

**THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2017**

**Act No. 10 of 2017**

*I assent*

**BIBI AMEENAH FIRDAUS GURIB-FAKIM**

*24 July 2017*

*President of the Republic*

---

ARRANGEMENT OF SECTIONS

*Section*

1. Short title
2. Advertisements Regulation Act amended
3. Bank of Mauritius Act amended
4. Banking Act amended
5. Borrower Protection Act amended
6. Build Operate Transfer Projects Act 2016 amended
7. Building Control Act amended
8. Civil Service Family Protection Scheme Act amended
9. Clinical Trials Act amended
10. Commissions of Inquiry Act amended
11. Companies Act amended
12. Customs Act amended
13. Customs Tariff Act amended
14. Employment Rights Act amended
15. Excise Act amended
16. Fair Trading Act amended

17. Finance and Audit Act amended
18. Finance (Miscellaneous Provisions) Act 2016 amended
19. Financial Reporting Act amended
20. Financial Services Act amended
21. Fisheries and Marine Resources Act amended
22. Freeport Act amended
23. Gambling Regulatory Authority Act amended
24. Human Resource Development Act amended
25. Immigration Act amended
26. Income Tax Act amended
27. Information and Communication Technologies Act amended
28. Insolvency Act amended
29. Investment Promotion Act amended
30. Land (Duties and Taxes) Act amended
31. Local Government Act amended
32. Mauritius Accreditation Service Act amended
33. Mauritius Cane Industry Authority Act amended
34. Mauritius Revenue Authority Act amended
35. Morcellement Act amended
36. National Heritage Fund Act amended
37. National Identity Card Act amended
38. National Pensions Act amended
39. National Savings Fund Act amended
40. Non-Citizens (Employment Restriction) Act amended
41. Non-Citizens (Property Restriction) Act amended
42. Pensions Act amended
43. Public Debt Management Act amended
44. Public Procurement Act amended
45. Registrar-General Act amended
46. Registration Duty Act amended
47. Road Traffic Act amended
48. Sale of Immovable Property Act amended
49. Securities Act amended
50. Stamp Duty Act amended
51. Statistics Act amended
52. Statutory Bodies (Accounts and Audit) Act amended
53. Statutory Bodies Pension Funds Act amended
54. Sugar Industry Efficiency Act amended

- 
55. Sugar Industry Efficiency (Amendment) Act 2016 amended
  56. Sugar Insurance Fund Act amended
  57. Value Added Tax Act amended
  58. Validation of resolution
  59. Repeal
  60. Transitional provisions
  61. Commencement
- FIRST SCHEDULE  
SECOND SCHEDULE  
THIRD SCHEDULE  
FOURTH SCHEDULE  
FIFTH SCHEDULE  
SIXTH SCHEDULE  
SEVENTH SCHEDULE  
EIGHTH SCHEDULE  
NINTH SCHEDULE  
TENTH SCHEDULE  
ELEVENTH SCHEDULE

## **An Act**

**To provide for the implementation of measures announced in the Budget Speech 2017-2018 and for matters connected, consequential or incidental thereto**

ENACTED by the Parliament of Mauritius, as follows –

### **1. Short title**

This Act may be cited as the Finance (Miscellaneous Provisions) Act 2017.

### **2. Advertisements Regulation Act amended**

The Advertisements Regulation Act is amended –

- (a) in section 2, in the definition of “fee” or “advertising structure fee”, in paragraph (b), by deleting the words “and 7” and replacing them by the words “, 7 and 7A”;

- (b) by inserting, after section 7, the following new section –

**7A. Penalty in respect of non-registered advertising structure**

(1) Without prejudice to any action which the highway authority or local authority, as the case may be, may take under any enactment, where an owner has erected an advertising structure without the prior written permission of the highway authority or local authority, as the case may be, the Director-General shall, by notice in writing, require the owner to pay, not later than 28 days from the date of the notice, in respect of every financial year until the advertising structure is duly registered under section 6, a penalty equivalent to 3 times the appropriate fee specified in the Schedule.

(2) Where an owner who has been issued with a notice under subsection (1) is dissatisfied with the notice, he may, within 28 days from the date of the notice, object to the claim in the manner specified in section 38 of the Value Added Tax Act.

(3) The procedure set out in sections 38 and 39 of the Value Added Tax Act shall apply to an objection made under subsection (2).

(4) Where the owner referred to in subsection (2) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

**3. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

- (a) in section 2 –
- (i) by deleting the definition of “freely convertible currency”;

- 
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
    - “convertible currency” means such currency as the Board may determine;
  - (b) in section 6(1) –
    - (i) by repealing paragraph (e) and replacing it by the following paragraph –
      - (e) promote the development of the money market of Mauritius, including the Islamic money market through the issue of –
        - (i) such Shariah-compliant instruments as the Bank may determine; and
        - (ii) such other commercial papers as the Bank may, by rules, guidelines, instructions or directives, determine;
      - (ii) in paragraphs (h) and (l), by deleting the word “freely”;
    - (c) in section 46(1)(d), by deleting the word “freely”.

#### 4. **Banking Act amended**

The Banking Act is amended –

- (a) by inserting, after section 14D, the following new section –

##### **14E. Granting of licences to issuer of commercial papers**

(1) No person shall issue commercial papers unless the person is an eligible company which holds an issuer of commercial paper licence issued by the central bank.

(2) An eligible company which intends to issue commercial papers shall apply to the central bank for an issuer of commercial paper licence.

(3) An application under subsection (2) shall be made in such form and manner as the central bank may determine and shall be accompanied by –

- (a) such information or document as may be required by the central bank for the purpose of determining the application; and
- (b) payment of such non-refundable processing fee as may be prescribed by regulations made by the central bank, with the approval of the Minister.

(4) The central bank may request the applicant to furnish such additional information or document as it may determine to process the application.

(5) The central bank shall, within 30 days of the date of receipt of an application, or the supply of any additional information or document requested under subsection (4), determine whether to grant or refuse the application and inform the applicant within 7 days of its decision.

(6) Where the central bank determines to grant a licence under this section, it shall, on payment of such licence fee as may be prescribed by regulations made by the central bank, with the approval of the Minister, issue the licence on such terms and conditions as it may determine.

(7) An eligible company which has been licensed to issue commercial papers under this section shall comply with such prudential requirements as the central bank may, by guidelines, instructions or directives, determine.

(8) In this section –

“commercial paper” means an unsecured money market instrument in the form of a promissory

note having a maturity of not more than one year, issued by an eligible company;

“eligible company” means –

- (a) a company incorporated or registered under the Companies Act;
  - (b) having, at a point in time, not earlier than 12 months prior to the proposed issue of the commercial papers, net assets of a total value exceeding 300 million rupees, as certified by its auditors and reflected in its audited financial statements; and
  - (c) having a credit rating acceptable to the central bank.
- (b) in section 20(1), by deleting the figure “200” and replacing it by the figure “400”;
- (c) in section 64 –
- (i) in subsection (3)(1), by inserting, after the words “Part VIII”, the words “or Part IX”;
  - (ii) in subsection (16) –
    - (A) by deleting the words “section 45(4) of the Dangerous Drugs Act” and replacing them by the words “section 11(5)(a) of the Commissions of Inquiry Act”;
    - (B) by inserting, after the figure “123”, the words “, 123D”;
- (d) by adding the following new section –

### **102. Transitional provision**

Any bank licensed before the commencement of section 4(b) of the Finance (Miscellaneous Provisions) Act 2017

shall, on the commencement of that section, raise its capital to not less than –

- (a) 300 million rupees by 30 June 2018; and
- (b) 400 million rupees by 30 June 2019.

## 5. Borrower Protection Act amended

The Borrower Protection Act is amended –

- (a) in section 6, by inserting, after subsection (2), the following new subsection –

(2A) The Commissioner may cause any summons to be served by registered post and any summons so served and delivered at the place of residence or business given by the borrower or guarantor for the purpose of the loan shall be deemed to have been served personally on the person to whom it was addressed.

- (b) in section 9, by adding the following new subsection –

(4) Where a lender fails to comply with the requirements of subsection (3), he shall be debarred from claiming from the guarantor any instalment in default occurring more than 2 months prior to the date of the written notification.

- (c) in section 10, by adding the following new subsections –

(4) Every borrower and guarantor shall be deemed to have received any document sent and delivered to their place of residence or business by registered post by the lender.

(5) Every borrower and guarantor shall immediately inform the lender of any change in their place of residence or business.

- 
- (d) in section 20 –
- (i) in subsection (1), by deleting the words “of doing otherwise than as”;
  - (ii) in subsection (4), by adding the words “unless, after considering all the means provided for the avoidance of the seizure and sale of the immovable property, the Commissioner certifies, in writing, that for the reasons which he shall specify, it is not possible or reasonable to proceed with the sale of the security otherwise than under the Sale of Immovable Property Act”;
  - (iii) by inserting, after subsection (4), the following new subsections –

(4A) A certificate issued by the Commissioner under subsection (4) shall be served by registered post on the borrower and the guarantor at the place of residence or business given by them.

(4B) The borrower and guarantor may, within 14 days of having been served with the certificate, apply to the Judge in Chambers to vary or revoke the Commissioner’s decision.

(4C) (a) The Sale of Immovable Property Act shall, at the request of the debtor, not apply for a period of 2 years from the date of the reading of the memorandum of charges where the mortgaged immovable property is the sole residence of the debtor who is a worker who has been made redundant on economic grounds.

- (b) In this subsection –  
“worker” has the same meaning as in the Employment Rights Act.

- (iv) in subsection (6), by deleting the word “Act” and replacing it by the word “section”.

## **6. Build Operate Transfer Projects Act 2016 amended**

The Build Operate Transfer Projects Act is amended –

- (a) in section 2 –
  - (i) in the definition of “BOT project”, in paragraph (b), by inserting, after the words “based on”, the words “BOO (Build, Own and Operate),”;
  - (ii) in the definition of “foreign State”, by deleting the words “section 3(1)(D)” and replacing them by the words “section 2”;
- (b) in section 5, by inserting, after paragraph (c), the following new paragraph –
  - (ca) monitor value for money and budget affordability during the operational stage of a BOT project;
- (c) by inserting, after section 5, the following new section –

### **5A. Powers of BOT Projects Unit**

(1) In the discharge of its functions, the BOT Projects Unit may, by notice in writing, request a contracting authority to provide, within the time limit specified in the notice, such information, records and other documents as may be required with respect to a BOT project.

(2) Where, in the discharge of its functions, the BOT Projects Unit finds that there has been a deliberate non-compliance with any provision of this Act, the Head of the BOT Projects Unit shall refer the matter to the Secretary to Cabinet and Head of the Civil Service recommending such action as he considers appropriate.

---

(3) The Secretary to Cabinet and Head of the Civil Service may, where he considers appropriate, refer any matter referred to him under subsection (2) to the Police for enquiry.

(d) in section 9, by adding the following new subsection –

(3) A notice of invitation or document pertaining to a request for proposal may be issued under the following procurement methods –

- (a) open advertised bidding method, whereby the invitation to bid shall be published in a national newspaper with wide circulation and, in the case of international bidding, in selected international media with wide circulation;
- (b) framework agreement, between a contracting authority and one or more private parties, which establishes the terms and conditions under which the private party or parties, as the case may be, will enter into one or more BOT agreements with the contracting authority in the period during which the agreement applies; or
- (c) restricted bidding procedure, whereby a contracting authority has reason to believe that the BOT agreement may be implemented by a limited number of bidders.

## **7. Building Control Act amended**

The Building Control Act is amended, in section 4 –

(a) in subsection (1), by inserting, after paragraph (c), the following new paragraph –

- (ca) the setting up of a greenhouse for crop production on agricultural land;

(b) by adding the following new subsection –

(3) In this section –

“agricultural land” has the same meaning as in the Local Government Act.

## **8. Civil Service Family Protection Scheme Act amended**

The Civil Service Family Protection Scheme Act is amended –

(a) in section 2 –

(i) by deleting the definition of “marriage” and replacing it by the following definition –

“marriage” –

(a) in relation to a contributor, other than a member of the Assembly –

(i) means civil marriage or religious marriage governed by articles 228-1 to 228-10 of the Code Civil Mauricien; but

(ii) does not include the marriage referred to in subparagraph (i) contracted after the contributor has ceased to be a public officer or an employee, as the case may be;

(b) in relation to a member of the Assembly –

(i) who contributes to the Scheme at the rate of 2 per cent of his pensionable emoluments –

(A) means civil marriage or religious marriage governed by articles 228-1 to 228-10 of the Code Civil Mauricien; but

(B) does not include the marriage referred to in sub subparagraph (A) contracted after the member has reached the age of 65;

- 
- (ii) who, throughout his legislative service, opts to contribute to the Scheme at the rate of 4 per cent of his pensionable emoluments, means civil marriage or religious marriage governed by articles 228-1 to 228-10 of the Code Civil Mauricien contracted at any time;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
- “Minister” means the Minister to whom responsibility for the subject of finance is assigned;
- (b) by repealing section 11 and replacing it by the following section –
- 11. Accounts of Scheme and Fund**
- (1) The Board shall, after the end of every financial year, submit to the Minister an annual report in respect of that financial year.
- (2) The financial statements of the Board shall be audited by the Director of Audit.
- (3) In this section –
- “annual report” means the report referred to in section 6A(2) of the Statutory Bodies (Accounts and Audit) Act.
- (c) in section 27 –
- (i) by repealing paragraphs (a) and (b) and replacing them by the following paragraphs –
- (a) where the contributor leaves a child, grant to the child a pension to be known as a children’s pension;

- (b) where the contributor leaves more than one child, grant, for their benefit, a pension to be known as a children's pension which shall be apportioned equally between each child;
- (ii) by adding the following new paragraphs –
  - (c) where the contributor leaves not more than one surviving spouse, grant to the surviving spouse a pension to be known as a surviving spouse's pension; and
  - (d) where the contributor leaves more than one surviving spouse, grant, for their benefit, the pension referred to in paragraph (c) which shall be apportioned equally between each surviving spouse.

## 9. Clinical Trials Act amended

The Clinical Trials Act is amended –

- (a) in section 2 –
  - (i) in the definition of –
    - (A) “adverse event”, by inserting, after the word “administered”, the words “, or on whom a medical device is tested,”;
    - (B) “adverse reaction”, by adding the words “or to a medical device tested on a subject”;
    - (C) “Certificate of Good Manufacturing Practice (GMP)”, by deleting the words “or medicinal product” and replacing them by the words “, medicinal product or medical device”;

- 
- (D) “investigator’s brochure”, by deleting the words “which are relevant to the study of the product in a subject” and replacing them by the words “or a medical device which are relevant to the study of the product in, or the device on, a subject”;
- (E) “subject”, by inserting, after the word “administered”, the words “, or on whom a medical device is tested,”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
- “medical device” –
- (a) means an instrument, apparatus, appliance, material or other article, whether used alone or in combination with any software necessary for its proper application, which –
- (i) is intended by the manufacturer to be used on a subject for the purpose of –
- (A) diagnosis, prevention, monitoring, treatment or alleviation of any disease;
- (B) diagnosis, monitoring, treatment, alleviation of, or compensation for, an injury or handicap;
- (C) investigation, replacement or modification of the anatomy or of a physiological process; or
- (D) control of conception; and
- (ii) does not achieve its principal intended action in or on the human body by pharmacological, immunological or metabolic means, even if it is assisted in its function by such means; and

- (b) includes a device intended to administer a medicinal product or which incorporates as an integral part a substance which, if used separately, would be a medicinal product and which is liable to act upon the body with action ancillary to that of the device;
- (b) in section 12 –
  - (i) in subsection (2), by inserting, after paragraph (c), the following new paragraph –
    - (ca) a Certificate of Good Manufacturing Practice (GMP) in relation to every medical device from its country of origin;
  - (ii) in subsection (3)(a), by inserting, after the words “medicinal product”, the words “or medical device”.

#### **10. Commissions of Inquiry Act amended**

The Commissions of Inquiry Act is amended, in section 11(5), by repealing paragraph (b).

#### **11. Companies Act amended**

The Companies Act is amended –

- (a) in section 2 –
  - (i) in the definition of “International Accounting Standards”, in paragraph (a), by inserting, after the words “International Accounting Standards Board”, the words “the Accounting Standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions,”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Islamic banks” means banks licensed as such by the Bank of Mauritius;

---

“Islamic financial institutions” means financial institutions licensed as such by the Financial Services Commission;

(b) in section 14, by adding the following new subsection –

(11) Unless –

- (a) required by the beneficial owner or the ultimate beneficial owner;
- (b) required for the purpose of an investigation, enquiry or any other matter; or
- (c) ordered by a court or the Judge in Chambers,

the Registrar shall not disclose to any person the information referred to in section 91(3)(a)(ii).

(c) in section 91–

- (i) in subsection (3)(a)(ii), by deleting the words “the persons” and replacing them by the words “the beneficial owners or the ultimate beneficial owners”;
- (ii) by inserting, after subsection (3), the following new subsection –

(3A) The information referred to in subsection (3)(a)(ii) shall be lodged with the Registrar within 14 days from the date on which any entry or alteration is made in the share register.

(iii) by adding the following new subsection –

(8) In subsection 3(a)(ii) –

“beneficial owner” or “ultimate beneficial owner” means a person who holds by himself or his nominee, a share or an interest in a share which entitles him to exercise not less than 25 per cent of the aggregate voting power exercisable at a meeting of shareholders.

- (d) in section 211, by adding the following new subsection –
- (6) Islamic financial institutions and Islamic banks may adopt accounting standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions instead of those issued by the International Accounting Standards Board.
- (e) in section 221(1), by inserting, after paragraph (b), the following new paragraphs –
- (ba) include a report on corporate governance referred to in the Financial Reporting Act;
- (bb) where a parent company, other than an investment entity as defined in the International Financial Reporting Standards (IFRS), has not presented a consolidated financial statement in Mauritius on grounds of an exemption under the IFRS, include a statement that the consolidated financial statements in Mauritius of the intermediate parent company or ultimate beneficial owner are in compliance with the IFRS and are available for public use;

## 12. Customs Act amended

The Customs Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
- “departing citizen of Mauritius” means a citizen of Mauritius who holds –
- (a) a valid passport; and
- (b) a valid ticket for travel by air or sea to a foreign airport or port;
- “inward processing” means the customs procedure under which goods can be imported conditionally relieved from

---

payment of duty, excise duty and taxes, where such goods are intended for manufacturing, processing or repair and subsequent exportation;

“outward processing” means the customs procedure under which goods which are in free circulation in Mauritius may be temporarily exported for manufacturing, processing or repair abroad and be subsequently imported with total or partial exemption from duty, excise duty and taxes;

“risk management” –

- (a) means the systematic application of management procedures and practices which provide Customs with the necessary information to monitor movements of persons or consignments that present a risk; and
  - (b) includes collection of data and information, analysis and assessment of risk, taking action in accordance with risk assessment, regular monitoring and review of processes and outcomes in accordance with international best practices;
- (b) in section 9A –
- (i) in subsection (2), by deleting the words “the declarant shall, not later than 14 days after the date of validation, apply in writing to the Director-General for cancellation of that bill of entry, stating precisely the grounds for cancellation of that bill of entry” and replacing them by the words “the Director-General shall cancel the bill of entry”;
  - (ii) by repealing subsections (3), (3A) and (4);
- (c) in section 16(2), by repealing paragraph (b) and replacing it by the following paragraph –
- (b) Where, in respect of the entry of any goods –
    - (i) a certificate, a permit or an authorisation is required under any enactment; or

- (ii) a document specified in the Third Schedule is required,

that certificate, permit, authorisation or document shall, unless the Director-General directs otherwise, be scanned and sent to him.

