

# THE FINANCE (MISCELLANEOUS PROVISIONS) ACT

Act 18/2016

Government Gazette of Mauritius No. 79 of 7 September 2016

Proclaimed by [\[Proclamation No. 48 of 2016\]](#) -

sections 3(f) to (h) and 29(e) w.e.f. 20 October 2016;

section 52(a) and (b)(i) to (iii) w.e.f 1 November 2016;

and

section 58(a) w.e.f. 2 February 2017

*I assent*

7 September 2016

**PARAMASIVUM PILLAY VYAPOORY**

*Acting President of the Republic*

## ARRANGEMENT OF SECTIONS

### *Section*

1. Short title
2. Bank of Mauritius Act amended
3. Banking Act amended
4. Building Control Act amended
5. Business Registration Act amended
6. Central Electricity Board Act amended
7. Civil Aviation Act amended
8. Code Civil Mauricien amended
9. Companies Act amended
10. Co-operatives Act amended
11. Customs Act amended
12. Customs Tariff Act amended

13. Dr A. Ferriere Underpass, Port Louis (Authorised Construction) Act 1996 amended
14. Education Act amended
15. Electricity Act amended
16. Environment and Land Use Appeal Tribunal Act amended
17. Environment Protection Act amended
18. Excise Act amended
19. Finance and Audit Act amended
20. Finance (Miscellaneous Provisions) Act 2013 amended
21. Finance (Miscellaneous Provisions) Act 2015 amended
22. Financial Intelligence and Anti-Money Laundering Act amended
23. Financial Reporting Act amended
24. Financial Services Act amended
25. Gambling Regulatory Authority Act amended
26. Hire Purchase and Credit Sale Act amended
27. Income Tax Act amended
28. Insurance Act amended
29. Investment Promotion Act amended
30. Land (Duties and Taxes) Act amended
31. Law Practitioners Act amended
32. Local Government Act amended
33. Mauritius Cane Industry Authority Act amended
34. Mauritius Revenue Authority Act amended
35. Medical Council Act amended
36. Morcellement Act amended
37. National Pensions Act amended
38. National Savings Fund Act amended
39. Non-Citizens (Property Restriction) Act amended
40. Public Debt Management Act amended
41. Public-Private Partnership Act amended
42. Public Procurement Act amended
43. Registration Duty Act amended
44. Representation of the People Act amended
45. Securities Act amended
46. Shooting and Fishing Leases Act amended

47. Sir William Newton Underpass, Port Louis (Authorised Construction) Act amended
48. Small and Medium Enterprises Development Authority Act amended
49. Social Aid Act amended
50. State Trading Corporation Act amended
51. Statutory Bodies (Accounts and Audit) Act amended
52. Sugar Industry Efficiency Act amended
53. Sugar Industry Pension Fund Act amended
54. Sugar Insurance Fund Act amended
55. Tourism Authority Act amended
56. Tourism Employees Welfare Fund Act amended
57. Transcription and Mortgage Act amended
58. Value Added Tax Act amended
59. Validation of resolutions
60. Repeal
61. Commencement

FIRST SCHEDULE

SECOND SCHEDULE

THIRD SCHEDULE

FOURTH SCHEDULE

FIFTH SCHEDULE

SIXTH SCHEDULE

---

**An Act**

**To provide for the implementation of measures announced in the Budget Speech 2016 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 2016.

**2. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

- (a) in section 5, in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –

(b) regulate and supervise –

(i) financial institutions carrying on activities in, or from within, Mauritius;

(ii) ultimate and intermediate financial holding companies, incorporated in Mauritius, which have, within the group, at least one subsidiary or joint venture, or such other ownership structure as the Bank may determine, which is a bank or non-bank deposit taking institution licensed by the Bank;

(b) in section 6, in subsection (1)(o), by deleting the words “security as the Board may determine” and replacing them by the words “securities as Government or the Bank may issue”;

(c) in section 9, by inserting, after subsection (3), the following new subsection –

(3A) Notwithstanding subsection (1)(b), the Bank may lease its premises to such public bodies and for such purposes as the Board may determine.

(d) in section 27, by repealing subsection (2) and replacing it by the following subsection –

(2) The powers under subsection (1) may be exercised by the Secretary to the Bank and such other officer of the Bank as the Board may appoint for that purpose.

