#### MOTOR VEHICLE TAXATION

[Road Tax - As from 01 January 2013]

|    |  | Mauritius        |                       |                        | Rodrigues        |                       |                  |
|----|--|------------------|-----------------------|------------------------|------------------|-----------------------|------------------|
|    | Type of vehicles   | months<br>Rupees | 6<br>months<br>Rupees | 12<br>months<br>Rupees | months<br>Rupees | 6<br>months<br>Rupees | months<br>Rupees |
| 1. | Motor car/Dual-purpose vehicle/Double cab pickup   | 0.00000          |                       | 100                    |                  |                       | 0.00             |
|    | Engine capacity  |                  |                       |                        |                  |                       |                  |
|    | 1250 oc and below  | 1,100            | 1,900                 | 3,500                  | 600              | 1,000                 | 1,800            |
|    | 1251 oc - 1600 oc  | 1,200            | 2,200                 | 4,000                  | 700              | 1,100                 | 2,000            |
|    | 1601 cc - 1850 cc  | 2,600            | 4,700                 | 8,500                  | 1,300            | 2,400                 | 4,300            |
|    | 1851 oc - 2250 oc  | 3,200            | 5,800                 | 10,500                 | 1,600            | 2,900                 | 5,300            |
|    | Above 2250 cc  | 4,000            | 7,200                 | 13,000                 | 2,000            | 3,600                 | 6,500            |
| 2  | Motor car/Dual-purpose vehicle/Double cab pickup<br>registered on a company or a trade name  |                  |                       |                        |                  |                       |                  |
|    | Engine capacity  |                  |                       |                        |                  |                       |                  |
|    | 1250 oc and below  | 1,400            | 2,500                 | 4,500                  | 700              | 1,300                 | 2,300            |
|    | 1251 oc - 1600 oc  | 1,500            | 2,700                 | 5,000                  | 800              | 1,400                 | 2,500            |
|    | 1601 oc - 1850 oc  | 3,200            | 5,800                 | 10,500                 | 1,600            | 2,900                 | 5,300            |
|    | 1851 oc - 2250 oc  | 3,800            | 7,000                 | 12,500                 | 1,900            | 3,500                 | 6,300            |
|    | Above 2250 cc  | 4,600            | 8,300                 | 15,000                 | 2,300            | 4,200                 | 7,500            |
| 3. | Double cab pickup  |                  |                       |                        |                  |                       |                  |
|    | A double cab pickup owned by -   |                  |                       |                        |                  |                       |                  |
|    | <ul> <li>(a) a planter, fisherman, or cattle, goat, sheep or pig<br/>breeder, everyone of whom is, to the satisfaction of<br/>the Commissioner, operating on a small scale</li> </ul>                          | 1,200            | 2,200                 | 4,000                  | 700              | 1,100                 | 2,000            |
|    | <ul> <li>(b) a person carrying on a small enterprise or a<br/>handicraft enterprise holding a registration<br/>certificate issued by the Small Enterprises and<br/>Handicraft Development Authority</li> </ul> | 1,200            | 2,200                 | 4,000                  | 700              | 1,100                 | 2,000            |
| 4. | Classic/Vintage motor car<br>(Registered before 01 January 1970)   | 88               | 13                    | 1,000                  |                  | 58                    | 1,000            |
| 5. | Contract car   |                  |                       |                        |                  |                       |                  |
|    | Engine capacity  |                  |                       |                        |                  |                       |                  |
|    | 1250 cc and below  | 1,400            | 2,500                 | 4,500                  | 700              | 1,300                 | 2,300            |
|    | 1251 cc - 1600 cc  | 1,500            | 2,700                 | 5,000                  | 800              | 1,400                 | 2,500            |
|    | 1601 cc - 1850 cc  | 3,200            | 5,500                 | 10,500                 | 1,600            | 2,900                 | 5,300            |
|    | 1851 oc – 2250 oc  | 3,500            | 7,000                 | 12,500                 | 1,900            | 3,500                 | 6,300            |
|    | Above 2250 oc  | 4,600            | 8,300                 | 15,000                 | 2,300            | 4,200                 | 7,500            |
| 6. | Taxi   |                  |                       |                        |                  |                       |                  |
|    | Engine capacity  |                  |                       |                        |                  |                       |                  |
|    | 1600 cc and below  | 300              | 500                   | 900                    | 200              | 300                   | 500              |
|    | 1601 oc and above  | 600              | 1,100                 | 2,000                  | 300              | 600                   | 1,000            |
| 7. | Heavy motor car  |                  |                       |                        |                  |                       |                  |
|    | Engine capacity  |                  |                       |                        |                  |                       |                  |
|    | 3000 cc and below  | 4,600            | 8,300                 | 15,000                 | 2,300            | 4,200                 | 7,500            |
|    | 3001 oc and above  | 6,000            | 11,000                | 20,000                 | 3,000            | 5,500                 | 10,000           |
| 8. | Motor cycle/3 Wheelers   |                  |                       |                        |                  |                       |                  |
|    | Engine capacity  |                  |                       |                        |                  |                       |                  |
|    | 100 oc and below   | -                | 3.4                   | 600                    | +                | 3.8                   | 300              |
|    | 101 cc - 200 cc  | -                | -                     | 700                    | -                | -                     | 350              |
|    | 201 cc - 300 cc  | -                | 3.6                   | 800                    | **               | 3.5                   | 400              |
|    | 301 oc - 500 oc  | 80               | -                     | 900                    | 38               |                       | 450              |
|    | 501 oc and above   | 200              |                       | 1,000                  | -                | 0.2                   | 500              |

# **Taxation Of Motor Vehicle Transportation**

**Hussin A.Rothana** 

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