- (d) in section 19B –

- (i) in subsection (3), by inserting, after the word “shall,”, the words “subject to subsection (3A),”;
- (ii) by inserting, after subsection (2), the following new subsection –

(3A) Where the application is in respect of an issue which is the subject of an objection, representations before the Assessment Review Committee or an appeal before the Supreme Court or Judicial Committee of the Privy Council, the Director-General shall not give a ruling.

- (e) by inserting, after section 21, the following new section –

**21A. Inward processing**

The Director-General may allow goods to be entered through inward processing under such conditions as he may determine.

- (f) in section 22, in the heading, by adding the words “**or departing citizens of Mauritius**”;
- (g) in section 24A –
  - (i) in subsection (1), by deleting the words “referred to in section 162(1)(b)” and replacing them by the words “the person referred to in section 162(6) who does not agree to compounding”;

(ii) by adding the following new subsection –

(6) (a) Where, in respect of a notice issued under subsection (1), an agreement is reached before, or a decision is taken by, the Assessment Review Committee, the Director-General shall, within 5 working days of the date on which the Committee is informed of the agreement or of notification of the decision, as the case may be, issue a notice to the person specifying the amount of duty, excise duty and taxes payable.

(b) Where a notice is issued under paragraph (a), the person shall pay the amount of duty, excise duty and taxes within 28 days from the date of the notice.

(h) by inserting, after section 25, the following new sections –

**25A. Risk management**

(1) The Director-General may, with a view to enforcing customs laws, use risk management for the systematic identification of risk and the implementation of necessary measures to limit exposure to risk.

(2) The Director-General shall use risk management to exercise border control.

**25B. Clearance of goods for home consumption and post control**

(1) Subject to this section, the Director-General shall, through the Customs Management System operated by the Customs Department, clear or release goods on a validated bill of entry on a risk management basis and on accomplishment of the necessary customs formalities to allow the goods to enter for home consumption, to be exported or to be placed under another customs procedure.

(2) Where the required documents, including permits, authorisations or clearances from Government agencies have been submitted, the Director-General may clear the goods from customs control for home consumption.

(3) Where a clearance from a Government agency has not been received by the Director-General –

(a) he may release from customs control and hand over the goods under seal to the relevant Government agency for onward clearance; or

(b) where the goods cannot be put under seal, the goods may, on submission of the clearance from the relevant Government agency, be cleared from customs control.

(4) (a) Every Government agency shall, for the purpose of giving clearance, issue guidelines specifying the procedures to be followed and the expected time for granting such clearance.

(b) The guidelines referred to in paragraph (a) shall be posted on the website of the relevant Government agency and a copy thereof shall be made available for consultation at the office of the Government agency.

(5) This section shall apply to the release and clearance of goods to be exported or to be placed under another customs procedure with such modifications, adaptations and exceptions as may be necessary.

(6) Notwithstanding subsections (1) to (3), any officer may, on reasonable suspicion, carry out an inspection, prior to clearance or release of the goods from customs control.

---

(7) Where goods are cleared under this section, the Director-General may carry out post-control audit, through examination of documents or at the business premises of the importer, within 3 years from the date of validation of the bill of entry to ensure compliance with the customs laws.

(8) In this section –

“Government agency” means any Ministry, Government department or statutory body required to give clearance in respect of goods for home consumption.

(i) in section 30 –

(i) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (b) being deleted –

(d) transit.

(ii) by adding the following new subsection –

(4) Notwithstanding subsection (1), the Director-General may, at any time, release goods imported in case of natural disasters or other emergencies, urgent or unforeseen circumstances or for national security reasons, in such manner and under such conditions as he may determine.

(j) in section 57 –

(i) by inserting, after the word “Director-General”, the words “, electronically or in such other manner as the Director-General may determine,”

(ii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –

(d) removed from the place of landing.

(k) by inserting, after section 57, the following new sections –

**57A. Accounting of goods by Mauritius Ports Authority**

Sections 71 and 71A shall apply to the Mauritius Ports Authority, with such exceptions, modifications and adaptations as may be necessary.

**57B. Accounting of goods by freight forwarding agent**

(1) A freight forwarding agent shall submit to the Director-General, in respect of any unstuffed consignment at his premises, electronically or in such other manner as the Director-General may determine, a return showing the goods which have been –

- (a) manifested and unloaded;
- (b) unloaded but not manifested;
- (c) short-shipped; and
- (d) delivered.

(2) For the purpose of accounting of goods at the premises of a freight forwarding agent pursuant to subsection (1), sections 71 and 71A shall apply to that freight forwarding agent, with such exceptions, modifications and adaptations as may be necessary.

(l) in section 58 –

(i) in subsection (1) –

(A) by inserting, after the word “Director-General”,

---

the words “, electronically or in such other manner as the Director-General may determine,”;

- (B) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (b) being deleted –

(d) removed from the place of landing.

- (ii) in subsection (2), by inserting, after the word “Director-General”, the words “, electronically or in such other manner as the Director-General may determine,”;

- (m) in section 61, by repealing subsection (8) and replacing it by the following subsection –

(8) (a) Notwithstanding this Act, where the Director-General is of the opinion that any goods referred to in subsection (1) are of perishable nature or that it is desirable to do so, he may direct that the goods be forthwith sold by public auction or public tender, or where the goods have not been sold, be destroyed at the expense of the owner.

(b) The Director-General may, in respect of –

- (i) goods referred to in section 66; or  
(ii) abandoned goods or any condemned goods entered under any customs procedure,

allow the goods to be exported, disposed of or destroyed at the expense of the owner.

(c) The Director-General shall, in respect of the goods referred to in paragraph (b), issue to the owner of the goods a written notice claiming any amount incurred by the Authority in terms of rent or charges for the export, disposal or destruction of the goods.

(d) (i) Any person who is dissatisfied with a notice under paragraph (c) may object to the notice in accordance with section 24A(3).

(ii) The procedure set out in section 24A(3) and (4) shall apply to an objection made under subparagraph (i).

(iii) Where the person referred to in subparagraph (i) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(e) Section 14(2A) shall apply to the recovery of any amount incurred by the Authority in terms of rent or charges for the export, disposal or destruction of the goods referred to in paragraph (b).

(n) in section 66A –

(i) in subsection (1), by inserting, after the word “exported”, the words “and detain any goods being sold on the local market,”;

(ii) in subsection (1A) –

(A) in paragraph (a) –

(I) in subparagraph (i), by inserting, after the word “goods”, the words “imported or being exported”;

(II) by inserting, after subparagraph (i), the following new subparagraph –

(ia) detain any goods being sold on the local market;

(B) in paragraph (b), by adding the words “imported or being exported or release the goods being detained under subparagraph (ia)”;

---

(o) in section 66D(a), by adding the words “or which have been detained as a result of being sold on the local market”;

(p) by inserting, after section 91, the following new section –

**91A. Outward processing**

The Director-General may allow the outward processing of goods on such conditions as he may determine.

(q) in section 125(3), by deleting the words “within the customs area”;

(r) in section 131A –

(i) in subsection (4), by deleting the words “or the financing of terrorism, he shall forthwith refer the matter to the Police and, at the same time, pass on the relevant information to the FIU.” and replacing them by the words “, the financing of terrorism or any other criminal offence, he shall forthwith –

(a) refer the matter to the Police and, at the same time, where required, pass on the relevant information to the FIU;

(b) in the case of an outgoing passenger –

(i) detain the amount of currency or bearer negotiable instruments in his possession; and

(ii) remit the amount of currency or bearer negotiable instruments detained to the Police.

(ii) in subsection (5), by deleting the figures “500,000” and “3” and replacing them by the figures “1,000,000” and “5”, respectively;

- (iii) in subsection (6), by deleting the definition of “person” and replacing it by the following definition –  
“person” means any passenger in transit in Mauritius, any incoming passenger or any outgoing passenger holding a valid embarkation card;
- (s) in section 132, by inserting, after subsection (1), the following new subsection –
  - (1A) This section shall apply to an outgoing passenger referred to in section 131A(4).
- (t) by inserting, after section 156, the following new section –

**156A. Selected prohibited goods**

(1) Without prejudice to section 156(1)(b), any person who imports any selected prohibited goods shall be liable to a penalty not exceeding 100,000 rupees.

(2) The Director-General shall issue to the person a written notice claiming the amount of penalty referred to in subsection (1).

(3) The Director-General may, subject to the payment of the penalty referred to in subsection (1) –

- (a) allow the person to export the selected prohibited goods on such conditions as he may determine; and
- (b) refund to the person, upon exportation of the selected prohibited goods, any duty, excise duty and taxes paid.

(4) (a) Any person who is dissatisfied with a notice under subsection (2), may object to the notice in accordance with section 24A(3).

(b) The procedure set out in section 24A(3) and (4) shall apply to an objection made under paragraph (a).

(c) Where the person referred to in subsection (4)(a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(5) (a) Subject to paragraph (b), the Director-General may, in the case of any selected prohibited goods imported and under customs control before the commencement of this section –

- (i) allow the person to export the selected prohibited goods on such conditions as the Director-General may determine; and
- (ii) refund to the person, upon exportation of the selected prohibited goods, any duty, excise duty and taxes paid.

(b) The Director-General may, in respect of any selected prohibited goods, require the relevant Government agency to certify that the goods are fit for export.

(6) In this section –

“selected prohibited goods” means such prohibited goods as the Director-General may determine and listed as such on the website of the Authority.

(u) in the Third Schedule –

- (i) in the item “Bill of lading”, by adding after the word “lading”, the words “, seaway bill or airway bill, as the case may be”;
- (ii) by deleting the following items –  
Certificate of origin

Import permit under the Consumer Protection (Control of Imports) Regulations 1999

Permit or authorisation under any enactment for health, phytosanitary or security reasons

### **13. Customs Tariff Act amended**

The Customs Tariff Act is amended, in the First Schedule –

- (a) in Part I –
  - (i) by deleting H.S. Code 2309.90.90 and its corresponding entries;
  - (ii) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries specified in the First Schedule to this Act;
- (b) in Part II –
  - (i) in item E11, in the third column, in paragraph (1), by deleting the figure “2,000” and replacing it by the figure “3,000”;
  - (ii) in item E95, in the third column, by adding the following new paragraph, the existing provision being numbered as paragraph (1) –
    - (2) Scaffolding, shuttering, propping or pit-propping equipment made of wood or plastic

### **14. Employment Rights Act amended**

The Employment Rights Act is amended, in section 49, by inserting, after subsection (5), the following new subsection –

- (5A) In subsection (5)(a)(ii) –

“commission” means commission of an amount not exceeding 1,200,000 rupees per annum.

### **15. Excise Act amended**

The Excise Act is amended –

- (a) in section 3A(2)(b), by deleting the words “Part II of”;

- 
- (b) in section 10(1), by deleting the words “or manufacturer of soft drinks” and replacing them by the words “, importer or manufacturer of sugar sweetened non-alcoholic beverages”;
- (c) in section 52(3), by deleting the words “100 rupees” and replacing them by the words “the amount specified in the Fifth Schedule”;
- (d) in the First Schedule –
- (i) in Part I –
- (A) by deleting the items specified in Part A of the Second Schedule to this Act and their corresponding entries;
- (B) by deleting H.S. Code 2206.00.30 and its corresponding entries;
- (C) by inserting, in the appropriate numerical order, the new items and their corresponding entries specified –
- (I) in Part B of the Second Schedule to this Act;
- (II) in Part C of the Second Schedule to this Act;
- (D) in respect of H.S. Codes 2710.1919 and 2710.195, in column 5, by deleting the figures “10.80” and “3.30” and replacing them by the figures “14.80” and “7.30”, respectively;
- (ii) in Part IA –
- (A) in item 37, in the second column, by inserting, after the word “planter”, the words “, a tea grower”;
- (B) in item 61, in the third column, by deleting the words “has been registered before 1 January 1970” and replacing them by the words “is aged 40 years or more from the date of its original registration in or outside Mauritius”;

- (C) by adding the following new item and its corresponding entries –

79	A trade union confederation	<p>(a) A double space cabin vehicle</p> <p>(b) This exemption is granted once every 7 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant exemption before the lapse of 7 years from the date of clearance on only one occasion.</p>	0%
----	-----------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

- (e) by adding the Fifth Schedule set out in the Third Schedule to this Act.

## 16. Fair Trading Act amended

The Fair Trading Act is amended –

- (a) in section 13, by deleting the figure “50,000” and the words “one year” and replacing them by the figure “200,000” and the words “2 years”, respectively;
- (b) in section 14, by deleting the figures “100,000” and “2” and replacing them by the figures “500,000” and “5”, respectively.

## 17. Finance and Audit Act amended

The Finance and Audit Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
- “public sector” has the same meaning as in the Public Debt Management Act;

- 
- (b) in section 19 –
- (i) in subsection (1), by deleting the words “showing fully the financial position of Mauritius” and replacing them by the words “presenting fairly the financial transactions and financial position of Government”;
  - (ii) in subsection (3) –
    - (A) in paragraph (a), by inserting, after the word “of”, the words “financial position, showing the”;
    - (B) in paragraph (aa), by deleting the word “receipts and payments” and replacing them by the words “financial performance, showing classification of expenses by function”;
    - (C) by inserting, after paragraph (aa), the following new paragraphs –
      - (ab) a statement of financial performance, specifying the nature of expenses;
      - (ac) a statement of changes in net assets or equity;
      - (ad) a statement of cash flow, specifying the receipts and payments;
      - (ae) a statement of comparison of budget estimates and actual amounts, showing classification of expenses by function;
      - (af) a statement of comparison of budget estimates and actual amounts, specifying the nature of the expenses;

- (iii) by inserting, after subsection (3), the following new subsection –

(3A) (a) Subject to paragraph (b), the statements referred to in subsection (3)(a) to (af) shall, as far as possible, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(b) The statements shall, for the fiscal year 2022-2023 and onwards, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

- (c) In this subsection –

“IFAC” has the same meaning as in the Financial Reporting Act.

- (c) in section 22A(1), by deleting the words “The Minister to whom responsibility for the subject of public infrastructure is assigned shall, after consultation with the Minister,” and replacing them by the words “The Minister shall”;
- (d) in section 23, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Notwithstanding subsection (1), the Minister may delegate to a senior officer the power to issue an advance for the purchase of a car by a public officer where this is provided for in the financial instructions or General Orders referred to in section 6(1)(c).

## **18. Finance (Miscellaneous Provisions) Act 2016 amended**

The Finance (Miscellaneous Provisions) Act 2016 is amended by repealing section 49.

**19. Financial Reporting Act amended**

The Financial Reporting Act is amended –

(a) in section 75 –

(i) by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), the entities specified in the first column of the Third Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(ii) in subsection (2) –

(A) by lettering the existing provision as paragraph (a);

(B) in the newly lettered paragraph (a), by inserting, after the word “adopt”, the words “, and report on,”;

(C) by adding the following new paragraph –

(b) Notwithstanding paragraph (a), wholly owned subsidiaries shall adopt the National Code of Corporate Governance but may not, other than wholly owned subsidiaries regulated by the Bank of Mauritius or the Financial Services Commission, report on corporate governance where their ultimate holding company already complies with the Code.

(b) in the First Schedule, in item 4(2), by deleting the words “excluding subsidiaries, provided that the ultimate holding company complies with the Corporate Governance Code for Mauritius (2016)”, the comma at the end of paragraph (b) being deleted and replaced by a full stop;

- (c) by adding the Third Schedule set out in the Fourth Schedule to this Act.

## **20. Financial Services Act amended**

The Financial Services Act is amended –

- (a) in section 4(2)(b), by deleting the figure “5” and replacing it by the figure “7”;
- (b) in section 8(4), by deleting the figure “4” and replacing it by the figure “5”.

## **21. Fisheries and Marine Resources Act amended**

The Fisheries and Marine Resources Act is amended, in section 74(1), by inserting, after paragraph (f), the following new paragraph –

- (fa) prescribing measures for the allocation of fishing rights;

## **22. Freeport Act amended**

The Freeport Act is amended, in the First Schedule, by deleting the item specified in the Fifth Schedule to this Act.

## **23. Gambling Regulatory Authority Act amended**

The Gambling Regulatory Authority Act is amended –

- (a) in section 2 –
  - (i) by deleting the definitions of “agent of a foreign pool promoter” and “collector” and replacing them by the following definitions –
    - “agent of a foreign pool promoter” means a licensee that promotes the activities of a foreign pool promoter;
    - “collector” means a licensee that transacts pool betting activities on behalf of, a local pool promoter, or an agent of a foreign pool promoter;

- 
- (ii) by deleting the definition of “gaming machine technician”;
  - (iii) by deleting the definition of “sweepstake” and replacing it by the following definition –

“sweepstake” means a form of lottery where the winner is determined by a draw and on the result of such horse race as the Board may approve;
  - (iv) by inserting, in the appropriate alphabetical order, the following new definitions –

“approved auditor” has the same meaning as in the Companies Act;

“cash” –

    - (a) means money, in notes or coins, of Mauritius or in any other currency; and
    - (b) includes any cheque which is neither crossed nor made payable to order, whether in Mauritius currency or in any other currency;

“gaming technician” –

    - (a) means a person employed by a casino operator or gaming machine operator for the purpose of –
      - (i) assisting a customer to operate a gaming machine; or
      - (ii) maintaining, repairing or servicing a gaming machine; and
    - (b) includes a croupier or dealer;

“IFRS” has the same meaning as in the Financial Reporting Act;

“player card” means a card issued for the purpose of transacting a bet in excess of such amount as may be prescribed;

“player card account” means an account held by a licensee for the purpose of operating a player card;

“proscribed organisation” has the same meaning as in the Prevention of Terrorism Act;

“specified licensee” means a licensee having reported earnings of not less than 10,000,000 rupees in one financial year;

“suspicious transaction” means a transaction or proposed transaction which –

- (a) gives rise to a reasonable suspicion that it may involve –
  - (i) money laundering or the proceeds of a crime; or
  - (ii) funds linked or related to, or to be used for terrorist financing or by proscribed organisations, whether or not the funds represent the proceeds of a crime;
- (b) is made in circumstances of unusual or unjustified complexity;
- (c) appears to have no economic justification or lawful purpose;
- (d) is made by or on behalf of a person whose identity has not been established to the satisfaction of the person with whom the transaction is made; or
- (e) gives rise to suspicion for any other reason;

- 
- (b) in section 6, by inserting, after paragraph (a), the following new paragraph –
- (aa) ensure, where a horse racing organiser is paid such amount as the Board may determine by a totalisator operator, a bookmaker, a sweepstakes organiser or an operator of dart games to use its race cards and fixtures, that the horse racing organiser does not prevent the totalisator operator, bookmaker, sweepstakes organiser or operator of dart games from using its race cards and fixtures;
- (c) in section 7(1), by inserting, after paragraph (g), the following paragraph –
- (ga) on receipt of a complaint or on its own initiative, review decisions of –
    - (i) a horse racing organiser or its agents; or
    - (ii) an appeal committee set up under section 31(1)(e);
- (d) in section 29, by deleting the words “for the playing of gaming machines”;
- (e) in section 29B, by deleting the words “for the playing of a limited payout machine”;
- (f) in Part VIB, in the heading, by deleting the words “**GAMING MACHINE TECHNICIAN**” and replacing them by the words “**GAMING TECHNICIAN**”;
- (g) in section 29D –
- (i) in the heading, by deleting the word “**machine**”;
  - (ii) by deleting the words “gaming machine technician” wherever they appear and replacing them by the words “gaming technician”;

- (h) by inserting, after Part VIB, the following new Part –

**PART VIC – AMUSEMENT MACHINES**

**29F. Licensing of amusement machines**

(1) No person shall operate an amusement machine unless he holds an amusement machine licence in respect of that amusement machine.