(e) in section 36, in subsection (1)(a) and (b), by deleting the words “may be determined by the Bank, after consultation with the Minister” and replacing them by the words “the Bank may, with the concurrence of the Minister, determine”;

(f) in section 43A –

(i) by repealing subsection (1) and replacing it by the following subsection –

(1) Except for educational or informational purposes, no person shall, in any size, scale or colour, use any photograph of, or any drawing or design resembling, any Mauritius currency note, bank note or coin issued under section 35 in any form or for any purpose whatsoever, without the written permission of the Bank.

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

(1A) Any permission under subsection (1) shall be granted against payment of such non-refundable processing fee as the Bank may, with the approval of the Minister, prescribe.

(g) by inserting, after section 50, the following new section –

**50A. Power to make rules**

(1) The Bank may make such rules as it may determine for the purpose of the banking laws.

(2) Any rules made by the Bank under subsection (1) shall not require the prior approval of the Minister and shall be published in the Gazette.

(h) by inserting, after section 51A, the following new section –

**51B. Collection of statistics**

(1) With a view to carrying out its objects pursuant to section 4(2) and discharging its functions pursuant to section 5, the Bank shall, without prejudice to sections 51 and 51A, request the competent authorities, or any other entity, in Mauritius to furnish to the Bank the necessary statistical information.

(2) Where the information requested under subsection (1) is not furnished to the Bank in a timely manner, the Bank shall, in consultation with the competent authorities, collect the required information from the relevant entities.

(3) For the purpose of section 5(1)(d), the Bank, the Financial Services Commission and Statistics Mauritius shall coordinate and collaborate with a view to harmonising the rules and practices governing the collection, compilation and dissemination of statistics.

(i) in section 52, in subsection (1) –

(i) by inserting, after the words “system in”, the words “, and maintaining the stability and soundness of the financial system of,”;

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

(e) assisting the Bank in the discharge of its functions under section 5(1).

(j) in section 55A, in subsection (1), by inserting, after paragraph (a), the following new paragraph –

(aa) the Minister to whom responsibility for the subject of financial services is assigned;

**3. Banking Act amended**

The Banking Act is amended –

(a) in section 2 –

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

“affiliate”, in relation to a financial institution, includes an entity which –

(a) is a holding company, subsidiary company or company which is under common control of the financial institution;

(b) is a joint venture of the financial institution;

(c) is a subsidiary company or joint venture of the holding company of the financial institution;

(d) controls the composition of the board of directors or other body governing the financial institution;

(e) exercises, in the opinion of the central bank, significant influence on the financial institution in taking financial or policy decisions; or

(f) is able to obtain economic benefits from the activities of the financial institution;

(ii) by deleting the definition of “bank” and replacing it by the following definition –

“bank” means a company incorporated under the Companies Act, or a branch of a company incorporated abroad, which is licensed under section 7(5) of the Act to carry on any of the following –

(a) banking business;

(b) Islamic banking business;

(c) private banking business;

(iii) by deleting the definition of “banking licence” and replacing it by the following definition –

“banking licence” means a banking licence, an Islamic banking licence or a private banking licence granted under section 7;

(iv) by inserting, in the appropriate alphabetical order, the following new definition –

“private banking business” means the business of offering banking and financial services and products to high-net-worth customers, including but not limited to an all-inclusive money-management relationship;

(v) in the definition of “significant interest”, by inserting, after the words “owning, directly or indirectly”, the words “or otherwise having a beneficial interest amounting to”;

(b) in section 3, by adding the following new subsections –

(7) Any ultimate and intermediate financial holding company, incorporated in Mauritius, which has, within the group, at least one subsidiary or joint venture or such other ownership structure, as the central bank may determine, which is a bank or a non-bank deposit taking institution shall comply with such prudential requirements as the central bank may, by guidelines, instructions or directives, specify.

(8) In the event of any conflict or inconsistency between any provision of Part XI and any other enactment, other than sections 110A and 110B of the Insurance Act, the provisions of Part XI shall prevail.

(c) in section 5 –

(i) by repealing subsection (1) and replacing it by the following subsection –

(1) No person shall engage in banking business, Islamic banking business or private banking business in Mauritius without a banking licence issued by the central bank.

