

# **Excise (Valuation of Motor Vehicles) (Amendment) Regulations 2009**

**GN No. 97 of 2009**

**Government Gazette of Mauritius No. 78 of 29 August 2009**

## **THE EXCISE ACT**

### **Regulations made by the Minister under section 57 of the Excise Act**

1. These regulations may be cited as the **Excise (Valuation of Motor Vehicles) (Amendment) Regulations 2009**.

2. In these regulations -

"principal regulations" means the Excise (Valuation of Motor Vehicles) Regulations 2003.

3. The principal regulations are amended in regulation 4 -

(a) in paragraph (a), by deleting the words "when new" and replacing them by the words "when imported new by a motor vehicle dealer";

(b) in paragraph (b)(ii), by deleting the words "25 per cent." and replacing them by the words "the percentage specified in the Schedule and corresponding to the country of exportation;";

(c) by adding, after paragraph (b), the following new paragraph -

(c) where the second hand motor vehicle or used motor vehicle is similar to the motor vehicle referred to in paragraph (a) or (b) except for the engine capacity or transmission system or both, the value as determined under paragraph (a) or (b) and adjusted as appropriate by reference to the engine capacity or transmission system or both of the second hand motor vehicle or used motor vehicle.

Made by the Minister on 21 August 2009.

## SCHEDULE

[regulation 4]

<b>Country of exportation of motor vehicle</b>	<b>Percentage of reduction</b>
Thailand	40
Other	25