(2) No licence under subsection (1) shall be issued unless –

- (a) the applicant is a company; and
- (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.

(3) An amusement machine shall be installed at such place as the Board may approve.

(4) No person shall install a multi-terminal amusement machine at his premises.

**29G. Display of licence**

Every amusement machine operator shall, at all times when his premises are open, display in a conspicuous place at his premises his licence and the conditions of the licence.

**29H. Operation of amusement machine**

(1) An amusement machine operator shall not –

- (a) install an amusement machine on a site, or allow such machine to be made available for playing, unless that machine has been registered with the Authority; or
- (b) move an amusement machine from one site to another –
  - (i) without the prior approval of the Authority; and

- (ii) otherwise than under the supervision, and in presence, of a representative of the Authority.

(2) An amusement machine operator shall, during the licensed hours of operation, maintain adequate control and supervision over his amusement machines.

(3) An amusement machine operator shall pay the licence fee specified in the Third Schedule.

(i) in section 31 –

(i) in subsection (1) –

(A) by inserting, after paragraph (a), the following new paragraph –

(aa) issuing race cards and fixtures;

(B) in paragraph (e), by deleting the words “appointing an appeal committee” and replacing them by the words “setting up such appeal committee as the Board may approve”;

(ii) in subsection (2), by inserting, after paragraph (a), the following new paragraph –

(aa) the free dissemination in 2 daily newspapers and through such medium as may be prescribed, at least 2 days before a race meeting, of information on that meeting, including fixtures, race cards and such other information as may be prescribed;

(j) in section 32 –

(i) in subsection (1), by inserting, after the word “Board”, the words “for approval”;

- (ii) in subsection (2), by deleting the word “Where” and replacing it by the words “Subject to subsection (1), where”;
- (iii) by repealing subsection (3) and replacing it by the following subsection –
  - (3) A horse racing organiser shall publish its updated Rules of Racing –
    - (a) on a website maintained by it; or
    - (b) in such other manner as may be prescribed.
- (k) by repealing section 33 and replacing it by the following section –

**33. Race cards and fixtures**

(1) A totalisator operator, a bookmaker, a sweepstakes organiser or an operator of dart games shall, to use the race cards and fixtures of a horse racing organiser, pay to the horse racing organiser such amount as the Board may determine.

(2) Where a totalisator operator, a bookmaker, a sweepstakes organiser or an operator of dart games has paid the amount required under subsection (1), the horse racing organiser shall not prevent the totalisator operator, bookmaker, sweepstakes organiser or operator of dart games from using its race cards and fixtures.

- (l) in section 44(4), by deleting the words “on local races” and “outside the racecourse”;
- (m) in section 53(4) –
  - (i) by deleting the words “take out” and replacing them by the words “apply for”;

- 
- (ii) in paragraph (a), by deleting the words “collects stake money, pool coupons or other forms” and replacing them by the words “transacts pool betting activities”;
  - (n) in section 93 –
    - (i) by repealing paragraphs (b) and (c) and replacing them by the following paragraphs –
      - (b) unless the person, or in the case of a company or other entity, any of its directors, managers, officers or any person having a direct or indirect beneficial interest in the company or entity, is a fit and proper person;
      - (c) who has, within the 10 years preceding the date of application, convicted of any offence involving fraud or dishonesty or any other offence as may be prescribed, or is a company or entity of which the director, manager, officer or any other person having a direct or indirect beneficial interest has been so convicted;
    - (ii) by inserting, after paragraph (c), the following new paragraph –
      - (ca) where the person, or in the case of a company or other entity, any of its directors, managers, officers or any person having a direct or indirect beneficial interest in the company or entity, is under investigation for any offence of fraud or dishonesty or any other offence as may be prescribed; or

- (o) by inserting, after section 93, the following new sections –

**93A. Restriction on renewal of licences**

Section 93 shall apply to the renewal of a licence with such modifications, adaptations and exceptions as may be necessary.

**93B. Personal management licence**

(1) No person shall act as director, manager or officer of a licensee unless he holds a personal management licence.

(2) A personal management licence shall be issued in such manner and under such conditions as may be prescribed.

- (p) by repealing section 94 and replacing it by the following section –

**94. Application for issue or renewal of licence**

(1) An application for the issue or the renewal of a licence shall be made in such form and manner as the Board may determine.

(2) An application under subsection (1) shall, in the case of –

- (a) an individual, be accompanied by –
  - (i) a certificate of character issued not earlier than 3 months from the date of the application; and
  - (ii) such other document or information as the Board may determine; or
- (b) a company or other entity, be accompanied by –
  - (i) the names of its directors, managers or officers, as the case may be;
  - (ii) the names of persons having a direct or indirect interest in the company or entity;

- 
- (iii) a certificate of character issued not earlier than 3 months from the date of the application in respect of the persons referred to in subparagraphs (i) and (ii); and
    - (iv) such other document or information as the Board may determine.
  - (q) in section 95, by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) determine whether the applicant, or in the case of a company or other entity, any of its directors, managers, officers or any other person having a direct or indirect interest in the company or entity, is a fit and proper person; and
  - (r) in section 99, by repealing subsection (9) and replacing it by the following subsection –
    - (9) (a) Notwithstanding subsection (1), the Board may impose a financial penalty on a licensee where he does not comply with –
      - (i) any condition of his licence;
      - (ii) any rule in respect of gambling, lottery games, sweepstakes or other lotteries; or
      - (iii) any guideline or direction issued by the Board.
    - (b) A financial penalty referred to in paragraph (a) shall –
      - (i) in the case of the breach of a condition of a licence relating to the central electronic monitoring system set up under section 109, not exceed 500,000 rupees;

- (ii) in every other case, not exceed 50,000 rupees.
- (s) in section 105 –
  - (i) in subsection (1)(b), by deleting the word “keep”;
  - (ii) by repealing subsection (3) and replacing it by the following subsection –
    - (3) Any record or document under subsection (1) shall –
      - (a) be kept for not less than 5 years; and
      - (b) on request, be produced to the Authority.
- (t) by repealing section 106 and replacing it by the following section –

**106. Financial statements**

Every licensee, other than a collector or an operator of dart games shall –

- (a) prepare his financial statements in accordance with the IFRS; and
- (b) not later than 6 months after the closing of the accounts, submit his audited financial statements to the Authority and Director-General.
- (u) in section 107(1), by deleting the word “qualified” and replacing it by the word “approved”;
- (v) by inserting, after Part XXI, the following new Part –

**PART XXIA – BETTING OPERATIONS**

**108A. Limitation on betting in cash**

No person shall, other than through a player card, place a bet in cash in excess of the prescribed amount.

**108B. Player card account**

The Minister may make such regulations as he thinks fit for the setting up and operation of player card accounts.

**108C. Suspicious transactions**

A specified licensee shall, as soon as practicable but not later than 15 working days from the date on which it becomes aware of a transaction which it has reason to believe is a suspicious transaction, make a report of such transaction to the FIU.

- (w) in section 109 –
  - (i) by repealing subsection (4) and replacing it by the following subsection –
    - (4) The Authority shall have access to the central electronic monitoring system and may impose on a licensee such conditions as may be necessary to ensure compliance with this section.
  - (ii) in subsection (5), by deleting the words “computer used by a bookmaker for his betting operations” and replacing them by the words “including any software used by a licensee for his betting operations,”;
- (x) in section 119 –
  - (i) in subsection (2), by deleting the words “the licensee” and replacing them by the words “that person”;
  - (ii) in subsection (3), by deleting the words “last day of the period” and replacing them by the word “year”;
  - (iii) by adding the following new subsection –
    - (5) In this section –
      - “year” has the same meaning as in the Income Tax Act.

- (y) in section 119A –
  - (i) in the heading, by deleting the words “**last day of the period**” and replacing them by the words “**year**”;
  - (ii) in subsection (1), by deleting the words “last day of the period” and replacing them by the words “year”;
  - (iii) by adding the following new subsection –
    - (4) In this section –

“year” has the same meaning as in the Income Tax Act.
- (z) in section 121 –
  - (i) in subsection (1), by deleting the words “registered post” and replacing them by the words “registered post or electronic submission”;
  - (ii) in subsection (5), by inserting, after the words “subsection (2)”, the words “or (2A)”;
- (za) in section 123, by inserting, after subsection (1), the following new subsection –
  - (1A) (a) Where a person has lodged written representations under subsection (1) in respect of a decision under section 121(5), and prior to the date fixed for hearing –
    - (i) he complies with the provisions of section 121(2) or (2A), as the case may be;
    - (ii) informs the Assessment Review Committee, in writing, with copy addressed to the Director-General, that he has complied with section 121(2) or (2A), as the case

may be, and wishes his objection to be considered anew by the Director-General; and

- (iii) withdraws his representations before the Assessment Review Committee,

the Director-General shall consider the objection as from the date the person withdraws his representations before the Assessment Review Committee.

(b) Notwithstanding section 122(5), the objection shall be determined within 4 months from the date on which the person withdraws his representations before the Assessment Review Committee.

- (zb) in section 164(2)(aa)(ii), by deleting the words “betting games” and replacing them by the word “gambling”;
- (zc) in section 165 –
  - (i) by repealing subsections (13) and (14) and replacing them by the following subsections –

(13) Where any duty and tax outstanding as at 8 June 2017 is fully paid by a person on or before 31 May 2018, any penalty and interest leviable shall be waived, provided that an application for the reduction is made to the Director-General on or before 31 March 2018.

(14) (a) Where tax arrears outstanding as at 8 June 2017 are fully paid by a person on or before 31 May 2018, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2018.

- 
- (b) In paragraph (a) –  
“tax arrears” –
- (a) means tax and penalty due and payable under an assessment issued or a return submitted on or before 30 June 2015; but
- (b) does not include tax due under an assessment in respect of which representations are pending before the Assessment Review Committee, or an appeal is pending before the Supreme Court or Judicial Committee of the Privy Council.
- (ii) by repealing subsection (15);
- (iii) in subsection (16), by deleting the words “(13) to (15)” and replacing them by the words “(13) and (14);
- (zd) in the Third Schedule –
- (i) in the heading, by inserting, after the words “29C(3)”, the words “, 29F(2)”;  
(ii) under CATEGORY 6 –
- (A) by deleting the following item and its corresponding entries –
- |     |                        |     |                        |
|-----|------------------------|-----|------------------------|
| (j) | Pool collector licence | 190 | Yearly or part thereof |
|-----|------------------------|-----|------------------------|
- and replacing it by the following item and its corresponding entries–
- |     |                                    |        |                        |
|-----|------------------------------------|--------|------------------------|
| (j) | Amusement machine operator licence | 15,000 | Yearly or part thereof |
|-----|------------------------------------|--------|------------------------|

- 
- (B) by adding the following new items and their corresponding entries –
- |     |                           |        |                        |
|-----|---------------------------|--------|------------------------|
| (k) | Amusement machine licence | 10,000 | Yearly or part thereof |
| (l) | Pool collector licence    | 190    | Yearly or part thereof |
- (ze) in the Fifth Schedule –
- (i) in Part I, under CATEGORY 6 –
- (A) by deleting the following item and its corresponding entries –
- |                                 |                                                                                     |                                      |
|---------------------------------|-------------------------------------------------------------------------------------|--------------------------------------|
| Limited payout machine operator | 10 per cent of gross takings per machine or 500,000 rupees, whichever is the higher | 20 days after the end of every month |
|---------------------------------|-------------------------------------------------------------------------------------|--------------------------------------|
- and replacing it by the following item and its corresponding entries –
- |                                 |                                                                                   |                                      |
|---------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|
| Limited payout machine operator | 10 per cent of gross takings per machine or 5,000 rupees, whichever is the higher | 20 days after the end of every month |
|---------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|
- (B) by adding the following new item and its corresponding entries –
- |                            |              |                                      |
|----------------------------|--------------|--------------------------------------|
| Amusement machine operator | 5,000 rupees | 20 days after the end of every month |
|----------------------------|--------------|--------------------------------------|

- (ii) in Part II, in CATEGORY 6 –
  - (A) in item (1), in the second column, by deleting the words “betting tax” and replacing them by the words “sweepstake duty”;
  - (B) in item (2), in the second column, by deleting the word “tax” and replacing it by the word “duty”;
  - (C) in item (4), in the second column, by deleting the words “Total amount staked by players less winnings” and replacing them by the words “Total amount staked by players, excluding gaming tax, less winnings payable”.

#### **24. Human Resource Development Act amended**

The Human Resource Development Act is amended, in section 19, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) (a) Notwithstanding subsection (1), no surcharge shall be payable by an insurer and any of its related companies where –

- (i) a special administrator has, pursuant to section 110A of the Insurance Act, been appointed to the whole or part of the business activities of the insurer and any of its related activities; or
  - (ii) the whole or part of the undertaking of the insurer and any of its related companies has, pursuant to section 110B of the Insurance Act, been transferred to a wholly-owned Government company or a company where the ultimate beneficial owner is Government.
- (b) In this subsection –
- “insurer” has the same meaning as in the Insurance Act.

**25. Immigration Act amended**

The Immigration Act is amended –

- (a) in section 5(1)(g), by inserting, after the words “immovable property under the”, the words “Invest Hotel Scheme,”;
- (b) in section 9A –
  - (i) by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding section 5 and the Non-Citizens (Employment Restriction) Act, any investor registered with the Board of Investment, may, through the Board of Investment, apply to the immigration officer for an occupation permit authorising the investor to become a resident, provided that the criteria referred to in the entry corresponding to item 1F of Part I of the Schedule to the Investment Promotion Act are satisfied.
  - (ii) in subsections (2) and (3), by inserting, after the words “subsection (1)”, the words “or (1A)”.

**26. Income Tax Act amended**

The Income Tax Act is amended –

- (a) in section 2 –
  - (i) in the definition of “income tax”, in paragraph (b)(ii), by inserting, after the word “by”, the words “Sub-part AB of Part III, or”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Assessment Review Committee” has the same meaning as in the Mauritius Revenue Authority Act;

“immigration officer” has the same meaning as in the Immigration Act;

“NIC number” has the same meaning as in the Civil Status Act;

“solar energy unit” –

- (a) means a solar photovoltaic system; and
  - (b) includes a solar inverter, battery for storage of electricity and solar charge controller;
- (b) in section 4(b), by deleting the words “at the rate specified in the First Schedule” and replacing them by the words “, other than the person referred to in section 44B, at the rate specified in Part I of the First Schedule”;
- (c) in section 4A –
- (i) in subsection (1), by deleting the words “section 4” and replacing them by the words “section 154”;
  - (ii) in subsection (2), by deleting the word “Where”, and replacing it by the words “Notwithstanding section 4, where”;
- (d) in Part III, by inserting, after Sub-part AA, the following new Sub-part –

#### **Sub-Part AB – Solidarity Levy**

#### **16B. Interpretation**

In this Sub-part –

“leviable income” means the sum of –

- (a) the chargeable income of an individual, and
- (b) the dividends paid to that individual by a resident company and a co-operative society registered under the Co-operatives Act 2016;

“solidarity levy” –

- (a) means the solidarity levy referred to in section 16C; and
- (b) includes any penalty and interest imposed under this Act.

**16C. Liability to solidarity levy**

(1) Subject to subsection (3), every individual whose leviable income exceeds 3.5 million rupees in an income year shall, in addition to his liability to income tax under Part II, be liable to pay to the Director-General a solidarity levy.

(2) The solidarity levy under subsection (1) shall be calculated at the rate of 5 per cent of the leviable income in excess of 3.5 million rupees and shall be paid at the time the individual submits his return of income under section 112.

(3) This section shall not apply to an individual who is not resident in Mauritius.

(e) in section 22 –

(i) in subsection (1), by deleting the words “subsection (2)” and replacing them by the words “this section”;

(ii) by adding the following new subsection –

(3) No deduction shall be allowed under this section where the superannuation fund under subsection (1)(a) is set up for the principal purpose of providing tax benefits to selected employees and their dependents.

(f) in section 24(1), by adding the following new paragraphs, the comma at the end of paragraph (f) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (ea) being deleted –

(g) the acquisition of a solar energy unit; or

(h) research and development, including innovation, improvement or development of a process, product or service,

(g) in section 27 –

(i) in subsection (2), by deleting the words “or Category F” and replacing them by the words “, Category F or Category G”;

- (ii) in subsection (4), by deleting the words “or Category F” and “Category E” and replacing them by the words “, Category E or Category G” and “Category F”, respectively;
- (iii) in subsection (5) –
  - (A) in paragraph (a), by deleting the words “Category F” and replacing them by the words “Category G”;
  - (B) in paragraph (b), by deleting the figure “60,000” and replacing it by the figure “65,000”;
  - (C) in paragraph (c), by deleting the words “40,000 rupees.” and replacing them by the words “45,000 rupees.”;
  - (D) by adding the following new paragraph –
    - (d) Category E, where the net income and exempt income of the fourth dependent in that income year exceeds 30,000 rupees.
- (iv) by repealing subsection (6) and replacing it by the following subsection –
  - (6) Where the net income and exempt income of the first dependent, second dependent, third dependent and fourth dependent do not exceed 110,000 rupees, 65,000 rupees, 45,000 rupees and 30,000 rupees, respectively, the net income of the dependent or dependents shall be deemed to be, and shall be added to, the net income of that person.
- (h) in section 27C(1), by deleting the words “including photovoltaic kits and battery for storage of electricity.”;

- (i) by inserting, after section 27C, the following new section –

**27D. Deduction for household employees**

(1) Subject to subsection (2), where, in an income year, a person employs one or more household employees in respect of whom he has paid the contributions payable under the National Pensions Act and the National Savings Fund Act, he shall be entitled to deduct from his net income for that income year the wages paid to the household employees or 30,000 rupees, whichever is the lower.

(2) In the case of a couple, where both spouses employ household employees, the deduction allowable to them under subsection (1) shall not, in the aggregate, exceed 30,000 rupees.

- (j) in section 44, by deleting the words “Every company” and “specified in” and replacing them by the words “Subject to section 44B, every company” and “specified in Part I of”, respectively;
- (k) by inserting, after section 44A, the following new section –

**44B. Companies engaged in export of goods**

(1) Where, in an income year, a company is engaged in the export of goods, it shall be liable to income tax at the rate specified in Part II of the First Schedule on the chargeable income attributable to that export based on the formula set out in subsection (2).