(ii) in subsection (4), by repealing paragraph (b) and replacing it by the following paragraph –

(b) in the case of a foreign bank wishing to establish a branch, subsidiary or joint venture in Mauritius, by a written confirmation from the banking supervisory authority in the applicant’s country of incorporation that the supervisory authority has no objection to the applicant’s proposal to carry on banking business in Mauritius;

(d) in section 7 –

(i) in subsection (2), by adding the following new paragraph, the word “and” at the end of paragraph (c) being deleted and the full stop at the end of paragraph (d) being deleted and replaced by the words “; and” –

(e) where the applicant forms part of a group predominantly engaged in banking activities, that the corporate structure of the group or its geographical location or the banking law in the home country of the group does not hinder effective consolidated supervision.

(ii) in subsection (7), by deleting the words “No bank” and replacing them by the words “Subject to section 50(1), no bank”;

(iii) by inserting, after subsection (7C), the following new subsection –

(7D) A bank which has been granted a banking licence to carry on exclusively private banking business by the central bank may be exempted from such provisions of the Act as the central bank may determine and be subject to such terms and conditions and guidelines as the central bank may determine.

(e) in section 9, in subsection (1), by deleting the words “other place of business” and replacing them by the words “branch or office”;

(f) by repealing section 14E;

(g) in section 15, by deleting the words “, 14D or 14E” and replacing them by the words “or 14D”;

(h) in section 16, by deleting the words “, 14D or 14E” and replacing them by the words “or 14D”;

(i) in section 32A –

(i) in subsection (5A), by deleting the word “transferee” and replacing it by the word “transferor”;

(ii) in subsection (14), in the definition of “transferee bank”, by deleting the words “or the financial institution” and replacing them by the words “, the financial institution or specialised financial institution”;

(j) in section 34, in subsection (7), by inserting, after the word “branch”, the words “, subsidiary or joint venture”;

(k) in section 35, in subsection (2), by deleting the word “laws” and replacing it by the words “laws and for carrying out effective consolidated supervision”;

(l) in section 36, in subsection (1), by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –

(ba) to undergo an independent valuation of the assets which it holds as collateral, by a person or organisation nominated or approved by the central bank; and

(m) in section 39 –

(i) in subsection (4), by deleting the words “partner in a”;

(ii) in subsection (5) –

(A) by deleting the words “a partner in”;

(B) by deleting the words “that partner” and replacing them by the words “that firm”;

(n) in section 50, in subsection (1), by inserting, after the word “shall”, the words “, notwithstanding section 7(7),”;

(o) in section 64, by inserting, after subsection (7), the following new subsection–

(7A) (a) Nothing in this section shall preclude a financial institution from disclosing to the head office or the holding company of the financial institution, whether in or outside Mauritius, or any other person, designated by the head office or holding company to perform such functions, any information relating to the affairs of the financial institution or its customers for the purpose of conducting centralised functions of audit, risk management, compliance, finance, information technology or such other centralised function as the central bank may approve.

(b) Any person who has access to any information disclosed by the financial institution under paragraph (a) shall comply with the duty of confidentiality imposed under this section.

(p) in section 78, in subsection (1) –

- (i) in paragraph (b), by deleting the words “continue or”;
- (ii) in paragraph (f), by adding the word “and”;
- (iii) by repealing paragraph (g);

(q) in section 79, in subsection (3), by deleting the words “such period as the central bank may determine” and replacing them by the words “not more than 2 years”;

(r) by inserting, after section 79, the following new section –

#### **79A. Licensing of temporary financial institution**

(1) An application for a licence to operate as a temporary financial institution shall be made in such form and medium as the central bank may determine.

(2) An application made under subsection (1) shall be accompanied by such information as the central bank may determine.

(3) The central bank may, following the determination of an application under subsection (1), grant or refuse the application.

(4) The central bank shall give notice of its determination to the applicant within 15 working days of the receipt of a complete application under subsection (1) or the supply of any supplementary information called for by the central bank.

(5) Where the central bank grants a licence under this section, it shall notify the applicant in writing within 7 days of its decision, and shall issue a licence to the temporary financial institution.

(6) The licence under subsection (5) shall –

- (a) specify the name of the licensee; and
- (b) be subject to such terms and conditions as the central bank may impose.

(7) The temporary financial institution shall comply with such prudential requirements as the central bank may specify.

(8) The central bank may, by guidelines, instructions or directives, require the temporary financial institution to comply with such provision of this Act as it considers appropriate so as to ensure effective supervision of the temporary financial institution.

(9) The central bank may cause an inspection of the operations and affairs of a temporary financial institution to be made by its officers or such other duly qualified person as it may appoint so as to assess whether the temporary financial institution complies with the banking laws and any guidelines, instructions or directives issued by the central bank.

