



MINISTRY OF PUBLIC SERVICE, ADMINISTRATIVE  
AND INSTITUTIONAL REFORMS

01 April 2022

Ministry of Public Service, Administrative and Institutional Reforms  
Circular Note No 12 of 2022  
E/261/9/01/03 T1

**From: Secretary for Public Service**

**To: Supervising Officers-in-charge of Ministries/Departments**

**Duty Exemption**

At paragraph 16.2.22 (i), the 2021 Pay Research Bureau Report provides that a public sector officer is entitled, once in a lifetime, to 70% excise duty exemption on a 1400 cc motor car or 100% excise duty exemption on a 1200 cc motor car, subject to a maximum excise duty exemption of Rs 200,000 provided that the officer draws a monthly basic salary of Rs 39,350 or more and has at least 22 years' service.

2. The High Powered Committee has approved that, in addition to the above provision, a new option be provided whereby an officer who has never benefitted from duty exemption on the purchase of a motor car will be eligible once in a lifetime, to excise duty exemption of up to Rs 150,000 on a motor car, not more than four years old with an engine capacity not exceeding 1400 cc provided the officer:-

- (a) draws a monthly basic salary of Rs 31,000 or more; and
- (b) reckons at least 5 years' service.

3. Eligible officers will also be entitled to loan facilities of up to 21 months' salary refundable in 84 monthly instalments.

4. Supervising officers are hereby requested to bring the content of this Circular to the attention of all officers concerned of their Ministries/Departments and Head of Parastatal Bodies and Local Authorities falling under the aegis of their respective Ministries/Departments.

**B. Boyramboli**  
**Secretary for Public Service**

**Copy to:** *Secretary to Cabinet and Head of the Civil Service*  
*Financial Secretary*  
*Director, Pay Research Bureau*  
*Director General, Mauritius Revenue Authority*