- (2) The formula referred in subsection (1) shall be –

$$\frac{a \times c}{b}$$

where –

- a is the gross income derived from the export of goods in that income year

- b is the gross income derived from all the activities of the company for that income year
- c is the chargeable income of the company for that income year
- (l) in sections 45(1), 45A(2), 46(1) and (2), 47(7)(b), 49(2)(a), 49A(1) and 50D(1), by deleting the words “First Schedule” and replacing them by the words “Part I of the First Schedule”;
- (m) in section 50L –
- (i) in subsection (2), by repealing paragraph (a) and replacing it by the following paragraph –
- (a) An amount equal to the percentage of the CSR Fund, as specified in the following table, shall be remitted to the Director-General –
- |                                                                         | <b>Percentage to be remitted to the Director-General</b> |
|-------------------------------------------------------------------------|----------------------------------------------------------|
| CSR Fund set up on or after<br>1 January 2017 up to<br>31 December 2018 | At least 50%                                             |
| CSR Fund set up on or after<br>1 January 2019                           | At least 75%                                             |
- (ii) in subsection (4), by deleting the words “Subject to subsection (9), the amount” and replacing them by the words “The amount”;
- (iii) by repealing subsection (9);
- (n) in section 59 –
- (i) by numbering paragraph (a), paragraph (b), paragraph (c) and paragraph (d) as subsection (1), subsection (2), subsection (3) and subsection (4), respectively;

- 
- (ii) in the newly numbered subsection (2), by deleting the words “paragraph (a)” and “paragraph (c)” and replacing them by the words “subsection (1)” and “subsection (3)”, respectively;
- (iii) by repealing the newly numbered subsection (3) and replacing it by the following subsection –
- (3) The time limit of 5 years referred to in subsection (2) shall not apply for the carrying forward of any amount of loss that is attributable to –
- (a) annual allowance claimed in respect of capital expenditure incurred on or after 1 July 2006;
- (b) a deduction claimed under sections 64, 65 and 161A(55).
- (o) in section 59A, by inserting, after subsection (3), the following new subsection –
- (3A) Notwithstanding section 59(2), where there is a change in the shareholding of more than 50 per cent in a manufacturing company that has accumulated unrelieved losses, the losses may be carried forward, provided the Minister –
- (a) certifies the change in the shareholding is in the public interest; and
- (b) is satisfied that the conditions relating to safeguard of employment are complied with.
- (p) by inserting, after section 63, the following new sections –
- 64. Expenditure incurred on deep ocean water air conditioning**
- (1) Where, in an income year, a company incurs expenditure on deep ocean water air conditioning, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

(2) The deduction under subsection (1) shall be allowed for 5 consecutive income years starting as from the year in which the expenditure is incurred.

**65. Expenditure incurred on water desalination plant**

(1) Where, in an income year, a company incurs expenditure for the acquisition and setting up of a water desalination plant, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

(2) Where a company claims a deduction in respect of a water desalination plant under this section, it shall not be entitled to annual allowance in respect of that plant under section 63.

(q) in section 76 –

(i) in subsection (5A) –

(A) in paragraph (a), by adding the following new subparagraph –

(iii) maintain such records in such form and in such manner as the Director-General may determine;

(B) in paragraph (b), by inserting, after the words “subparagraph (ii)”, the words “, in respect of such period as the Director-General may determine,”;

(ii) by inserting, after subsection (5A), the following new subsection –

(5B) (a) The Director-General may issue directions, instructions or guidelines to any person to ensure compliance with any arrangement made pursuant to this section.

- 
- (b) Any person who fails to comply with any direction, instruction or guideline shall commit an offence.
- (r) in section 92, by deleting the words “This Sub-part” and replacing them by the words “Subject to section 93(2), this Sub-part”;
- (s) in section 93, by inserting, after subsection (1A), the following new subsection –
- (2) (a) Where an exempt person or a person deriving any –
- (i) pension in relation to his past employment or that of his spouse; or
- (ii) annuity, pension or similar payment,
- makes a request to his employer or the person responsible for the payment of the pension, annuity or similar payment for income tax to be withheld under this Sub-part, the employer or person responsible for the payment shall withhold income tax in the manner provided for under section 96(2).
- (b) A request to withhold income tax under paragraph (a) shall be made in such form as the Director-General may approve and it shall remain applicable until it is revoked by the person or the Director-General.
- (c) Sections 93(3), (4), (4A) and (5), 94, 99, 100, 101A and 102 shall apply to the person responsible for the payment of any pension, annuity or similar payment in the same manner as it applies to an employer.
- (t) in section 96(2), by inserting, after the words “Declaration Form”, the words “or has made a request pursuant to subsection 93(2)”;

- (u) in section 99A –
  - (i) by repealing subsection (1) and replacing it by the following subsection –
    - (1) Every employee shall, at the time he takes up employment or at the request of his employer, produce to the employer his National Identity Card or, in the case of a non-citizen, the identification number issued to him by the immigration officer.
  - (ii) by adding the following new subsection –
    - (2) Every employer shall, in respect of every employee, obtain from the employee –
      - (a) his NIC number; or
      - (b) in the case of a non-citizen, the identification number issued to him by the immigration officer.
- (v) in section 100 –
  - (i) in subsection (1A) –
    - (A) in paragraph (a), by deleting the words “who, at any time, has in his employment 25 or more employees”;
    - (B) by repealing paragraph (b);
  - (ii) in subsection (1B), by deleting the words “, irrespective of the number of employees in his employment,”;
- (w) in section 102, by adding the following new subsection –
  - (3) In the case where a receiver is appointed by the chargor of a charge for the purpose of satisfying a debt secured by the charge as specified in section 204 of the Insolvency Act, any tax withheld by a chargor under section 102 or deducted by a chargor under section 111J shall, subject to section 204(5) of that Act, be paid in accordance with section 204(4) of that Act.

- 
- (x) in section 108, by deleting the words “the First Schedule” and replacing them by the words “Part I of the First Schedule”;
  - (y) in section 111A(1), in the definition of “payer”, by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) does not include a company, *société* or succession which has an annual turnover not exceeding 6 million rupees, other than a company, *société* or succession which awards contracts for construction works;
  - (z) in section 111B –
    - (i) in paragraph (b), by deleting the word “by” and replacing it by the words “, other than a citizen in respect of royalties for artistic or literary work, by”;
    - (ii) by adding the following new paragraph, the full stop at the end of paragraph (j) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (i) being deleted –
      - (k) fees, in lieu of director’s fees, payable by any company to a person, other than an individual.
  - (za) in section 111D(1)(a), by inserting, after the words “are made”, the word “electronically”;
  - (zb) in section 112(1), by repealing paragraphs (b) and (c), the word “or” being added at the end of paragraph (a);
  - (zc) in section 116, by repealing subsection (3) and replacing it by the following subsection –
    - (3) The return and payment of tax under subsection (1) shall be made electronically in accordance with section 128A.

(zd) by inserting, after section 116C, the following new section –

**116D. Return of dividends by companies**

(1) Every company which pays a dividend exceeding 100,000 rupees to an individual, *société* or succession in a year shall, not later than 15 August in every year, submit electronically to the Director-General, in respect of the preceding income year, a return, in such form and manner as the Director-General may approve, giving the following information –

- (a) the name and surname of every shareholder;
- (b) the NIC number of every shareholder or, in the case of a non-citizen, the identification number issued to him by the immigration officer; and
- (c) the amount of dividend paid.

(ze) in section 123 –

- (i) in subsection (2), by deleting the words “Subject to subsection (3), any” and replacing them by the word “Any”;
- (ii) by repealing subsection (3);
- (iii) in subsection (4) –
  - (A) by deleting the words “subsection (3)(b),”;
  - (B) in paragraph (a), by inserting, after the word “interest”, the word “paid”;

(zf) in section 123C –

- (i) by repealing subsection (1) and replacing it by the following subsection –
  - (1) Subject to this section, every person who –
    - (a) in an income year, derives net income and exempt income exceeding 15 million rupees; or

- (b) owns assets, the cost of which, when aggregated with the cost of assets owned by his spouse and dependent children, exceeds 50 million rupees,

shall submit to the Director-General, a statement of assets and liabilities at the time of submission of his return under section 112.

- (ii) by inserting, after subsection (1), the following new subsections –

(1A) Where the cost of an asset does not exceed 200,000 rupees, the person may exclude that asset in the statement of assets and liabilities.

(1B) Where a person is liable to submit a statement of assets and liabilities at the end of an income year, he shall not be liable to submit another statement of assets and liabilities in respect of the succeeding income year unless the cost of the assets owned by the person, his spouse and dependent children have, in the aggregate, increased by more than 15 per cent.

(1C) A citizen who is not resident in Mauritius, for tax purposes, or a non-citizen shall not be liable to submit a statement of assets and liabilities under subsection (1).

- (iii) in subsection (2), by deleting the words “submitted in such form and manner as may be prescribed” and replacing them by the words “in the form set out in the Twelfth Schedule”;

- (zg) by inserting, after section 123C, the following new section –

**123D. Statements of financial transactions or statements on life insurance**

- (1) (a) Subject to this section, every bank or

non-bank deposit taking institution under the Banking Act shall furnish to the Director-General, on or before 15 August in every year, a statement of financial transactions effected by –

- (i) an individual, a *société* or a succession that made a deposit exceeding 500,000 rupees or deposits exceeding 4 million rupees in the aggregate in the preceding year; or
- (ii) a person, other than an individual, a *société* or succession, who made a deposit exceeding one million rupees or deposits exceeding 8 million rupees in the aggregate in the preceding year.

(b) A Statement of financial transactions shall, in respect of an account holder, be submitted electronically to the Director-General in such form and manner as he may determine, giving the following information –

- (i) his full name;
- (ii) his NIC number or, in the case of a non-citizen, the identification number issued to him by the immigration officer, or passport number or Business Registration Number, as the case may be;
- (iii) his bank account number and the total deposit made in each account held by him; and
- (iv) the balance as at 30 June in the preceding year;

(c) Paragraph (a) shall not apply to –

- (i) an individual who is a non-resident;

- 
- (ii) an entity that holds a Category 1 or Category 2 Global Business Licence issued by the Financial Services Commission; and
  - (iii) a public listed company, its subsidiaries and associates;

(2) (a) Every bank or person holding a money changer licence or exchange dealer licence under the Banking Act shall submit to the Director-General, on or before 15 August in every year, a Statement of financial transactions in respect of every person, other than a Ministry, Government department, local authority or statutory body, the Rodrigues Regional Assembly or an entity that holds a Category 1 or Category 2 Global Business Licence issued by the Financial Services Commission, having bought, sold or transferred, other than local intra-account transfers, foreign currency equivalent to 200,000 Mauritian rupees or more in one transaction during the preceding year.

(b) A Statement of financial transactions shall, in respect of the person referred to in paragraph (a), be submitted electronically to the Director-General in such form and manner as he may determine giving the following information –

- (i) his full name;
- (ii) his NIC number or, in the case of a non-citizen, the identification number issued to him by the immigration officer, or passport number or his Business Registration Number, as the case may be;
- (iii) the amount of foreign currency bought, sold or transferred; and

- (iv) the equivalent value of the foreign currency in Mauritian rupees.

(3) (a) Every company licensed by the Financial Services Commission to carry on life insurance business shall submit to the Director-General, on or before 15 August in every year, a Statement of the amount of life insurance premium exceeding 500,000 rupees paid in respect of a person during the preceding year.

(b) A Statement of life insurance shall, in respect of the person referred to in paragraph (a), be submitted electronically to the Director-General in such form and manner as he may determine, giving the following information –

- (i) his full name;
- (ii) his NIC number or, in the case of a non-citizen, the identification number issued to him by the immigration officer, or passport number or Business Registration Number, as the case may be; and
- (iii) the total life insurance premium paid.

(4) In this section –

“deposit” –

- (a) means any amount credited into a bank account; but
- (b) does not include –
  - (i) any emoluments credited into that account;
  - (ii) intra-account transactions; and
  - (iii) loan disbursements credited into that account.

(zh) in section 124 –

- (i) in subsection (1), by inserting, after the words “Financial Services Act”, the words “, sections 24 and 25 of the Data Protection Act, section 14(7) of the Companies Act”;
- (ii) by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding the Information and Communication Technologies Act and the Data Protection Act, where the Director-General has reason to believe that a person –

- (a) is using any information and communication technology equipment for business purposes, he may request any public operator or service provider licensed under the Information and Communication Technologies Act, within the time fixed by the Director-General, to provide all such information regarding the identity and address of the person using that equipment; or
  - (b) operates his business through any information and communication technology network, that person shall, on request, furnish to the Director-General all such information regarding his business transactions recorded digitally.
- (iii) by adding the following new subsection –

(3) (a) The Minister may, in cases of non-compliance with any request for the exchange of information under an arrangement pursuant to section 76, make such regulations as he thinks fit.

- (b) Regulations made under paragraph (a) may provide for –
- (i) any penalty to be imposed in case of non-compliance;
  - (ii) the manner by which the penalty is to be assessed;
  - (iii) the manner in which an objection may be made to a penalty and representations may be made to the Assessment Review Committee;
  - (iv) anything connected, consequential or incidental thereto.
- (zi) in section 131A, by adding the following new subsection –
- (10) (a) Where a person has lodged written representations under subsection (9) against a decision made under subsection (6) and, prior to the date fixed for the hearing of his representations –
- (i) he complies with subsection (2) or (2A);
  - (ii) he informs the Assessment Review Committee in writing, with copy to the Director-General, that he has complied with subsection (2) or (2A), as the case may be, and wishes his objection to be considered anew by the Director-General; and
  - (iii) he withdraws his representations from the Assessment Review Committee,
- the Director-General shall consider the objection as from the date that person withdraws his representations from the Assessment Review Committee.

- (b) Notwithstanding section 131B(8A), an objection considered pursuant to paragraph (a) shall be determined within 4 months from the date the person withdraws his representations before the Assessment Review Committee.
- (zj) in section 148, by inserting, after paragraph (e), the following new paragraph, the word “or” at the end of paragraph (e) being deleted –
- (ea) fails to submit a statement of assets and liabilities under section 123C; or
- (zk) by inserting, after Part XII the following new Part –

### **PART XIII A – NEGATIVE INCOME TAX**

#### **150A. Negative Income Tax allowance**

(1) Subject to this section, the Director-General shall pay to every individual who derives earnings of 9,900 rupees or less in a month, a Negative Income Tax allowance as specified in the Eleventh Schedule.

- (2) No allowance under this Part shall be payable unless –
- (a) the individual is a citizen of Mauritius;
- (b) the individual is in full-time employment, working for a minimum of 30 hours in a week over at least 5 days;
- (c) the individual has been in continuous employment for a period of 6 months prior to the month in respect of which the allowance under subsection (1) is payable;
- (d) the aggregate net income of the individual and that of his spouse, including any dividend and interest, in the current year did not exceed 390,000 rupees;

- (e) the individual and the person by whom he is employed, are both fully compliant with their contributions to the National Pensions Fund and the National Savings Fund.

(3) An individual who meets the requirements of subsections (1) and (2) shall be paid the Negative Income Tax allowance where he has submitted an application in such form and manner as the Director-General may determine.

(4) The Negative Income Tax allowance shall be paid at such interval as may be prescribed.

(5) (a) Where an individual benefits from Negative Income Tax allowance in a month and the Director-General finds that the individual is not entitled to the allowance, the Director-General shall issue a claim to the individual for repayment of the allowance within 28 days of the date of the claim.

(b) Where an individual fails to pay the amount claimed from him under paragraph (a), the Director-General may recover the amount under Part XI of this Act.

(6) In this Part –  
earnings –

(a) means all salary, wages, overtime pay, leave pay, and other allowances in money or money's worth, other than travelling and end-of-year bonus derived from employment; and

(b) includes any annuity, pension and basic retirement pension.

(zl) by inserting, after section 156, the following new section –

**157. Waiver of tax**

(1) The Minister may, in the public interest, waive

---

the whole or part of any income tax payable by an insurer and any of its related companies, including any amount withheld under section 93 or any amount deducted under section 111C but not remitted to the Director-General, where a special administrator has, pursuant to section 110A of the Insurance Act, been appointed to the whole or part of the business activities of the insurer and any of its related activities.

(2) In this section –

“insurer” has the same meaning as in the Insurance Act.

(zm) in section 159 –

- (i) in subsection (3), by inserting, after the words “shall,”, the words “subject to subsection (3A),”;
- (ii) by inserting, after subsection (3), the following new subsection –

(3A) Where the application is in respect of an issue which is the subject of an objection, representations before the Assessment Review Committee or an appeal before the Supreme Court or Judicial Committee of the Privy Council the Director-General shall not give a ruling on that issue.

(zn) in section 161A –

- (i) in subsections (7C)(a) and (b) and (13)(c)(i) and (ii), by deleting the words “the First Schedule” and replacing them by the words “Part I of the First Schedule”;
- (ii) under the heading “*Tax Arrears Settlement Scheme (TASS)*”, by repealing subsection (21) and replacing it by the following subsection –

(21) (a) Where tax arrears outstanding as at

8 June 2017 are fully paid by a person on or before 31 May 2018, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2018.

(b) In paragraph (a) –

“tax arrears” –

(a) means tax and penalty due and payable under an assessment issued or a return submitted on or before 30 June 2015; but

(b) does not include tax due under an assessment in respect of which representations are pending before the Assessment Review Committee, or an appeal is pending before the Supreme Court or Judicial Committee of the Privy Council.

(iii) in subsection (50A) –

(A) by repealing paragraph (a) and replacing it by the following paragraph –

(a) Subject to this subsection, where during the period 1 July 2016 to 30 June 2020 –

(i) a company which carries on in Mauritius the business of manufacturing or producing any of the goods or products specified in the Ninth

---

Schedule has incurred capital expenditure on new plant and machinery and such plant and machinery is used in that activity; or

- (ii) a company has invested in the share capital of a subsidiary company engaged primarily in the setting up and management of an accredited business incubator,

it shall be allowed, by way of a deduction from its income tax otherwise payable in respect of the year of acquisition or investment and for each of the 2 subsequent income years, a tax credit.

- (B) by inserting, after paragraph (a), the following new paragraphs –

- (aa) Subject to paragraph (ab), the tax credit referred to in paragraph (a) shall be –

- (i) computed at the rate specified in the Ninth Schedule; or
    - (ii) an amount equal to 15 per cent of the investment in the share capital of a subsidiary company engaged primarily in the setting

up and management of an accredited business incubator subject to a maximum of 3 million rupees.

(ab) Notwithstanding paragraph (aa), where a company referred to in paragraph (a)(i) derives gross income exclusively from the export of goods or derives gross income from the export of goods and other activities, the tax credit shall be computed in such manner as may be prescribed.

- (iv) in subsection (52), in paragraphs (c) and (d), by deleting the words “section 59(b)” and “section 59(c)” and replacing them by the words “section 59(2)” and “section 59(3)”, respectively;
- (v) by inserting, after subsection (52), the following new subsection –

*Taxation of income derived by individuals for the income years 2015/2016 and 2016/2017*

(52A) Notwithstanding this Act and any other enactment, an individual shall be considered to be resident in Mauritius in each of the income years 2015/2016 and 2016/2017 where he –

- (a) has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;
- (b) has been present in Mauritius in each of those income years for a period of 180 days or more; or

- (c) has been present in Mauritius in each of those income years and the 2 preceding income years for an aggregate period of 225 days or more.
- (vi) by adding the following new subsection –

(55) (a) Where, during the period 1 July 2017 to 30 June 2022, a person has incurred any qualifying expenditure directly related to his existing trade or business, he may, in the income year in which the qualifying expenditure was incurred, deduct twice the amount of the expenditure, provided the research and development is carried out in Mauritius and no deduction has been claimed under section 24.