(10) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

- (s) in section 97, in subsection (1), by inserting, after the words “Islamic banking business”, the words “, private banking business”;
- (t) in section 100, by inserting, after subsection (2A), the following new subsections –

(2B) The central bank may issue such guidelines, instructions or directives as it may determine to ultimate and intermediate financial holding companies incorporated in Mauritius which have, within the group, at least one subsidiary or joint venture or such other ownership structure as the central bank may determine, which is a bank or a non-bank deposit-taking institution.

(2C) The central bank may, by guidelines, instructions or directives issued under subsection (2B), require the ultimate and intermediate financial holding companies incorporated in Mauritius which have, within the group, at least one subsidiary or joint venture or such other ownership structure as the central bank may determine, which is a bank or a non-bank deposit-taking institution, to comply with such specific provision of this Act as it considers appropriate so as to ensure effective supervision of the institution.

#### **4. Building Control Act**

The Building Control Act is amended –

- (a) in section 2, in the definition of “principal agent”, by inserting, after the word “engineer”, the words “, or the firm of architects or engineers, registered under the Construction and Industry Development Board Act”;
- (b) in section 15, in subsection (2)(a), by adding the following new subparagraph, the word “and” being deleted at the end of subparagraph (i) and the word “and” being added at the end of subparagraph (ii) –
  - (iii) forwarded by the architect or engineer, as the case may be, by such electronic or other technological means as the relevant local authority may direct;
- (c) in section 19, in subsection (3), by deleting the figure “10” and replacing it by the figure “5”;
- (d) in section 20, in subsection (3), by inserting, after paragraph (a), the following new paragraph –
  - (aa) conduct risk-based inspections of the building at such intervals as he or it may determine;

#### **5. Business Registration Act amended**

The Business Registration Act is amended –

- (a) in section 8 –
  - (i) in subsection (2), by deleting the words “such business registration card as may be approved” and replacing them by the words “a business registration card electronically or in such other form as the Registrar may determine”;
  - (ii) by inserting, after subsection (2), the following new subsection –

(2A) A business registration card issued under this section shall, in the absence of proof to the contrary, be conclusive evidence that the business is registered under this Act.
- (b) in section 9, by inserting, after subsection (2), the following new subsection –

(2A) The Registrar shall, in respect of a company or commercial partnership referred to in subsection (2), issue a business registration card electronically or in such other form as the Registrar may determine.
- (c) in section 9B –

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

(1A) Notwithstanding any other enactment, public sector agencies shall, upon mutual agreement, share and use information relating to business among themselves for the purpose of discharging their functions.

(ii) in subsection (2), by deleting the words “subsection (1)” and replacing them by the words “subsection (1) or (1A);”

(d) in section 14, by repealing subsection (5) and replacing it by the following subsection –

(5) For the purpose of this section, any public sector agency or other person shall have online access to information relating to the registration of a person registered under this Act to ascertain the particulars of registration of that person.

## **6. Central Electricity Board Act amended**

The Central Electricity Board is Act amended –

(a) in section 10, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) The Board may, with the approval of the Minister, set up such companies under the Companies Act for –

- (a) the implementation of projects relating to the production of electricity from renewable energy sources;
- (b) the use of its network for the development of projects of national interest; or
- (c) the implementation of such other projects as the Board may determine.

(3) A company set up under subsection (2) shall be an exempt organization within the meaning of the Public Procurement Act.

(b) by inserting, after section 13, the following new section –

### **13A. Interest in corporate body**

The Board may, for the purpose of its activities, directly or through any company set up under section 10(2) –

- (a) acquire or hold any interest in any corporate body;

- (b) enter into agreements with any corporate body, and take over the property, rights, privileges and liabilities of any such body.

## **7. Civil Aviation Act amended**

The Civil Aviation Act is amended, in section 8B –

- (a) by repealing subsection (4) and replacing it by the following subsection –
  - (4) The amount collected under this section shall be paid into the Consolidated Fund.
- (b) by adding the following new subsection –
  - (5) Any amount in the deposit account with the Accountant-General not transferred to the International Drug Purchase Facility (IDPF) – UNITAID Trust Fund shall, on the commencement of subsection (4), be paid into the Consolidated Fund.

