WITH DISABILITY AGED BELOW 18 YEARS, under item 72A of Sub-part A of Part IA			
of the First Schedule to the Excise Act			
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PART A - TO BE FILLED IN BY APPLICANT (PARENT OR LEGAL GUARDIAN) (Note: Please read the eligibility criteria at Part C of this form prior to filling in the application form.)			
1. Name of Applicant:			
2. Name of Disabled Person / Child with disability aged below 18 years*:			
3. Date of birth of Child with disability aged below 18 years:			
4. NIC No. of Disabled Person / Child with Disability aged below 18 years (if available)*:			
5. NIC No. of Parent / Legal Guardian*:			
6. Address of beneficiary:			
7. Phone No:			
8. Email address:			
9. Driving License No. of Driver (if available):			
10. List of special equipment (if any) to be fitted to the vehicle to accommodate the disability:			
11. Is this the first application: YES/NO*. If No, please specify when the beneficiary last benefited from excise duty			
concession:			
12. I agree to pay the difference in excise duty and taxes as may be determined by the Director-General, whenever I opt to purchase a motor car of higher engine capacity than the present entitlement.			
13. I undertake to pay proportionate excise duty and taxes to the Director-General whenever I sell or transfer the motor vehicle before the lapse of 4 years from the date of exemption as per Section 5 of the Customs Tariff Act.			
I certify that the information given above is true and correct. I also undertake to produce to MRA Customs/Ministry responsible for the subject of social security documents listed in Part D of this application form.			
Signature of applicant Date: Date:			

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Letter received from Ministry responsible	for the subject of social security	on:(date	?).	
Application approved: YES / NO ((Tick 🗸	as appropriate)			
Name of Officer	Signature	Date		

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PART C - ELIGIBILITY CRITERIA

1. A parent or legal guardian of a disabled person –

- (a) with permanent orthopaedic disability of 60% or above;
- (b) having severe mobility problem; and
- (c) heavily dependent on others for activities of daily living,

as certified by the Medical Board of the Ministry responsible for the subject of social security is eligible for excise duty concession on a motor car/double space cabin vehicle as per **Item 72** of Sub-part A of Part IA of the First Schedule to the Excise Act.

2. A parent or legal guardian of a child with disability -

- (a) aged below 18 years; and
- (b) with disability of 60% or above,

as certified by the Medical Board of the Ministry responsible for the subject of social security is eligible for excise duty concession on a motor car/double space cabin vehicle as per **Item 72A** of Sub-part A of Part IA of the First Schedule to the Excise Act.

- 3. A beneficiary is entitled to 100% excise duty concession on a motor car of an engine capacity not exceeding 1,600 cc or a double space cabin vehicle, in case of residents of Rodrigues only.
- 4. A beneficiary may opt to buy a motor car of higher engine capacity of not more than 2,250 cc, provided that the difference in excise duty and taxes is paid.
- 5. 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.

PART D - CHECKLIST - DOCUMENTS TO BE SUBMITTED WITH APPLICATION

(Originals to be produced + 2 Photocopies to be submitted)

- 1. Copy of the National Identity Card of both the applicant and the disabled person.
- 2. Copy of birth certificate of the disabled person / child with disability aged below 18 years.
- 3. Copy of the valid Driving License for driver.
- 4. A certificate from a medical practitioner specifying the disability.
- 5. Any other document supporting the application and processing thereof, such as the following documents (*where applicable*)
 - (a) Copy of Certificate of Marriage of parent or legal guardian;
 - (b) A certified document from a competent authority attesting the adoption the disabled person / child with disability aged below 18 years;
 - (c) A certified document from a competent authority appointing a guardian for the disabled person / child with disability aged below 18 years.