(b) Notwithstanding section 18, where, during the period 1 July 2017 to 30 June 2022, a person has incurred qualifying expenditure which is not directly related to his existing trade or business, the Director-General may allow a deduction of the expenditure in the income year in which the expenditure was incurred.

(c) In this subsection –

“qualifying expenditure” –

(a) means any expenditure relating to research and development; and

(b) includes –

(i) expenditure incurred on innovation, improvement or development of a process, product or service;

- (ii) staff costs, consumable items, computer software directly used in research and development and subcontracted research and development.
- (zo) by repealing the First Schedule and replacing it by the First Schedule set out in the Sixth Schedule to this Act;
- (zp) in the Second Schedule, in Part II –
  - (i) in Sub-part B, by inserting, after item 3, the following new item –
    - 3A.** Interest derived by individuals and companies from debentures or bonds issued by a company to finance renewable energy projects, the issue of which has been approved by the Director-General on such terms and conditions as he may determine.
  - (ii) in Sub-part C –
    - (A) in item 16, by inserting, after the word “society”, the words “whose members are”;
    - (B) by inserting, after item 25, the following new item –
      - 25A.** Invalid’s basic pension, contributory invalidity pension and carer’s allowance payable under the National Pensions Act.
    - (C) in item 27 –
      - (I) by lettering the existing provision as sub-item (a);
      - (II) in the newly lettered sub-item (a), by deleting the word “Income” and replacing it by the words “Subject to sub-item (b), income”;

- 
- (III) by adding the following new sub-item –
- (b) The exemption in respect of income derived from within Mauritius shall be limited to the specific employment, business, trade, profession or investment for which the member of the Mauritian Diaspora is registered under the Mauritian Diaspora Scheme referred to in sub-item (a).
- (D) by adding the following new items –
- 34.** (a) Subject to sub-item (b), the income of a company set up on or after 1 July 2017 and involved in innovation-driven activities for intellectual property assets which are developed in Mauritius.
- (b) The exemption shall be for a period of 8 income years as from the income year in which the company started its innovation-driven activities.
- 35.** Income derived from the manufacture of pharmaceutical products, medical devices and high-tech products by a company incorporated after 8 June 2017, for a period of 8 income years starting from the income year in which the company starts its operations.
- 36.** Income derived from the exploitation and use of deep ocean water for providing air conditioning installations, facilities and services by a company for a period of 8 income years.
- (zq) by repealing the Third Schedule and replacing it by the Third Schedule set out in the Seventh Schedule to this Act;

- (zr) by adding the Eleventh Schedule set out in the Eighth Schedule to this Act;
- (zs) by adding the Twelfth Schedule set out in the Ninth Schedule to this Act.

## **27. Information and Communication Technologies Act amended**

The Information and Communication Technologies Act is amended, in section 20 –

- (a) in subsection (1)(b), by repealing subparagraph (ii) and replacing it by the following subparagraph –
  - (ii) shall be transferred, not later than 31 October after the end of every financial year, to the Consolidated Fund –
    - (A) 85 per cent of the surplus money not required for the purpose of subparagraph (i); and
    - (B) any balance in excess of 50 million rupees, if any, after the transfer made under sub subparagraph (A).
- (b) by inserting, after subsection (1), the following new subsection –
  - (1A) There shall be transferred from the General Fund, not later than 31 October 2017, to the Consolidated Fund, 50 per cent of any balance in respect of the financial year 2016-2017.

## **28. Insolvency Act amended**

The Insolvency Act is amended in section 204 –

- (a) in subsection (1), by inserting, after the words “subsection (2)”, the words “and subject to subsection (4) and (5)”;

(b) by adding the following new subsections –

(4) Notwithstanding subsections (1) and (2), a receiver shall not pay monies received by him in the manner specified in subsection (1) or in the order of priority specified in subsection (2) and shall pay in full to the Director-General of the Mauritius Revenue Authority, before any payment under subsections (1) and (2), any amount withheld by the chargor pursuant to section 102, or deducted, pursuant to section 111J of the Income Tax Act, by the chargor, or any amount of the tax due and payable pursuant to section 42 of the Value Added Tax Act by the chargor.

(5) Subsection (4) shall not apply when the Director-General certifies that the chargor has sufficient assets to settle his liabilities towards the Mauritius Revenue Authority.

## 29. Investment Promotion Act amended

The Investment Promotion Act is amended –

(a) in section 12(1C)(d), by adding the following new subparagraph, the comma at the end of subparagraph (iii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (ii) being deleted –

(iv) a food processing plant,

(b) in the Schedule, in Part I –

(i) by inserting, after item 1D, the following new items and their corresponding entries –

<b>1E.</b> Investor	Initial investment of USD 100,000 or its equivalent in freely convertible foreign currency, of which –
---------------------	--------------------------------------------------------------------------------------------------------

(a) a minimum transfer of at least USD 25,000 shall be made; and

- (b) the equivalent of the remaining value in high technology machines and equipment, subject to such criteria as the Managing Director may determine

**1F.** Investor for innovative start-ups Initial investment of USD 40,000 or its equivalent in freely convertible currency and a minimum operation expenditure of 20 per cent on research and development

- (ii) by adding the following new item and its corresponding entries –

**6.** Retired non-citizen (a) Transfer of at least USD 2,500 or its equivalent in freely convertible foreign currency at time of issue of residence permit;

- (b) Thereafter, a monthly transfer of at least USD 2,500 or its equivalent in freely convertible foreign currency

### **30. Land (Duties and Taxes) Act amended**

The Land (Duties and Taxes) Act is amended –

- (a) by inserting, after section 45A, the following new section –

#### **46. Remission of tax**

The Minister may, on the recommendations of the Committee referred to in section 47 of the Registration Duty

---

Act, remit or refund the whole or part of any duty or tax leviable under this Act –

- (a) in respect of a deed or any other document witnessing the transfer of property which does not result in an effective change in ownership of that property;
  - (b) where a person makes an application for an exemption under the Eighth Schedule, within one year from the date of registration of the deed or document;
  - (c) where several documents are required to be registered in order to complete a transaction, leading to multiplicity of taxation; or
  - (d) where a document presented for registration makes reference to previous documents and in respect of which duty is leviable, leading to multiplicity of taxation.
- (b) in section 51, by repealing subsection (3) and replacing it by the following subsection –

(3) (a) Notwithstanding any provision of this Act, where duty and taxes determined in accordance with section 28 and penalty claimed thereon pursuant to section 35 have remained unpaid as at 8 June 2017, the penalty shall be waived, provided that –

- (i) the duty and taxes are paid not later than 31 May 2018; and
- (ii) at the time of payment, the person withdraws any objection before the Registrar-General, any representations before the Assessment Review Committee set up under the Mauritius Revenue Authority Act,

any appeal before the Supreme Court or Judicial Committee of the Privy Council in relation to the payment of the duty and taxes.

- (b) Paragraph (a) shall not apply to any person –
  - (i) who has been convicted on or after 1 July 2003 of an offence relating to;
  - (ii) against whom any civil or criminal proceedings are pending or contemplated in relation to any act of; or
  - (iii) in relation to whom an enquiry is being conducted into an act of,

trafficking of dangerous drugs under the Dangerous Drugs Act, firearms brokering under the Firearms Act, terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

- (c) in the Eighth Schedule –
  - (i) in paragraph (q) –
    - (A) by deleting the word “or” and replacing it by the word “of”;
    - (B) by inserting, after the word “Scheme”, the words “, or by an owner of a room, an apartment, a villa or a suite forming part of a hotel under the Invest Hotel Scheme,”;

- 
- (ii) by adding the following new items and their corresponding entries, the full stop at the end of paragraph (zf) being deleted and replaced by a semicolon –
- |      |                                                                                                                                                                                |                                                                                             |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| (zg) | witnessing the transfer of property where the Minister has deemed such a transfer to be in the public interest;                                                                | Part II, Part III and Part VIA, in full or in such proportion as the Minister may determine |
| (zh) | witnessing the transfer of –                                                                                                                                                   | Part II and Part III                                                                        |
|      | (i) land, provided that the purchaser uses the land to construct a building used primarily for high technology manufacturing activities specified in the Ninth Schedule;<br>or |                                                                                             |
|      | (ii) land on which there is a building, provided that the purchaser uses the building primarily for high technology manufacturing activities specified in the Ninth Schedule,  |                                                                                             |
- as the Board of Investment may certify.
- (d) by adding the Ninth Schedule set out in the Tenth Schedule to this Act.

**31. Local Government Act amended**

The Local Government Act is amended –

- (a) in section 95, by inserting, after subsection (6), the following new subsection –

(6A) (a) Notwithstanding subsection (6) and Subpart CA, general rate levied pursuant to subsection (6) shall not be payable –

- (i) where, following an alteration in a valuation list, a claim, in respect of the financial year starting on 1 July 2015 and ending on 30 June 2016 or previous financial years, is issued –

(A) before the commencement of this subsection and remains unpaid on the commencement of this subsection; or

(B) on or after the commencement of this subsection; or

- (ii) in such other cases as may be prescribed.

- (b) In this subsection –

“valuation list” means a list kept by a Municipal City Council or Municipal Town Council containing particulars of immovable property situated in that Municipal City Council or Municipal Town Council, as the case may be.

- (b) in section 117 –

- (i) by repealing subsection (2A) and replacing it by the following subsection –

(2A) Subsection (2) shall not apply to –

- (a) a person who intends to set up a greenhouse for crop production on agricultural land; or

- 
- (b) a person who intends to carry out such classified trade as may be prescribed.
  - (ii) in subsection (4) –
    - (A) by inserting, after paragraph (a), the following new paragraph –
      - (aa) Subject to the conditions of the morcellement permit and guidelines issued by the relevant authorities, where an application under paragraph (a) is made in respect of a building or land found within a morcellement, no clearance shall be required from the Central Electricity Board, Central Water Authority and Waste Water Management Authority.
    - (B) by adding the following new paragraph –
      - (e) In this subsection –
        - “morcellement” has the same meaning as in the Morcellement Act;
        - “morcellement permit” has the same meaning as in the Morcellement Act.

### **32. Mauritius Accreditation Service Act amended**

The Mauritius Accreditation Service Act is amended, in section 8(1) –

- (a) in paragraph (a), by deleting the words “who shall be the Permanent Secretary of the Ministry” and replacing them by the words “, to be appointed by the Minister”;
- (b) by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –
  - (ba) a representative of the Ministry responsible for the subject of industry; and

**33. Mauritius Cane Industry Authority Act amended**

The Mauritius Cane Industry Authority Act is amended, in section 47 –

- (a) in the heading, by deleting the words “**or importer of rum**” and replacing them by the words “, **importer or manufacturer**”;
- (b) by repealing subsections (1) and (1A) and replacing them by the following subsections –

(1) Every distiller-bottler, importer or manufacturer shall, in a crop year, make a contribution to the Director-General, in respect of potable alcohol, for distribution to planters during that crop year.

(1A) The contribution referred to in subsection (1) shall be payable to the Director-General within 14 days of the date of validation of a bill of entry or in accordance with section 9A(1A) of the Customs Act.

- (c) by inserting, after subsection (1A), the following new subsection –

(1B) The Director-General shall, not later than 15 working days after the end of every month, remit the contribution referred to in subsection (1) to the Mauritius Sugar Syndicate.

- (d) in subsection (2), by deleting the words “from a factory or an excise warehouse, for home consumption under the Excise Act” and replacing them by the words “for home consumption”;
- (e) in subsection (4), by deleting the words “30 June” and replacing them by the words “31 July”;
- (f) by inserting, after subsection (4), the following new subsection –

(4A) (a) A distiller-bottler, an importer or a manufacturer who, at any time as from crop year 2010, refrained from making the contribution specified in this section shall, within 2 months from the issue of a claim by the Authority, settle any arrears.

- 
- (b) Any distiller-bottler, importer or manufacturer who fails to settle the arrears shall be liable to the payment of a penalty amounting to twice the contribution outstanding.
- (g) by repealing subsection (5) and replacing it by the following subsection –
- (5) In this section –
- “absolute alcohol” has the same meaning as in the Excise Act;
- “Director-General” has the same meaning as in the Mauritius Revenue Authority Act;
- “distiller-bottler” means a person who –
- (a) distills, from cane or cane products, absolute alcohol; and
- (b) manufactures, from the absolute alcohol, potable alcohol for home consumption;
- “importer” means a person who imports, for home consumption, potable alcohol made from cane or cane products;
- “manufacturer” means a person who manufactures, from cane or cane products, potable alcohol for home consumption.

### **34. Mauritius Revenue Authority Act amended**

The Mauritius Revenue Authority Act is amended –

- (a) in section 3(3)(b), by adding the following new subparagraph, the full stop at the end of subparagraph (iii) being deleted and replaced by the words “; and” and the word “and” at the end of subparagraph (ii) being deleted –
- (iv) the contribution referred to in section 47 of the Mauritius Cane Industry Authority Act to the Mauritius Sugar Syndicate.

- (b) in section 14 –
  - (i) in subsection (1), by deleting the words “grandchildren, and subject to subsection (2),” and replacing them by the words “subject to subsection (2), his grandchildren and”;
  - (ii) in subsection (2), by inserting, after the words “relation to”, the words “grandchildren and”;
- (c) by inserting, after Part III, the following new Part –

### **PART IIIA – REGISTERED TAX AGENTS**

#### **17B. Interpretation of this Part**

In this Part –

“law practitioner” has the same meaning as in the Law Practitioners Act;

“Mauritius Institute of Professional Accountants” has the same meaning as in the Financial Reporting Act.

#### **17C. Tax agent**

No person shall –

- (a) prepare and sign the annual return of a tax payer;
- (b) represent a tax payer before the Authority;
- (c) represent a tax payer before the ATDR Panel;
- (d) represent a tax payer before the Assessment Review Committee;
- (e) transact any business on behalf of any person in respect of the person’s rights or obligations under any Revenue Law,

unless he is registered as a tax agent, a registered nominee of a tax agent or a person nominated in writing by a tax payer.

**17D. Committee**

(1) There shall be, for the purposes of this Part, a committee which shall consist of such persons as the Minister may appoint.

(2) The committee shall, in the discharge of its functions, determine –

- (a) any application made under this Part;
- (b) whether to suspend or cancel the registration of a tax agent or a nominee of a tax agent.

**17E. Registration of tax agent**

(1) No person shall be registered as a tax agent unless –

- (a) in the case of an individual, he –
  - (i) is a citizen of Mauritius; and
  - (ii) is a member of the Mauritius Institute of Professional Accountants;
  - (iii) is a law practitioner; or
  - (iv) (A) satisfies the Director-General that he has at least 2 years' experience in the employment of, a person who is a member of the Mauritius Institute of Professional Accountants or, a person registered as a tax agent; or
  - (B) a person holding a degree in the field of taxation, accountancy, economics, business management or any other related field; and

- (b) in the case of a corporate entity, the person nominated by it to act on its behalf under this Part satisfies paragraph (a).

(2) (a) Any person referred to in subsection (1)(a)(iv) who wishes to be registered as a tax agent shall make an application to the Director-General in such form as he may approve.

(aa) Any person referred to in subsection (1)(a)(ii) and (iii) shall be deemed to be registered as tax agent under subsection (4)(b)(i).

(b) On receipt of an application made under paragraph(a), the Director-General shall refer the application to the committee for its recommendations.

(3) The committee shall, after making a determination under this section, make recommendations to the Director-General.

(4) (a) The Director-General may, after due consideration of the recommendations of the committee, grant or reject the application and shall forthwith notify the applicant of its decision.

(b) Where the Director-General grants an application under paragraph (a), he shall –

- (i) register the applicant as a tax agent; and
- (ii) where the registered tax agent is a corporate entity, register any of its nominees,

on such terms and conditions as he may determine.

(5) The registration of a tax agent or nominee of a tax agent shall be valid for a period not exceeding 5 years and may be renewed in such manner as may be prescribed.

(6) The Director-General may, from time to time, publish in such manner as the Director-General may determine, a list of persons registered as tax agents.

**17F. Regulations under this Part**

- (1) The Minister may, for the purposes of this Part, make such regulations as he thinks fit.
- (2) Any regulations made under subsection (1) may provide –
- (a) for the suspension or cancellation of a registration under this Part;
  - (b) for an appeal against any suspension or cancellation;
  - (c) for anything connected, consequential or incidental thereto;
  - (d) that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 12 months.

**17G. Transitional provision**

Where, before the commencement of this Part, a person was representing a person before the Authority, ATDR Panel, Assessment Review Committee or was transacting any business on behalf of a person in respect of the person's rights or obligations under any Revenue Law, he may, notwithstanding this Part, continue to represent that person in such circumstances as may be prescribed.

- (d) in section 19 –
- (i) in subsection (1), by inserting, after the word “representations”, the words “, with copy to the person against whose decision, determination, notice or claim the person aggrieved lodges the written representations,”;

- (ii) by inserting, after subsection (1), the following new subsections –

(1A) (a) Where the written representations referred to in subsection (1) relate to a decision, determination, notice or claim, as the case may be, under the Income Tax Act, Value Added Tax Act and Part XXIII of the Gambling Regulatory Authority Act, the written representations shall be accompanied by –

- (i) a statement of case; and
- (ii) any witness statement, with copy to the Director-General.

(b) A statement of case shall contain precisely and concisely –

- (i) the facts of the case;
- (ii) the grounds of the grievances and the arguments relating to each of the grounds;
- (iii) submissions on any point of law; and
- (iv) any other submissions relevant to the representations.

(c) The statement of case referred to in paragraph (b) shall be made in such form as the Committee may approve.

(1B) Any witness statement shall contain a signed statement by a witness certifying that the witness statement faithfully reproduces the facts obtained from the examination of records, statements or other documents or from any other source in relation to the written representations before the Committee.

(1C) Any party served with a copy of the written representations, statement of case and any witness statement shall, within 21 days of receipt thereof, forward his reply and comments thereon to the Committee, with copy to the person lodging the written representations.

(1D) The person lodging the written representations may, within 21 days of receipt of the reply and comments, submit any reply and comment thereon to the Committee, with copy to the person against whose decision, determination, notice or claim, as the case may be, representations are made.

- (e) in section 20(3)(a) –
  - (i) in subparagraph (i), by deleting the words “6 months” and replacing them by the words “2 months”;
  - (ii) in subparagraph (ii), by deleting the words “8 weeks from the start of the hearing” and replacing them by the words “4 weeks from the end of the hearing”;
- (f) in section 21C(1) –
  - (i) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) is assessed to tax under section 129 or 129A of the Income Tax Act, section 37 of the Value Added Tax Act or section 119 of the Gambling Regulatory Authority Act;
  - (ii) in paragraph (c), by repealing subparagraph (i) and replacing it by the following subparagraph –
    - (i) has lodged an objection to the assessment in accordance with section 131A of the Income Tax Act, section 38 of the Value Added Tax Act or section 121 of the Gambling Regulatory Authority Act;

- (g) in section 28(14) –
  - (i) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) Subject to this subsection, where a person –
      - (i) has been assessed to tax in any period prior to 1 July 2015 under section 129 or 129A of the Income Tax Act, section 37 of the Value Added Tax Act or section 119 of the Gambling Regulatory Authority Act;
      - (ii) is not satisfied with the assessment; and
      - (iii) (A) has not lodged an objection to the assessment in accordance with section 131A of the Income Tax Act, section 38 of the Value Added Tax Act or section 121 of the Gambling Regulatory Authority Act;
      - (B) has lodged written representations with the Clerk to the Committee; or

(C) has appealed to the Supreme Court or Judicial Committee of the Privy Council,

and the representations are or appeal is still pending, he may apply in writing to the Director-General for a review of the assessment, setting out the grounds of his dissatisfaction.