## **8. Code Civil Mauricien amended**

The Code Civil Mauricien is amended, in article 2202-6, by deleting the word “Lorsque” and replacing it by the words “Sous réserve de l’article 1154, lorsque”.

## **9. Companies Act amended**

The Companies Act is amended –

- (a) in section 2, in subsection (1), by inserting, in the appropriate alphabetical order, the following new definition –

“Companies Special Deposit Account” means the account referred to in section 315(3A);
- (b) in section 12, in subsection (3), by deleting the figure “7” and replacing it by the words “5 working”;
- (c) in section 14, by adding the following new subsection –
  - (10) Subject to this Act, the Registrar may, on written request, provide such data and information from records stored in the CBRIS or any other electronic system, on payment of the prescribed fee.
- (d) in section 24, by repealing paragraph (c) and replacing it by the following paragraph –
  - (c) issue, electronically or otherwise, a certificate of incorporation in such form as the Registrar may determine.

- (e) in section 35, in subsection (2), by deleting the words "Minister's written consent" and replacing them by the words "Registrar's written consent and in accordance with Practice Directions which may be issued under section 12(8);"
- (f) in section 289, subsection (1)(e) and (f)(i), by deleting the word "liquidator" and replacing it by the word "administrator";
- (g) in section 290, in subsection (2), by adding the following new paragraph –
  - (c) The administrator referred to in paragraph (a) need not be a registered Insolvency Practitioner under the Insolvency Act, but shall be a natural person.
- (h) in section 312, by inserting, after subsection (1C), the following new subsection –
  - (1D) (a) Where an objection delivered before 1 July 2009 has not been withdrawn, the objection shall not be entertained and shall be deemed to have lapsed unless proof of the grounds of objection is filed with the Registrar within a period of 6 weeks from the commencement of this subsection.
  - (b) Where the proof referred to in paragraph (a) is not submitted within the period referred to in that paragraph, the Registrar shall remove the company from the register.
- (i) in section 315 –
  - (i) in subsection (2), by deleting the words "Consolidated Fund" and replacing them by the words "Registrar or the Curator of Vacant Estates, as the case may be, in the manner specified in this section,";
  - (ii) by inserting, after subsection (2), the following new subsections –
    - (2A) A request for the vesting of property in the Registrar or the Curator of Vacant Estates, as the case may be, shall be made by way of application to the Court for an order for the vesting of money in the Registrar or for the vesting of any property, other than money, in the Curator of Vacant Estates and may be presented by –
      - (a) a contributory or any person who is the heir of a deceased contributory or the trustee in bankruptcy of the estate of a contributory;
      - (b) a creditor, including a contingent or prospective creditor, of the company;
      - (c) a liquidator; or
      - (d) any institution.

(2B) Where an application is made under subsection (2A), the Court may grant or refuse the application.

(2C) The applicant shall, as soon as practicable, file with the Registrar or the Curator of Vacant Estates, as the case may be, a copy of the order of the Court for the vesting of money in the Registrar or the vesting of any property, other than money, in the Curator of Vacant Estates.

(iii) in subsection (3), by repealing paragraph (b) and replacing it by the following paragraph –

(b) give public notice,

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

(3A) The money vested in the Registrar pursuant to an order of the Court under this section shall be paid into the Companies Special Deposit Account which shall be kept and maintained by the Registrar.

(v) in subsection (4), by deleting the words “Consolidated Fund” and replacing them by the words “Registrar or the Curator of Vacant Estates, as the case may be,”;

(vi) in subsection (6), by deleting the words “out of the Consolidated Fund without further appropriation” and replacing them by the words “in such manner as the Court may direct”;

(j) in section 316 –

(i) in subsection (1), by deleting the words “Consolidated Fund under” and replacing them by the words “manner specified in”;

(ii) in subsection (3), by deleting the words “Consolidated Fund under” and replacing them by the words “manner specified in”;

(iii) in subsection (5), by repealing paragraph (a) and replacing it by the following paragraph –

(a) the property is disclaimed within 12 months of the date on which the vesting of the property first comes to the notice of the Curator of Vacant Estates; or

(iv) in subsection (6), by deleting the words “in the Consolidated Fund”;

(k) in section 318, in subsection (2)(b), by deleting the words “in the Consolidated Fund”;

(l) in section 322 –

- (i) in subsections (1) to (3), by deleting the words “in the Consolidated Fund”;
- (ii) in subsection (4) –
  - (A) by deleting the words “in the Consolidated Fund”;
  - (B) in paragraph (b), by deleting the words “from out of the Consolidated Fund” and replacing them by the words “, as directed by the Court,”;
- (iii) in subsection (6), by deleting the words “out of the Consolidated Fund without further appropriation than this section” and replacing them by the words “as directed by the Court”.