- (ii) in paragraph (b), by deleting the words “a panel” and replacing them by the words “an Expeditious Dispute Resolution Tax Scheme Panel”;
- (iii) in paragraph (d)(i), by deleting the words “a panel” and replacing them by the words “the Expeditious Dispute Resolution Tax Scheme Panel”;
- (iv) in paragraph (f) –
  - (A) in subparagraph (i), by deleting the words “30 September 2015” and replacing them by the words “30 June 2020”;
  - (B) in subparagraph (ii), by deleting the words “31 December 2014” and replacing them by the words “1 July 2015”;
  - (C) by repealing subparagraph (iii) and replacing it by the following subparagraph –
    - (iii) where no tax is outstanding under the assessment as at the date of application;
  - (D) by repealing subparagraphs (iv) and (v) and replacing them by the following subparagraphs –
    - (iv) where tax due under the assessment raised under the Income Tax Act, the Value Added Tax Act or

the Gambling Regulatory Authority Act exceeds 10 million rupees in the aggregate; or

- (v) which has already been reviewed under any incentive schemes under the Revenue Laws.
- (v) by inserting, after paragraph (g), the following new paragraphs –
  - (ga) Where a taxpayer who has made an application under section 28(14)(a) –
    - (i) agrees to the amount of tax as assessed, all penalties and interest will be waived provided he settles the tax due within one month as from the date of determination of his case by the Expeditious Dispute Resolution Tax Scheme Panel;
    - (ii) reaches an agreement on items in dispute, 75 per cent of penalties and interest applicable on the revised tax payable will be waived by the Expeditious Dispute Resolution Tax Scheme Panel, provided he settles the tax liability within one month as from the date of determination of his case.
  - (gb) Where there is an agreement between the Director-General and the applicant regarding a case where the applicant has –
    - (i) lodged written representations before the Committee; or

- (ii) appealed to the Supreme Court or Judicial Committee of the Privy Council,

the applicant shall withdraw his representations or appeal, as the case may be.

- (vi) in paragraph (h), by inserting, after the words “shall”, the words “be final and conclusive and”;
- (vii) by inserting, after paragraph (h), the following new paragraph –

(ha) All waivers of penalties and interest shall lapse if the terms and conditions of payment under paragraph (ga) and the terms and conditions for the settlement of the tax liability under paragraph (h) are not complied with.

- (h) in the Fifth Schedule –
  - (i) by inserting, in the appropriate alphabetical order, the following new item –

Advertisements Regulation Act in so far as it relates to section 7A
  - (ii) in the item Customs Act, by deleting the words “or 24A(5)” and replacing them by the words “, 24A(5), 61(8) or 156A(4)”;
  - (iii) in the item Value Added Tax Act, by adding the words “and 66”.

### **35. Morcellement Act amended**

The Morcellement Act is amended, in the First Schedule, by inserting, after paragraph (e), the following new paragraph –

- (ea) an excision, provided that –
  - (i) each excised lot, and what remains of the original lot, exceeds 5 hectares;

- (ii) not more than 8 excisions are made out of the original lot; and
- (iii) approval of the relevant local authority is obtained.

### **36. National Heritage Fund Act amended**

The National Heritage Fund Act is amended, in section 12, by repealing subsection (2) and replacing it by the following subsection –

- (2) The Minister may, after consultation with the Board, by regulations, cancel the designation of a national heritage where –
  - (a) the national heritage has ceased to exist;
  - (b) it would no longer serve the public interest that the national heritage remains so designated; or
  - (c) the national heritage needs major repairs and the cost of such repairs would be onerous, subject to the Board having considered all possible means of preservation with relevant stakeholders.

### **37. National Identity Card Act amended**

The National Identity Card Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “biometric information”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –
    - “card reader” means a data input device used to read data electronically from an identity card;
    - “civil data” means the NIC number, surname, first name, gender, date of birth and, where applicable, the surname at birth of a person;
    - “fingerprint minutiae” means the characteristics of a fingerprint image such as the ridge endings and ridge bifurcations;

---

“SAM card” means a Security Access Module card which, when inserted in a card reader, provides security authorisation for reading data on an identity card.

- (b) in section 4 –
  - (i) in subsection (2) –
    - (A) by repealing paragraph (c) and replacing it by the following paragraph –
      - (c) allow his fingerprint images to be taken and the fingerprint minutiae extracted therefrom to be recorded on the identity card and in the register;
    - (B) by adding the following new paragraph, the comma at the end of paragraph (d) being deleted and replaced by the words “; and” –
      - (e) give a specimen of his signature or, where he is unable to sign his name, a specimen of his thumbprint,
  - (ii) by inserting, after subsection(2), the following new subsection –
    - (2A) The fingerprint images and fingerprint minutiae of a person, recorded in the register pursuant to subsection (2)(c), shall be erased after the issue of the identity card to the person pursuant to section 5(1).
  - (iii) in subsection (3), by deleting the words “biometric information” and replacing them by the words “fingerprint images”;
- (c) in section 5 –
  - (i) by inserting, after subsection (1), the following new subsection –
    - (1A) The holder of an identity card shall be the sole owner of that card.

- (ii) by repealing subsection (2) and replacing it by the following subsection –
  - (2) Every identity card issued in respect of a person shall contain, in electronic form or otherwise –
    - (a) the civil data of the person;
    - (b) the photograph of the person;
    - (c) the date of issue;
    - (d) the address of the person;
    - (e) the signature of the person; and
    - (f) such other information as may be prescribed.
  
- (iii) by repealing subsection (2A) and replacing it by the following subsection –
  - (2A) Notwithstanding subsection (2)(e), an identity card need not contain the signature of the person where he is unable to sign his name.
  
- (d) in section 10, by repealing subsection (3) and replacing it by the following subsection –
  - (3) Without prejudice to the generality of the power under subsection (1), the Minister may make regulations, in particular, to –
    - (a) provide for the levying of fees and charges;
    - (b) prescribe card readers;
    - (c) prescribe SAM cards;
    - (d) authorise entities to use card readers to read civil data electronically from identity cards;
    - (e) authorise entities to use card readers equipped with SAM cards to read addresses and photographs electronically from identity cards; and

- (f) authorise entities to use, solely for the purpose of identification, such devices, as may be prescribed, equipped with SAM cards to read fingerprint minutiae electronically from identity cards without copying or storing such data.
- (e) in section 10A(3), by deleting the figures “100,000” and “5” and replacing them by the figures “25,000” and “2”, respectively;
- (f) in section 12, by deleting the words “, including biometric information,”.

### **38. National Pensions Act amended**

The National Pensions Act is amended, in section 45A, by inserting, after subsection (1), the following new subsection –

(1A) (a) Notwithstanding subsection (1), no surcharge shall be payable by an insurer and any of its related companies where –

- (i) a special administrator has, pursuant to section 110A of the Insurance Act, been appointed to the whole or part of the business activities of the insurer and any of its related activities; or
  - (ii) the whole or part of the undertaking of the insurer and any of its related companies has, pursuant to section 110B of the Insurance Act, been transferred to a wholly-owned Government company or a company where the ultimate beneficial owner is Government.
- (b) In this subsection –  
“insurer” has the same meaning as in the Insurance Act.

**39. National Savings Fund Act amended**

The National Savings Fund Act is amended, in section 16, by inserting, after subsection (1), the following new subsection –

(1A) (a) Notwithstanding subsection (1), no surcharge shall be payable by an insurer and any of its related companies where –

- (i) a special administrator has, pursuant to section 110A of the Insurance Act, been appointed to the whole or part of the business activities of the insurer and any of its related activities; or
- (ii) the whole or part of the undertaking of the insurer and any of its related companies has, pursuant to section 110B of the Insurance Act, been transferred to a wholly-owned Government company or a company where the ultimate beneficial owner is Government.

(b) In this subsection –

“insurer” has the same meaning as in the Insurance Act.

**40. Non-Citizens (Employment Restriction) Act amended**

The Non-Citizens (Employment Restriction) Act is amended, in section 4(2) –

- (a) in paragraph (a), by deleting the words “2 weeks” and replacing them by the words “15 working days”;
- (b) by inserting, after paragraph (a), the following new paragraphs –

(aa) An application for the renewal of a permit shall be made to the Minister at least 15 working days before the date of expiry of the permit and in accordance with the guidelines referred to in subsection (1).

(ab) Where the Minister grants an application for the renewal of a permit, he shall renew the permit within 15 working days of the effective date of the application for the renewal of the permit and subject to such terms and conditions as may be specified in the permit.

- (c) in paragraph (b), by deleting the words “For the purpose of paragraph (a)” and replacing them by the words “In this subsection”.

#### **41. Non-Citizens (Property Restriction) Act amended**

The Non-Citizens (Property Restriction) Act is amended, in section 3(3), by inserting, after paragraph (b), the following new paragraph –

- (ba) in the case of a retired non-citizen who, by agreement with the owner of a –

- (i) residential care home as defined under the Residential Care Homes Act; or
- (ii) residential unit in any other similar facility situated outside a smart city as referred to in the Investment Promotion (Smart City Scheme) Regulations 2015,

acquires a right to live in the residential care home or residential unit, as the case may be, for the rest of his life, free of rent, provided that –

- (A) such right shall not be transferable and shall end upon the death of the retired non-citizen or when the retired non-citizen terminates the agreement; and

- (B) an authorisation from the Board of Investment is produced, after the Board of Investment has obtained the approval of the Minister;

#### **42. Pensions Act amended**

The Pensions Act is amended, in section 19(3) –

- (a) in paragraph (a), by repealing subparagraph (i) and replacing it by the following subparagraph –
  - (i) the Permanent Secretary of the Ministry or his representative, who shall be the Chairperson;
- (b) by repealing paragraph (b) and replacing it by the following paragraph –
  - (b) The Committee may appoint a technical committee, comprising 3 persons who shall have academic or professional qualifications and proven experience in fund management, actuarial science, accountancy or economics, to assist the Committee in the discharge of its functions.

#### **43. Public Debt Management Act amended**

The Public Debt Management Act is amended –

- (a) in section 2, by deleting the definition of “cash equivalent”;
- (b) in section 7 –
  - (i) by repealing subsection (1) and replacing it by the following subsection –
    - (1) For the purpose of calculating the ceiling of public sector debt under this section, section 6(1) shall apply.

- 
- (ii) by repealing subsections (1A) to (1C);
  - (iii) in subsection (2), by deleting the figure “60” and replacing it by the figure “65”;
  - (iv) in subsection (3) –
    - (A) by deleting the words “the fiscal year ending 31 December 2018” and replacing them by the words “the fiscal year specified in the Schedule”;
    - (B) by deleting the figure “50” and replacing it by the figure “60”;
  - (c) in section 8(1)(a), by deleting the words “or any public enterprise” and replacing them by the words “, any public enterprise or any institution providing services to Government, or to any public sector entity, which he considers to be in the public interest,”;
  - (d) by deleting the Schedule and replacing it by the Schedule set out in the Eleventh Schedule to this Act.

#### **44. Public Procurement Act amended**

The Public Procurement Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “control” has the same meaning as in the Public Debt Management Act;
  - “foreign State” includes any Ministry, department of the Government, organ, statutory body, Government-owned or Government-controlled corporation, or other agency, of the foreign State;
  - “own” has the same meaning as in the Public Debt Management Act;
- (b) in section 3, by repealing subsection (1D);

- (c) by inserting, after section 26A, the following new section –
- 26B. Reservation**
- (1) Specific types of works contracts and the estimated contract values, as may be prescribed, shall be reserved for microenterprises, small enterprises and medium enterprises.
- (2) In this section –
- “microenterprise”, “small enterprise” and “medium enterprise” have the same meaning as in the Small and Medium Enterprises Development Authority Act.
- (d) in section 35, by inserting, after subsection (1), the following new subsection –
- (1A) (a) A public body may, in a bidding exercise, exclude a bidder –
- (i) whose performance in a previous public contract has been deficient; or
- (ii) who has failed to deliver goods, works or services satisfactorily,
- and has caused prejudice to the public body with regard to contractual requirements notwithstanding that the bidder is not disqualified.
- (e) in section 53 –
- (i) in subsection (1) –
- (A) by deleting the words “Policy Office” and replacing them by the word “Director”;
- (B) by adding the following new paragraphs, the full stop at the end of paragraph (f) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (e) being deleted –
- (g) submitting a bid which contains inaccurate or

- 
- inadequate information with a view to misleading a public body or the Board regarding the eligibility or responsiveness of its bid;
- (h) refusing, where no bid security is required, to accept an award made to it and to enter into a contract with a public body, except in a situation of force majeure;
  - (i) repeated failure, in the performance of one or more contracts by the supplier, contractor or consultant, to comply with the terms and conditions of the contract or the specifications, as the case may be;
  - (j) committing a material breach of contract; or
  - (k) without the prior written approval of the public body, unlawfully assigning or subcontracting any of its obligations under a contract.
- (ii) in subsection (2), by deleting the words “Policy Office” and replacing them by the word “Director”.

#### **45. Registrar-General Act amended**

The Registrar-General Act is amended, in section 2(4) and (5), by inserting, after the words “Deputy Registrar-General”, the words “, the Assistant Registrar-General”.

**46. Registration Duty Act amended**

The Registration Duty Act is amended –

- (a) in section 2, in the definition of “classic or vintage motor car”, by deleting the words “which has been registered before 1 January 1970” and replacing them by the words “aged 40 years or more from the date of its original registration in or outside Mauritius”;
- (b) in section 3 –
  - (i) in subsection (1D) –
    - (A) in paragraph (A) –
      - (I) by deleting the words “witnessed by a document under private signature” and replacing them by the words “witnessed by a document, whether a notarial deed or a document under private signature,”;
      - (II) by deleting the words “the document under private signature”, wherever they appear, and replacing them by the words “the document”;
    - (B) in paragraph (b), by deleting the words “under private signature” and replacing them by the words “referred to in paragraph (a)”;
  - (ii) in subsection (1E), by deleting the words “under private signature” and replacing them by the words “, whether a notarial deed or a document under private signature,”;
- (c) in section 27, in subsection (5)(a), by adding the following new subparagraph, the comma at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –
  - (iii) an ex-CHA residential unit or a residential unit originally acquired from the National Housing Development Company Ltd,

(d) by inserting, after section 46, the following new section –

**47. Remission of duty**

(1) There shall be a Committee which shall make recommendations to the Minister as to whether or not to remit or refund the whole or part of any duty leviable under this Act.

(2) The Committee shall be chaired by the Registrar-General and shall comprise 2 officers of the Ministry and one other officer of the Registrar-General's Department.

(3) The Minister may, on the recommendations of the Committee, remit or refund the whole or part of any duty leviable under this Act –

- (a) in respect of a deed or any other document witnessing the transfer of property which does not result in an effective change in ownership of that property;
- (b) where a person makes an application for –
  - (i) a derogation under section 27; or
  - (ii) a deed or any other document to be registered free in accordance with Part III of the First Schedule,  
within one year from the date of registration of the deed or document;
- (c) where several documents are required to be registered in order to complete a transaction, leading to multiplicity of taxation; or
- (d) where a document presented for registration makes reference to previous documents and in respect of which duty is leviable, leading to multiplicity of taxation.

- (e) in the First Schedule –
  - (i) in Part III –
    - (A) by inserting, after item 24, the following new item –
 

24A. Any deed witnessing a lease or sublease of a building provided that the lessee uses the building as a health institution as defined in the Private Health Institutions Act.
    - (B) by adding the following new items –
      - 38. Documents witnessing the lease or sublease of land, not exceeding 10 hectares, by a small planter for agricultural use.
      - 39. Documents witnessing the transfer of property where the Minister has deemed such a transfer to be in the public interest.
  - (ii) in Part VII, in item (cb), by deleting the words “containing creation of ” and replacing them by the words “witnessing a mortgage, privilege or instrument creating a”.

#### 47. Road Traffic Act amended

The Road Traffic Act is amended –

- (a) in section 2, in the definition of “classic or vintage motor car”, by deleting the words “which has been registered before 1 January 1970” and replacing them by the words “aged 40 years or more from the date of its original registration in or outside Mauritius”;
- (b) in the First Schedule –
  - (i) in item 3, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –
    - (c) a trade union. 1,200 2,200 4,000 700 1,100 2,000 confederation.

- (ii) in item 4 –
  - (A) in the heading, by deleting the words “**Classic/Vintage**” and replacing them by the words “**Classic or Vintage**”;
  - (B) by deleting the words “(Registered before 01 January 1970)”.

#### 48. Sale of Immovable Property Act amended

The Sale of Immovable Property Act is amended –

- (a) in section 31, by inserting, after subsection (1), the following new section –
  - (1A) Notwithstanding subsection (1), this section shall, at the request of the debtor, not apply for a period of 2 years from the date of the reading of the memorandum of charges where the mortgaged immovable property is the sole residence of the debtor and the said debtor has been made redundant on economic grounds.
- (b) in section 39, by inserting, after subsection (1), the following new subsections –
  - (1A) The *mise à prix* referred to in subsection (1) shall not be less than half of the open market value of the seized property mortgaged determined at the time of the transcription of the memorandum of seizure by an independent valuer appointed by the creditor.
  - (1B) The cost of valuation of the mortgaged property shall be borne by the creditor.
- (c) in section 59, by repealing subsection (1) and replacing it by the following subsection –
  - (1) An inscribed or judgment creditor may also ask for subrogation in the proceedings where there has been collusion, fraud or negligence on the part of –
    - (a) the creditor; or

- (b) any financial institution, legal adviser and their agents,

carrying on the proceedings, without prejudice to the right of a party aggrieved by the collusion, fraud, or negligence, as the case may be, to sue any person responsible for damages to the inscribed or judgment creditor.

#### **49. Securities Act amended**

The Securities Act is amended, in section 70(1), by adding the following new paragraph, the full stop at the end of paragraph (i) being deleted and replaced by a semicolon –

- (j) an offer or issue of securities by a corporation holding a Category 1 Global Business Licence, the securities of which are also listed on a securities exchange in another jurisdiction.

#### **50. Stamp Duty Act amended**

The Stamp Duty Act is amended, in the Schedule, by adding the following new items –

- |     |                                                                                                          |     |
|-----|----------------------------------------------------------------------------------------------------------|-----|
| 21. | Lease or sublease agreement, by a small planter, of land not exceeding 10 hectares, for agricultural use | 150 |
| 22. | Copy of lease document referred to in item 21 for transcription                                          | NIL |

#### **51. Statistics Act amended**

The Statistics Act is amended, in section 22 –

- (a) in subsection (1) –
- (i) by repealing paragraph (c), the word “and” being added at the end of paragraph (b);

- 
- (ii) by inserting, after the words “in the Second Schedule”, the words “or, where the person is abroad, in such form and manner as the Director may approve”;
  - (b) in subsection (2), by inserting, after the words “under section 23(3)(b)”, the words “, every member of a committee set up under section 24(2)”;
  - (c) by adding the following new subsection –
    - (6) In this section –  
“abroad” includes Rodrigues, Agalega and any other island comprised in the State of Mauritius.