## 10. Co-operatives Act amended

The Co-operatives Act is amended, by inserting, after section 59, the following new section –

### **59A. Provisions relating to anti-money laundering and combating financing of terrorism**

- (1) Every internal controller or auditor of a credit union shall –
  - (a) as soon as practicable but not later than 15 working days from the day on which he becomes aware of a transaction which he has reason to believe may be a suspicious transaction, make a report to the FIU of such transaction; and
  - (b) provide to the FIU and to the Registrar such information as they may require regarding the transaction.
- (2) The Registrar shall ensure that –
  - (a) every internal controller and auditor complies with subsection (1); and
  - (b) every credit union complies with the relevant guidelines issued by the FIU.
- (3) The Bank of Mauritius may provide the Registrar such technical support and assistance, as he may require, in the licensing, regulating and supervision of credit unions.
- (4) In this section –
 

“FIU” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

“suspicious transaction” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act.

**Repealed by [\[Act No. 22 of 2016\]](#)**

**11. Customs Act amended**

The Customs Act is amended –

- (a) in section 2 –
  - (i) in the definition of “eligible vessel”, by adding the following new paragraph, the word “or” at the end of paragraph (c) being deleted and the word “or” at the end of paragraph (d) being added –

(e) vessel involved in the supply of bunker fuel;

- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“public notice” means a notice published in the Gazette, in a newspaper, in electronic form or through any other technological means or in such other manner as the Director-General may determine;

“VAT” means VAT referred to in section 9(5) of the Value Added Tax Act;

- (b) in section 9A, in subsections (1) and (2), by deleting the figure “21” and replacing it by the figure “14”;

- (c) by inserting, after section 14, the following new sections –

**14A. Penalty for late payment of unpaid duty, excise duty and taxes**

(1) A person who fails to pay duty, excise duty and taxes under this Act shall, in addition to the unpaid duty, excise duty and taxes, pay to the Director-General a late payment penalty.

(2) The late payment penalty under subsection (1) shall be 5 per cent of the unpaid duty, excise duty and taxes.

**14B. Interest on late payment of unpaid duty, excise duty and taxes**

(1) A person who fails to pay duty, excise duty and taxes due shall, in addition to the unpaid duty, excise duty and taxes, pay to the Director-General, interest for the period during which the unpaid duty, excise duty and taxes remain unpaid.

(2) The interest under subsection (1) shall be charged at the rate of 0.5 per cent of the unpaid duty, excise duty and taxes for each or part of each month for which the duty, excise duty and taxes remain unpaid.

- (d) in section 16, in subsection (1), by inserting, after the words “airway bills”, the words “, seaway bills”;
- (e) by inserting, after section 16B, the following new section –

### **16C. Agency Cooperation**

(1) Notwithstanding any other enactment, the Director-General may, through an electronic system or in such other appropriate manner, share with another public sector agency or parastatal body, such information as may be mutually agreed upon and which the public sector agency or parastatal body may require for the discharge of its functions in respect of –

- (a) goods, persons or crafts;
- (b) import or export transactions;
- (c) importers or exporters; or
- (d) data or information which is required for border protection purpose.

(2) No public sector agency or parastatal body shall disclose any information obtained pursuant to subsection (1) to a third party.

- (3) In this section –

“border protection purpose” means any lawful purpose relating to, or connected with, the performance of –

- (a) a Government-related border management function;
- (b) a Customs-related border management function.

- (f) in section 17, in subsection (1)(a), by deleting the figure “5” and replacing it by the figure “3”;
- (g) by inserting, after section 22, the following new section –

### **22A. Accounting of goods to be warehoused in a duty-free shop or shop under Deferred Duty and Tax Scheme**

Sections 71 and 71A shall apply to goods warehoused in a duty-free shop or a shop under the Deferred Duty and Tax Scheme with such modifications, adaptations and exceptions as may be necessary.