## 52. **Statutory Bodies (Accounts and Audit) Act amended**

The Statutory Bodies (Accounts and Audit) Act is amended –

- (a) in section 4A, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) Every statutory body shall, not later than 1 April in every year, in respect of the next financial year, mutually agree with the Ministry on, and have in place, a performance agreement which shall include key performance indicators on the targeted output of the statutory body.
- (b) in section 4B, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) Every statutory body shall, in the preparation of the estimates referred to in subsection (1), ensure that it does not enter into financial obligations in excess of its present and future financial capacity.
- (c) in section 7(2), by deleting the words “30 April” and replacing them by the words “4 months”;
- (d) in section 7A, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) The supervising officer of the Ministry shall monitor any disciplinary action taken under subsection (1).

(e) by inserting, after section 7A, the following new section –

**7B. Remuneration and fringe benefits of staff of statutory body**

(1) Subject to this section, the remuneration and fringe benefits of the staff of a statutory body shall be governed by the Pay Research Bureau.

(2) Where Cabinet has taken note that a statutory body shall not fall within the purview of the Pay Research Bureau, the Board of that statutory body shall, in respect of remuneration and fringe benefits of its staff, seek the approval of the high-powered committee.

(3) Where the Board of a statutory body determines that the remuneration and fringe benefits of its staff shall be different from those governed by the Pay Research Bureau, the Board shall seek the prior written approval of the Minister, subject to the concurrence of the high-powered committee.

(4) Subject to subsection (5), every review of the conditions of service of a statutory body shall, subject to any collective agreement signed before the commencement of this section, be made every 5 years.

(5) Where, before the commencement of subsection (4), a review of the conditions of service has been made and implemented, the 5-year period shall, on the commencement of subsection (4), be deemed to start as from the date of the last review.

(6) In this section –

“high-powered committee” means a committee –

(a) chaired by the Secretary to Cabinet and Head of the Civil Service or his representative; and

(b) comprising –

(i) the Financial Secretary or his representative;

- (ii) the Senior Chief Executive of the Ministry responsible for the subject of civil service or his representative; and
- (iii) the Director, Pay Research Bureau, or his representative.

### 53. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended –

- (a) by inserting, after section 3, the following new section –

#### **3A. SICOM to report to statutory body**

(1) SICOM shall report to every statutory body, not later than 2 months from the end of every financial year, by submitting electronically to the statutory body, a certified statement specifying –

- (a) the name of the former employees or former contractual employees of the statutory body;
- (b) the name of the beneficiary, other than any former employee or former contractual employee; and
- (c) the relationship of the person referred to in paragraph (a) with the beneficiary referred to in paragraph (b).

(2) On receipt of a report under subsection (1), the statutory body shall examine the report and, where necessary, send any query to SICOM.

(3) SICOM shall reply to a query under subsection (2) not later than 10 working days from the date of receipt of that query.

- (b) in the First Schedule, by inserting, in the appropriate alphabetical order, the following new item and its corresponding entry –

Seafarers' Welfare Fund	28 March 2017
-------------------------	---------------

**54. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended, in section 29(1)(a) (xvii), by inserting, after the words “up of”, the words “a 9-hole or”.

**55. Sugar Industry Efficiency (Amendment) Act 2016 amended**

The Sugar Industry Efficiency (Amendment) Act 2016 is amended, in section 18(3)(i) –

- (a) in subparagraph (iii), by repealing the proposed new subsection (1B);
- (b) by repealing subparagraph (v).

**56. Sugar Insurance Fund Act amended**

The Sugar Insurance Fund Act is amended, in section 40 –

- (a) in subsection (2), by deleting the words “subsections (2A) and” and replacing them by the word “subsection”;
- (b) by repealing subsections (2A) and (2B).

**57. Value Added Tax Act amended**

The Value Added Tax Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –  
“departing citizen of Mauritius” means a citizen of Mauritius who holds –
  - (a) a valid passport; and
  - (b) a valid ticket for travel by air or sea to a foreign airport or port;
- (b) in section 21(4), by adding the words “which is proved to have become bad and to have been actually written off as a bad debt”;
- (c) in section 23, in subsection (1)(a), by deleting the words “5 years” and replacing them by the words “4 years preceding the last day of the taxable period”;

- 
- (d) in section 26A, by deleting the figure “50,000” and replacing it by the figure “100,000”;
  - (e) in section 27(1), by deleting the words “or 67” and replacing them by the words “, 66(4) or 67”;
  - (f) in section 27A(1)(a), by deleting the words “or 21(7)” and replacing them by the words “, 21(7) or 66(4)”;
  - (g) in section 28A –
    - (i) in the heading, by deleting the figure “3” and replacing it by the figure “4”;
    - (ii) in subsection (1), by deleting the figure “3” and replacing it by the figure “4”;
  - (h) in section 37(3), by deleting the figure “3” and replacing it by the figure “4”;
  - (i) in section 38 –
    - (i) in subsection (1)(b), by inserting, after the word “post”, the words “or electronically”;
    - (ii) in subsection (5), by inserting, after the words “subsection (2)”, the words “or (2A)”;
  - (j) in section 39 –
    - (i) by inserting, after subsection (2), the following new subsection –

(2A) Where the person fails to comply with a notice under subsection (1) within the time specified in the notice, the Director-General may determine that the objection has lapsed and he shall give notice thereof to the person.
    - (ii) in subsection (3), by inserting, after the words “subsection (2)”, the words “or (2A)”;

- (k) in section 40 –
- (i) in subsection (1)(c), by deleting the words “section 38(4) and (5), 39 or 67” and replacing them by the words “section 38(4) and (5), 39, 66(4) or 67”;
  - (ii) by inserting, after subsection (1), the following new subsection –

(1A) (a) Where a person has lodged written representations under subsection (1) against a decision made under section 38(5) and, prior to the date fixed for the hearing of his representations –

- (i) he complies with the provisions of section 38(2) or (2A), as the case may be;
- (ii) he informs the Assessment Review Committee in writing, with copy to the Director-General, that he has complied with section 38(2) or (2A), as the case may be, and wishes his objection to be considered anew by the Director-General; and
- (iii) he withdraws his representations before the Assessment Review Committee,

the Director-General shall consider the objection as from the date that person withdraws his representations before the Assessment Review Committee.

(b) Notwithstanding section 39(4), the objection shall be determined within 4 months from the date the person withdraws his representations before the Assessment Review Committee.

- 
- (l) in section 42, by adding the following new subsection –
- (3) In the case where a receiver is appointed by the chargee of a charge for the purpose of satisfying a debt secured by the charge as specified in section 204 of the Insolvency Act, any value added tax due and payable by the chargor shall, subject to section 204(5) of that Act, be paid by the receiver in accordance with section 204(4) of that Act.
- (m) in section 65A(2), by adding the following new paragraph, the full stop at the end of paragraph (f) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (e) being deleted –
- (g) Part VIA of the Twelfth Schedule, by a tea cultivator registered with the National Agricultural Products Regulatory Office set up under the National Agricultural Products Regulatory Office Act or a co-operative society registered under the Co-operatives Act 2016.
- (n) in section 66, by adding the following new subsections –
- (3) (a) Where an exempt person specified in Column 1 of item 11 or 13 of the Ninth Schedule has been exempted from the payment of VAT in respect of the construction of a purpose-built building specified in Column 2 of that item and before the end of the nineteenth year following the year of completion of the building, the building or part of the building –
- (i) is no longer used by him for the specified purpose; or
- (ii) is sold or otherwise transferred and is no longer used for the specified purpose,
- the exempt person shall, in the case provided for under subparagraph (i), give immediate written notice to the

Director-General specifying the date since which the building or part of the building is no longer used by him for the specified purpose.

(b) Where the building or part of the building is sold or otherwise transferred and is no longer used for the specified purpose, the new owner shall give immediate written notice to the Director-General specifying the date since which the building or part of the building is no longer used by him for the specified purpose.

(c) The exempt person referred to in paragraph (a) or the new owner referred to in paragraph (b) shall be liable to pay to the Director-General, the VAT which would have been otherwise payable, multiplied by the factor referred to in paragraph (d).

(d) The factor shall be the proportion which the period between the date of sale, transfer or cessation of use for the specified purpose and the expiry of the 20-year period from the date of completion of the building bears to the 20-year period.

(4) (a) The Director-General shall, by notice in writing, claim from the exempt person or the new owner, as the case may be, the amount of VAT payable under subsection (3)(c).

(b) The amount claimed under paragraph (a) shall be paid within 28 days from the date of the notice.

(5) (a) Where an exempt person or a new owner is dissatisfied with a notice under subsection (4), he may, within 28 days from the date of the notice, object to the claim in such form as the Director-General may determine.

(b) Where an exempt person or a new owner, as the case may be, makes an objection, he shall, in the form, specify the detailed grounds of his objection.

(c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, an exempt person or a new owner has been prevented from making an objection within the time limit in paragraph (a), the Director-General may consider the objection.

(d) Where the Director-General refuses to consider an objection made after the time limit in paragraph (a), he shall, within 28 days from the date of receipt of the letter of objection, give notice of refusal to the exempt person or the new owner, as the case may be.

(e) The burden of proving that the notice of the Director-General is incorrect, or what the amount of VAT should be, shall be on the exempt person or new owner, as the case may be.

(6) (a) The Director-General shall consider an objection under subsection (5) and review the notice, and may –

- (i) disallow or allow it in whole or in part; and
- (ii) where appropriate, amend the notice to conform with his determination.

(b) The Director-General shall, within 4 months from the date of receipt of the objection under subsection (5), give notice of the determination to the exempt person or new owner, as the case may be, and shall, at the same time, claim any VAT.

(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(7) Where an exempt person or a new owner, as the case may be, is aggrieved by a decision under subsection (5)(d) or a determination under subsection (6), he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

- (o) in section 69A –
  - (i) in subsection (3), by inserting, after the words “shall,”, the words “subject to subsection (3A),”;
  - (ii) by inserting, after subsection (3), the following new subsection –

(3A) Where the application is in respect of an issue which is the subject of an objection, representations before the Assessment Review Committee or an appeal before the Supreme Court or Judicial Committee of the Privy Council, the Director-General shall not give a ruling.
- (p) in section 73 –
  - (i) by repealing subsection (11) and replacing it by the following subsection –

(11) Where VAT arrears outstanding as at 8 June 2017 are fully paid by a person on or before 31 May 2018, any penalty and interest included in the VAT arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2018.
  - (ii) in subsection (12), by deleting the words “before 30 June 2006” and replacing them by the words “on or before 30 June 2015”.
- (q) in the First Schedule –
  - (i) in item 8, by deleting the figures “1901.10” and “1905.401” and replacing them by the figures “1901.10.00” and “1905.40.10”, respectively;
  - (ii) in item 26, by deleting the figure “2,000” and replacing it by the figure “3,000”;
  - (iii) in item 51, by deleting the words “of H.S. Codes 8702.1021 and 8702.9021” and “of H.S. Codes 8407.3411, 8408.2011 and 8706.0012”;

- 
- (iv) in item 52 –
    - (A) in paragraph (a), by deleting the figure “2843.30” and replacing it by the figure “2843.30.00”;
    - (B) in paragraph (c), by deleting the figure “7113.111” and replacing it by the figure “7113.11.10”;
    - (C) in paragraph (d), by deleting the figure “7113.191” and replacing it by the figure “7113.19.10”;
  - (v) in item 53, by deleting the figure “3822.001” and replacing it by the figure “3822.00.10”;
  - (vi) in item 54, by deleting the figure “9027.801” and replacing it by the figure “9027.80.10”;
  - (vii) in item 55, by deleting the words “3701.10, 3702.10, 8419.20, 9006.301, 9019.105, 9019.20, 9022.12, 9022.13, 9022.14, 9022.21, 9022.30, 9022.901, 9022.902, 9022.909, 9029.801, 9402.101, 9405.103 and 9405.403” and replacing them by the words “3701.10.00, 3702.10.00, 8419.20.00, 9006.30.10, 9019.10.50, 9019.20.00, 9022.12.00, 9022.13.00, 9022.14.00, 9022.21.00, 9022.30.00, 9022.90.10, 9022.90.20, 9022.90.90, 9027.80.10, 9402.10.10, 9405.10.30 and 9405.40.30”;
  - (viii) in item 55A, by deleting the figures “8414.60”, “8414.80”, “8419.89” and “9011.80” and replacing them by the figures “8414.60.00”, “8414.80.00”, “8419.89.00” and “9011.80.00”, respectively;
  - (ix) in item 57, by deleting the figures “7104.20” and “7104.90” and replacing them by the figures “7104.20.00” and “7104.90.00”, respectively;
  - (x) in item 58, by deleting the words “8452.21, 8452.29, 8452.40 and 8452.90” and replacing them by the words “8452.21.00, 8452.29.00, 8452.30.00 and 8452.90.00”;

- (xi) in item 59, by deleting the figure “2513.20” and replacing it by the figure “2513.20.00”;
- (xii) in item 60, by deleting the figures “3403.11” and “3403.91” and replacing them by the figures “3403.11.11” and “3403.91.00”, respectively;
- (xiii) in item 63, by deleting the figures “8422.20” and “8422.40” and replacing them by the figures “8422.20.00” and “8422.40.00”, respectively;
- (xiv) in item 64, by deleting the figures “9110.11” and “9110.19” and replacing them by the figures “9110.11.00” and “9110.19.00”, respectively;
- (xv) in item 67, by deleting the figures “3926.201”, ”4015.901” and “6307.20” and replacing them by the figures “3926.20.10”, ”4015.90.10” and “6307.20.10”, respectively;
- (xvi) in item 68, by deleting the words “H.S. Code” and replacing them by the word “heading”;
- (xvii) in item 75, by deleting the figures “1404.901”, ”2703.001” and “6806.101” and replacing them by the figures “1404.90.10”, “2703.00.10” and “6806.10.10”, respectively;
- (xviii) in item 76, by deleting the figures “4008.11” and “4008.21” and replacing them by the figures “4008.11.00”, and “4008.21.00”, respectively;
- (xix) by adding the following new item –
  - 82. Sterile water used before, during and after operation of H.S. Code 2201.90.20.
- (r) in the Fifth Schedule –
  - (i) in item 2 –
    - (A) in paragraph (fc), by deleting the words “H.S. Code 2106.904” and replacing them by the words “H. S. Code 2106.90.40”;

- 
- (B) in paragraph (i), by deleting the figure “4905.911” and replacing it by the figure “4905.91.10”;
- (ii) in item 4(b), by inserting, after the word “visitor”, the words “or departing citizen of Mauritius”;
- (iii) in item 10, by deleting the figures “3204.11”, “3204.17”, “3204.19” and “3212.901” and replacing them by the figures “3204.11.00”, “3204.17.00”, “3204.19.00” and “3212.90.10”, respectively;
- (iv) in item 18, by deleting the figures “5601.211”, “5601.221” and “5601.291” and replacing them by the figures “5601.21.10”, “5601.22.10” and “5601.29.10”, respectively;
- (v) in item 20, by deleting the figure “5907.001” and replacing it by the figure “5907.00.10”;
- (vi) in item 21, by deleting the figure “6307.902” and replacing it by the figure “6307.90.20”;
- (vii) in item 25, by deleting the figures “2834.21”, “2835.24” and “2833.21” and replacing them by the figures “2834.21.00”, “2835.24.00” and “2833.21.00”, respectively;
- (viii) in item 31, by deleting the figure “2017” and replacing it by the figure “2018”;
- (ix) in item 33, by adding the words “, including patrol and monitoring equipment”;
- (x) by adding the following new item –
34. Sanitary towels (pads) and tampons.

- (s) in the Ninth Schedule –
- (i) in item 6, in Column 2, by deleting the words “Director of Civil Aviation” and replacing them by the words “Chairman, Managing Director, Manager, or the representative, of the airline company having an office in Mauritius”;
- (ii) in item 11, by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
- |     |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                      |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (b) | Any person engaged in the construction of a purpose-built building for the provision of tertiary education to be leased exclusively to a person approved by the Tertiary Education Commission established under the Tertiary Education Commission Act, as a person engaged in the provision of tertiary education. | Construction of a purpose-built building for the provision of tertiary education to be leased exclusively to a person approved by the Tertiary Education Commission. |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
- (iii) in item 13, in Column 1, by deleting the word “company” and replacing it by the words “person having obtained a letter of intent to be”;
- (iv) in item 14(2), in Column 1, by deleting the words “committee set up under section 50L(3) of the Income Tax Act” and replacing them by the words “National Empowerment Foundation”;

- 
- (v) by adding the following new items and their corresponding entries –
18. Any person, approved by the Minister, engaged in the implementation of a project, funded by a foreign State to the extent of at least 50 per cent of the estimated project value from –
- Procurement of goods, works, consultancy services or other related services in respect of the implementation of the project referred to in Column 1.
- (a) grant; or
- (b) concessionary financing, as the Minister may approve.
19. Any person operating a food processing plant and registered with the Board of Investment under section 12 of the Investment Promotion Act.
- Plant, machinery and equipment for exclusive use in food processing activities.
- (t) in the Tenth Schedule, in Part II, by adding the following new item –
- Wholesale dealer in liquor and alcoholic produce
- (u) in the Twelfth Schedule –
- (i) in Part I, by inserting, in the appropriate alphabetical order, the following new items –
- Fertigation pumps

Green houses  
Hydroponic filters  
Irrigation equipment  
Shade screens  
Sharlon shades  
Water tanks

- (ii) in Part II, by inserting, in the appropriate alphabetical order, the following new items –

Cooling fans  
Farrowing crates  
Gestation crates  
Heat lamps  
Hot blasts  
Incubators  
Nursery crates  
Pig drinkers  
Pig feeders

- (iii) in Part III, by inserting, in the appropriate alphabetical order, the following new items –

Cages  
Chicken crates  
Coops  
Feed grinders  
Ventilation fans  
Water tanks

- (iv) in Part VI, in the heading, by deleting the words “**AND MACHINERY**”;

- (v) by inserting, after Part VI, the following new Part –

**PART VIA – EQUIPMENT APPLICABLE TO  
A TEA CULTIVATOR**

Hand-held plucking shear

Hand-held pruning machine

Motorised tea harvester

**58. Validation of resolution**

The resolution adopted by the National Assembly on 8 June 2017 is validated.

**59. Repeal**

- (1) The Government Payable Orders Act is repealed.
- (2) The Tax Reserve Certificates Act is repealed.

**60. Transitional provisions**

- (1) (a) Notwithstanding section 59(1), any payable order –
    - (i) issued but which has not been presented for payment shall, on the commencement of this section, remain valid for a period of 12 months from the date of its issue; and
    - (ii) printed but not issued may, on the commencement of this section, be issued as a medium of payment for a period of 12 months and the payable order issued shall remain valid for a period of 12 months from the date of its issue.
  - (b) The Bills of Exchange Act shall apply to any payable order referred to in paragraph (a).
- (2) Notwithstanding section 59(2), any certificate issued but which has not been surrendered for payment shall, on the commencement of this section, remain valid for a period of 12 months from the date of its issue.

**61. Commencement**

(1) Sections 2, 9, 16 and 57(t) shall come into operation on 1 October 2017.