- (h) in section 49 –
- (i) in subsection (1) –

- (A) by deleting the words “a full and complete” and replacing them by the word “an”;
- (B) in paragraph (a) –
  - (I) by repealing subparagraph (i) and replacing it by the following subparagraph –
    - (i) arriving from Reunion Island or the Republic of Madagascar, not later than 5 hours before arrival; or
  - (II) in subparagraph (ii), by deleting the words “before arrival” and replacing them by the words “after loading in the last port of departure”;
- (ii) by inserting, after subsection (1), the following new subsection, the existing subsection (1A) being renumbered (1B) –
  - (1A) The master, owner or duly authorised agent of every aircraft or ship arriving from airports or ports beyond the seas shall submit to the Director-General a full and complete inward manifest under this section within the time specified in subsection (1)(a) and (b).
- (i) in section 61 –
  - (i) by inserting, after subsection (2), the following new subsection –
    - (2A) For the purpose of subsection (1), bidding documents for goods to be sold by public tender shall be submitted electronically through the Customs e-auction system, or in exceptional or unforeseen circumstances, in such other manner as the Director-General may determine.
  - (ii) in subsection (6), in paragraph (a), by inserting, after the word “Assembly”, the words “, a foreign government”;
  - (iii) in subsection (8), by deleting the words “sold forthwith” and replacing them by the words “forthwith sold by public auction or public tender, or be destroyed where the goods have not been sold”;
- (j) in section 66A, in subsection (1A), by deleting the figure “3” wherever it appears and replacing it by the figure “21”;
- (k) by repealing section 76 and replacing it by the following section –

## **76. Period of warehousing**

Goods may be warehoused from the date of their entry for warehousing for a period of –

- (a) 42 months, for goods in a bonded warehouse on or before 31 October 2016;
- (b) 33 months, for goods entered as from 1 November 2016; or
- (c) 24 months, for goods entered as from 1 November 2017.

(l) in section 115, in subsection (2), by inserting, after the word “duty”, the words “, excise duty”;

(m) by inserting, after section 119, the following new section –

#### **119A. Duties and obligations of a freight forwarding agent or broker**

In addition to the duties and obligations under this Act, a freight forwarding agent or broker shall comply with such duties and obligations relating to the entry of goods as may be prescribed.

(n) by inserting, after section 125A, the following new section –

#### **125B. Statements of Practice**

The Director-General shall, from time to time, issue and publish Statements of Practice in relation to the application of specific provisions of the customs laws.

(o) in section 144, in subsection (2), by inserting, after the word “Assembly”, the words “, a foreign government”;

(p) by repealing section 148 and replacing it by the following section –

#### **148. Proceedings for recovery of duty, excise duty and taxes**

(1) Subject to section 24A, proceedings for the recovery of duty, excise duty and taxes imposed or for the forfeiture of goods under customs laws shall be instituted in the name of the Director-General.

(2) No law relating to the limitation of action shall bar or affect any action or remedy for the recovery of duty, excise duty and taxes under the customs laws.

(q) by repealing section 162 and replacing it by the following section –

#### **162. Compounding of offences**

(1) Where the question of compounding an offence committed by a person under the customs laws arises, the Director-General shall set up a

committee consisting of himself as Chairperson and 3 other officers of the management team of the Authority to examine the question.

(2) Where the committee under subsection (1) recommends compounding, the Director-General may, with the consent of the Director of Public Prosecutions, compound any offence committed by a person under the customs laws, where such person agrees in writing to pay such amount acceptable to the Director-General representing –

- (a) any duty, excise duty and taxes unpaid; and
- (b) an amount not exceeding the maximum pecuniary penalty imposable under the customs laws for such offence.

(3) Every agreement under subsection (2) shall be made in writing by the Director-General and the person, and witnessed by an officer.

(4) Every agreement under this section shall be final and conclusive and a copy thereof shall be delivered to the person.

(5) Where the Director-General compounds an offence in accordance with this section –

- (a) the amount for which the offence is compounded shall be deemed to be duty, excise duty and taxes assessed or claimed under the customs laws and shall be recoverable as duty, excise duty and taxes; and
- (b) no further proceedings shall be initiated in respect of the offence so compounded against the person.

(6) Where the Director of Public Prosecutions does not give his consent to compound the offence or a person does not agree to compound the offence, the Director-General may, with the consent of the Director of Public Prosecutions –

- (a) proceed in accordance with section 24A; or
- (b) refer the case to the Police for legal proceedings.