(2) Section 12(j) to (l) shall come into operation on 2 February 2018.

(3) Sections 13, 15(d)(i)(A) and (C)(I) and 57(q)(ii) and (xix) and (r)(viii) to (x) shall be deemed to have come into operation on 9 June 2017.

(3A) Sections 14, 23(a) to (z), (zb), (zd) and (ze), 26(w), (zk) and (zr), 28, 34(c), 36, 37 and 57(l) shall come into operation on a date to be fixed by Proclamation.

(4) Section 15(d)(i)(B) and (C)(II) shall come into operation on 15 August 2017.

(5) Section 15(d)(i)(D) shall come into operation on 1 August 2017.

(6) Section 22 shall be deemed to have come into operation on 4 May 2017.

(7) Sections 24, 26(zl), 38 and 39 shall be deemed to have come into operation on 1 January 2015.

(8) Section 26(a)(i), (d), (g), (i), (zd), (zg), (zp)(ii)(C) and (zq) shall come into operation in respect of income year commencing on 1 July 2017 and in respect of every subsequent income year.

(9) Sections 26(b), (f), (j), (k), (l), (p), (x), (zn)(i), (iii) and (vi), (zo) and (zp)(i), 43 and 52(a) shall be deemed to have come into operation on 1 July 2017.

(10) Section 26(n), (zb) and (zp)(ii)(A) and (B) shall come into operation in respect of the year of assessment commencing on 1 July 2017 and in respect of every subsequent year of assessment.

---

(11) Section 26(zc) shall come into operation on 1 January 2018.

(12) Sections 33, 34(a) and 55 shall come into operation on 3 January 2018.

(13) Section 42(a) shall be deemed to have come into operation on 29 November 2016.

(14) Section 46(c) and (e)(i)(A) shall be deemed to have come into operation on 31 December 2016.

(15) Section 52(c) shall come into operation in respect of the 18-month period commencing on 1 January 2016 and ending on 30 June 2017 and in respect of every subsequent financial year.

(16) Section 56 shall be deemed to have come into operation on 21 April 2017.

(17) Section 57(q)(i), (iv) to (xviii) and (r)(i), (iii) to (vii) shall be deemed to have come into operation on 1 January 2017.

(18) Section 57(s)(ii) and (iv) shall be deemed to have come into operation on 8 September 2016.

Passed by the National Assembly on the nineteenth day of July two thousand and seventeen.

**Bibi Safeena Lotun (Mrs)**  
*Clerk of the National Assembly*

---



---

**SECOND SCHEDULE**

[Section 15(d)(i)]

**PART A**

22.03, 2203.0011, 2203.0019, 2203.0091, 2203.0099, 22.04, 2204.101, 2204.109, 2204.211, 2204.212, 2204.219, 2204.291, 2204.292, 2204.293, 2204.299, 22.05, 2205.109, 2205.901, 2205.909, 22.06, 2206.001, 2206.002, 2206.003, 2206.0041, 2206.0042, 2206.0043, 2206.0049, 2206.0051, 2206.0059, 2206.0061, 2206.0062, 2206.0071, 2206.0072, 2206.0081, 2206.0082, 2206.0091, 2206.0099, 22.08, 2208.2011, 2208.2019, 2208.2021, 2208.2029, 2208.209, 2208.301, 2208.309, 2208.401, 2208.402, 2208.409, 2208.501, 2208.502, 2208.509, 2208.601, 2208.609, 2208.70, 2208.9011, 2208.9019, 2208.9021, 2208.9029, 2208.9031, 2208.9039, 2208.904, 2208.905, 2208.906, 2208.909, 24.02, 2402.101, 2402.109, 2402.20, 2402.901, 2402.909

**PART B**

22.03

Beer made from  
malt:--- Of an alcoholic  
strength not  
exceeding 9  
degrees:

2203.00.11

---- In can

L

Specific  
duty per  
litreRs 39.60  
per litre  
plus  
Rs 2 per  
can(a) At the  
time the  
entry for  
the goods is  
validated in  
accordance  
with the  
Customs Act  
in case of  
import(b) As  
specified in  
paragraph  
(6) in case  
of local  
manufacture

2203.00.19

---- Other

“

“

Rs 39.60  
per litre

“

--- Other:

	2203.00.91	---- In can	L	Specific duty per litre	Rs 55.10 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
22.04	2203.00.99	---- Other  Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.  - Sparkling wine:	“	“	Rs 55.10 per litre	“
	2204.10.10	--- Champagne	“	“	Rs 924.00 per litre	“
	2204.10.90	--- Other  - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:  -- In containers holding 2 L or less:	“	“	Rs 194.00 per litre	“
	2204.21.10	--- Fortified wine	“	“	Rs 230.40 per litre	“
	2204.21.20	--- In cans not exceeding 330 ml	“	“	Rs 39.60 per litre plus Rs 2 per can	“
	2204.21.90	--- Other	“	“	Rs 194.00 per litre	“

2204.22.00	-- In containers holding more than 2 L but not more than 10 L	L	Specific duty per litre	Rs 194.00 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	-- Other:				
2204.29.10	--- In bulk for bottling purposes	“	“	Rs 110.60 per litre	“
2204.29.20	--- Fortified wine	“	“	Rs 230.40 per litre	“
2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	“	“	Rs 138.30 per litre	“
2204.29.90	--- Other	“	“	Rs 194.00 per litre	“
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.  - In containers holding 2 L or less:				
2205.10.90	--- Other	“	“	Rs 194.00 per litre	“
	- Other:				
2205.90.10	--- In bulk for bottling purposes	“	“	Rs 110.60 per litre	“
2205.90.90	--- Other	“	“	Rs 194.00 per litre	“

22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				
2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 32.10 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2206.00.20	--- Fortified fruit wine	“	“	Rs 68.80 per litre	“
2206.00.30	--- Shandy	“	“	Rs 32.10 per litre	“
	--- Beer:				
2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	“	“	Rs 39.60 per litre plus Rs 2 per can	“
2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	“	“	Rs 39.60 per litre	“
2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	“	“	Rs 55.10 per litre plus Rs 2 per can	“
2206.00.49	---- Other	“	“	Rs 55.10 per litre	“

--- Cider, perry and mead:					
2206.00.51	---- In can	L	Specific duty per litre	Rs 43.70 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2206.00.59	---- Other	“	“	Rs 43.70 per litre	“
--- Made wine and fortified made wine:					
2206.00.61	---- Made wine	“	“	Rs 68.80 per litre	“
2206.00.62	---- Fortified made wine	“	“	Rs 107.00 per litre	“
--- Island wine and fortified Island wine:					
2206.00.71	---- Island wine	“	“	Rs 32.10 per litre	“
2206.00.72	---- Fortified Island wine	“	“	Rs 68.80 per litre	“
--- Admixed wine and fortified admixed wine:					
2206.00.81	---- Admixed wine	“	“	Rs 83.70 per litre	“
2206.00.82	---- Fortified admixed wine	“	“	Rs 125.60 per litre	“

	---	Other:					
	2206.00.91	----	In can	L	Specific duty per litre	Rs 138.30 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2206.00.99	----	Other	“	“	Rs 138.30 per litre	“
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc: --- Cognac:				
	2208.20.11	----	In bulk for bottling purposes	“	“	Rs 1,051.00 per litre absolute alcohol	“
	2208.20.19	----	Other	“	“	Rs 1,680.00 per litre absolute alcohol	“
		---	Brandy:				
	2208.20.21	----	In bulk for bottling purposes	“	“	Rs 1,051.00 per litre absolute alcohol	“

2208.20.29	---- Other	L	Specific duty per litre	Rs 1,680.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2208.20.90	--- Other  - Whiskies:	“	“	Rs 1,680.00 per litre absolute alcohol	“
2208.30.10	--- In bulk for bottling purposes	“	“	Rs 1,051.00 per litre absolute alcohol	“
2208.30.90	--- Other  - Rum and other spirits obtained by distilling fermented sugar-cane products:	“	“	Rs 1,680.00 per litre absolute alcohol	“
2208.40.10	--- Agricultural rum	“	“	Rs 544.00 per litre absolute alcohol	“
2208.40.20	--- Island recipe rum	“	“	Rs 544.00 per litre absolute alcohol	“
2208.40.90	--- Other	“	“	Rs 544.00 per litre absolute alcohol	“

- Gin and Geneva:					
2208.50.10	--- Distilled gin	L	Specific duty per litre	Rs 544.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2208.50.20	--- London gin	“	“	Rs 544.00 per litre absolute alcohol	“
2208.50.90	--- Other	“	“	Rs 1,680.00 per litre absolute alcohol	“
- Vodka:					
2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	“	“	Rs 1,680.00 per litre absolute alcohol	“
2208.60.90	--- Other	“	“	Rs 544.00 per litre absolute alcohol	“
2208.70.00	- Liqueurs and cordials	“	“	Rs 369.60 per litre absolute alcohol	“
- Other:					
--- Eau de vie:					

2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2208.90.19	---- Other	“	“	Rs 1,680.00 per litre absolute alcohol	“
	--- Spirit cooler:				
2208.90.21	---- In can	“	“	Rs 51.70 per litre plus Rs 2 per can	“
2208.90.29	---- Other	“	“	Rs 51.70 per litre	“
	--- Tequilla:				
2208.90.31	---- In bulk for bottling purposes	“	“	Rs 1,051.00 per litre absolute alcohol	“
2208.90.39	---- Other	“	“	Rs 1,680.00 per litre absolute alcohol	“
2208.90.40	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	“	“	Rs 544.00 per litre absolute alcohol	“

2208.90.50	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 544.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2208.90.60	--- Admixed spirits	“	“	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	“
2208.90.90	--- Other	“	“	Rs 1,680.00 per litre absolute alcohol	“
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.  - Cigars, cheroots, cigarillos containing tobacco:				
2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 10,313 per thousand	“
2402.10.90	--- Other	“	Specific duty per kg	Rs 17,662 per kg	“

2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 5,111 per thousand	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	- Other:				
2402.90.10	--- Cigarillos	“	“	Rs 10,313 per thousand	“
2402.90.90	--- Other	“	“	Rs 5,111 per thousand	“

## PART C

--- Shandy:

2206.00.31	---- In can	L	Specific duty per litre	Rs 32.10 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2203.00.39	---- Other	“	“	Rs 32.10 per litre	“

**THIRD SCHEDULE**

[Section 15(e)]

**FIFTH SCHEDULE**

[Section 52(3)]

**Refund of excise duty**

	<b>Rs</b>
Amount	250

**FOURTH SCHEDULE**

[Section 19(c)]

**THIRD SCHEDULE**

[Section 75(1A)]

<b>Entity</b>	<b>Acts under which established/set up</b>
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Beach Authority	Beach Authority Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Irrigation Authority	Irrigation Authority Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Cane Industry Authority	Mauritius Cane Industry Authority Act
Mauritius Meat Authority	Meat Act
Mauritius Ports Authority	Ports Act
National Transport Corporation	National Transport Corporation Act
Road Development Authority	Road Development Authority Act
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
State Trading Corporation	State Trading Corporation Act
Sugar Insurance Fund	Sugar Insurance Fund Act
Waste Water Management Authority	Waste Water Management Authority Act

**FIFTH SCHEDULE**

[Section 22]

**Zone 17**, a portion of land situated in the district of Grand Port, place called Plaine Magnien, of an extent of five hundred and ninety-three point forty-nine square metres (593.49m<sup>2</sup>) belonging to Plaisance Air Transport Services Ltd according to a deed registered and transcribed in Volume 1708 No. 86 and bounded as follows –

Towards the North, by the surplus of the land belonging to Plaisance Air Transport Services Ltd on ten metres forty-nine centimetres (10.49), between coordinates 1014771.22mE, 974260.55mN (point no.4) and 1014781.57mE, 974258.84mN (point no. 3).

Towards the East, by the surplus of the land belonging to Plaisance Air Transport Services Ltd, on fifty-five metres forty-two centimetres (55.42m), between coordinates 1014781.57mE, 974204.10mN (point no.3) and 1014772.96mE, 974204.10mN (point no. 2).

Towards the South, by the surplus of the land belonging to Plaisance Air Transport Services Ltd, on ten metres ninety-one centimetres (10.91m), between coordinates 104772.96mE, 974204.10mN (point no.2) and 1014762.18mE, 974205.79mN (point no.1).

Towards the West, by the surplus of the land belonging to Plaisance Air Transport Services Ltd (on which stands a concrete building PATS Export Warehouse) on fifty-five metres fifty-one centimetres (55.51m), between coordinates 1014762.18mE, 974205.79mN (point no. 1) and 1014771.22mE, 974260.55mN (point no. 4).

**SIXTH SCHEDULE**

[Section 26(z0)]

**FIRST SCHEDULE**

[Sections 4 and 44B]

**PART I**

Rate of income tax	15 per cent
--------------------	-------------

**PART II**

Rate of income tax	3 per cent
--------------------	------------

**SEVENTH SCHEDULE**

[Section 26(zq)]

**THIRD SCHEDULE**

[Section 27(2)]

**PART I – INCOME EXEMPTION THRESHOLD**

<b>Individual</b>	<b>(Rs)</b>
Category A	300,000
Category B	410,000
Category C	475,000
Category D	520,000
Category E	550,000
Category F	350,000
Category G	460,000

**1. In this Schedule –**

- (a) Category A refers to an individual who, in an income year, does not have any dependent;
- (b) Category B refers to an individual who, in an income year, has one dependent only;
- (c) Category C refers to an individual who, in an income year, has 2 dependents only;
- (d) Category D refers to an individual who, in an income year, has 3 dependents only;
- (e) Category E refers to an individual who, in an income year, has 4 or more dependents;
- (f) Category F refers to –
  - (i) a retired person who, in an income year, has no dependent and has gross income, other than specified income; or
  - (ii) a disabled person who, in an income year, has no dependent;

- 
- (g) Category G refers to –
- (i) a retired person who, in an income year, has one dependent and has gross income, other than specified income; or
  - (ii) a disabled person who, in an income year, has one dependent;
- (h) “retired person” means a person who attains the age of 60 at any time prior to the first day of July of an income year in respect of which a claim for income exemption threshold in respect of Category F or Category G, as the case may be, is made;
- (i) “specified income” means the gross income derived from emoluments, specified in section 10(1)(a)(i), or from any business.

2. Where the dependent under Category B, C, D, E or G is a child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution, the person shall, in addition to the income exemption threshold he is entitled to, be eligible for an additional exemption of 135,000 rupees in respect of each dependent pursuing his undergraduate course –

- (a) in Mauritius at an institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or
- (b) outside Mauritius at a recognised institution.

3. No exemption under paragraph 2 shall be allowed –

- (a) where the annual tuition fees, excluding administration and student union fees, are less than 34,800 rupees for a child following an undergraduate course in Mauritius;
- (b) where the income referred to in section 27A(5) of the person, or the spouse of the person, as the case may be, exceeds 4 million rupees in an income year; or
- (c) in respect of the same dependent for more than 6 consecutive years.

**PART II – RELIEF FOR MEDICAL OR  
HEALTH INSURANCE PREMIUM**

<b>Column 1</b>	<b>Column 2</b>	
<b>Category claimed as Income Exemption Threshold</b>	<b>Premium allowable (Rs)</b>	
Category A (no dependent)	15,000	
Category B (one dependent)	15,000	for self
	+ 15,000	for dependent
Category C (2 dependents)	15,000	for self
	+ 15,000	for first dependent
	+ 10,000	for second dependent
Category D (3 dependents)	15,000	for self
	+ 15,000	for first dependent
	+ 10,000	for second dependent
	+ 10,000	for third dependent
Category F (retired or disabled person with no dependent)	15,000	
Category G (retired or disabled person having one dependent)	15,000	for self
	+ 15,000	for dependent

---

**EIGHTH SCHEDULE**

[Section 26(zr)]

**ELEVENTH SCHEDULE**

[Section 150A]

<b>An individual deriving the following earnings in a month</b>	<b>Allowance (Rs)</b>
Less or equal to Rs 5,000	1,000
Above Rs 5,000 but less or equal to Rs 7,000	800
Above Rs 7,000 but less or equal to Rs 9,000	500
Above Rs 9,000 but less or equal to Rs 9,750	250
Above Rs 9,750 but less or equal to Rs 9,900	100

---



<b>Cash</b>		
Cash in hand/safe deposits/lockers		
<input type="text"/>		.....
<b>Investment (of more than Rs 200,000)</b>		
Amount invested in shares/securities/units, etc.		
Investment in listed company		.....
<input type="text" value="Name of company"/>	<input type="text" value="Number of shares"/>	.....
<input type="text"/>	<input type="text"/>	.....
Investment in unlisted company		
<input type="text" value="Name of company"/>	<input type="text" value="Number of shares"/>	.....
<input type="text"/>	<input type="text"/>	.....
Share in <i>société</i> /partnership/joint venture/succession		
<input type="text" value="Name of société/partnership/joint venture/succession"/>		.....
<input type="text"/>		.....
Investment in Government securities		
<input type="text"/>		.....
Debts/loans/advances/receivables		
<input type="text"/>		.....
Any other investment		
<input type="text" value="Description"/>		.....
<input type="text"/>		.....
<b>Motor vehicles</b>		
<input type="text" value="Registration number"/>	<input type="text" value="Make"/>	.....
<input type="text"/>	<input type="text"/>	.....
<b>Household furniture and electrical household appliances</b>		.....

<b>Other possessions</b>			
Boats, including pleasure crafts			
<table border="1" style="width: 100%;"> <tr> <td>Details</td> </tr> <tr> <td> </td> </tr> </table>	Details		.....
Details			
Jewellery, antiques and precious stones	.....		
Other assets exceeding Rs 200,000 in the aggregate not included above	.....		
<b>Total non-business assets</b>	.....		
<b>Business assets</b>			
Total business assets, including plants and machinery, stock, debtors and other assets used by a sole proprietor in his business	.....		
<b>Total assets</b>	.....		

2. My liabilities and the liabilities of my spouse and dependent children as at ..... are as follows –  
 (date)

<b>Liabilities</b>	
Non-business liabilities (loan, mortgage, borrowings, etc.)	.....
<b>Total non-business liabilities</b>	.....
Business liabilities	.....
<b>Total business liabilities (liabilities contracted by a sole proprietor for the purpose of his business)</b>	.....
<b>Total liabilities</b>	.....
<b>Net Assets</b>	.....

3. I, my spouse and dependent children, have during the year ended ...../during period ..... to .....\* made the  
 (year) (date) (date)  
 following outgoings –

Amount settled in trusts	.....
Contributions to personal pension funds	.....
Premiums in respect of life insurance policies	.....

..... Signature	Date	Month	Year
	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Note

*\* Applicable where the person does not submit a Statement of Assets and Liabilities at the end of each year.*

**TENTH SCHEDULE**

[Section 30(d)]

**NINTH SCHEDULE**

[Eighth Schedule]

**High technology manufacturing activities**

Electronic appliances, devices and instruments

High-precision components

Medical devices

Nanotechnology derived products

Optical devices and equipment

Original Equipment Manufacturing (automotive, aerospace etc.)

Pharmaceutical products

Technical textiles

---

**ELEVENTH SCHEDULE**

[Section 43(d)]

**SCHEDULE**

[Section 7(3)]

**Fiscal year**Fiscal year ending 30 June 2021

---