## **12. Customs Tariff Act amended**

The Customs Tariff Act is amended –

(a) in section 5, in subsection (2A), by inserting, after paragraph (a), the following new paragraph –

(aa) Notwithstanding subsections (1), (2) and (2A)(a), in the case of a motor vehicle or motorcycle purchased by an officer, or a beneficiary, in accordance with his entitlement, and transferred to his succession on his death,

no duty, excise duty and taxes shall be claimed provided that the motor vehicle or motorcycle is not sold, transferred or disposed of within the time remaining due out of the 3-year period or 4-year period, as the case may be.

- (b) in the First Schedule, in Part I –
  - (i) by deleting the items and their corresponding entries specified in Part A of the First Schedule to this Act;
  - (ii) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in Part B of the First Schedule to this Act.

### **13. Dr A. Ferriere Underpass, Port Louis (Authorised Construction) Act 1996 amended**

The Dr A. Ferriere Underpass, Port Louis (Authorised Construction) Act 1996 is amended by repealing section 5.

### **14. Education Act amended**

The Education Act is amended –

- (a) in section 2 –
  - (i) by deleting –
    - (A) the definitions of "Form VI College" and "principal";
    - (B) the definitions of "register of managers", "register of principals", "register of schools", "register of teachers" and replacing them by the following definitions –

"register of managers", "register of rectors", "register of schools" and "register of teachers" mean the respective registers maintained under section 8;
    - (C) the definition of "rector" and replacing it by the following definition –

"rector" means the head of a secondary school responsible for the control and supervision of instruction in the school;
    - (D) the definition of "school" and replacing it by the following definition –

"school" –
    - (a) means any assembly of not less than 10 pupils for instruction; and

- (b) includes a vernacular school, special education needs school and night school;
- (E) the definition of "secondary school" and replacing it by the following definition –

"secondary school" means –

  - (a) a school which provides post-primary education for a duration of not less than 5 years, leading to a public examination of the level of School Certificate or its equivalent;
  - (b) a school which provides post-primary education for a duration of not less than 7 years, leading to a public examination of the level of Higher School Certificate or its equivalent;
  - (c) a College which provides post-primary education for Grades 12 and 13, leading to a public examination of the level of Higher School Certificate or its equivalent; or
  - (d) an Academy;
- (F) the definition of "uncertificated teacher", the semicolon at the end of the definition of "Tribunal" being deleted and replaced by a full stop;

(ii) by inserting, in the appropriate alphabetical order, the following new definitions –

"Academy" means such secondary school, other than a regional school, as the Minister may designate in the Gazette which provides post-primary education as from Grade 10 for a duration of not less than 4 years, leading to a public examination of the level of School Certificate or Higher School Certificate, or their equivalent;

"assessment" means methods or tools used to assess, evaluate, measure and document the educational progress of learners, through written, ICT-based or school-based processes;

"geographical zone" means such zone as the Minister may designate in the Gazette;

"inspection" includes pedagogical inspection and quality assurance;

"National Certificate of Education" means the assessment at the end of Grade 9;

"Primary School Achievement Certificate" means the assessment at the end of Grade 6;

“regional school” means a secondary school, other than an Academy, which falls in a geographical zone;

“special education needs school” means a school which provides specialised education to learners with disabilities or students having learning difficulties and requiring additional specialised services;

(b) in section 3, in subsection (2) –

(i) by repealing paragraph (fa) and replacing it by the following paragraph –

(fa) the conduct of programmes for the holistic development, emotional and social well-being, and early support of learners, and, where appropriate, implementation of innovative pedagogical projects for effective teaching and learning;

(ii) in paragraph (h), by deleting the words “secondary schools.” and replacing them by the words “secondary schools, including special education needs schools;”;

(iii) by adding the following new paragraph –

(i) the provision of educational support, facilities and related services to learners with special education needs.

(c) in section 7A, in subsection (2) –

(i) by repealing paragraph (a);

(ii) in paragraph (b), by deleting the words “section 2” and replacing them by the words “section 25”;

(d) in section 8, in subsection (1) –

(i) in paragraph (c) –

(A) by deleting the words “and principals”;

(B) by deleting the words “or principal” wherever they appear;

(ii) by repealing paragraph (d) and replacing it by the following paragraph –

(d) a register of teachers in which shall be entered the name of every qualified teacher.

(e) in section 12 –

- (i) in the heading, by deleting the words “, **rectors and principals**” and replacing them by the words **“and rectors”**;
- (ii) by deleting the words “, rector or principal” wherever they appear and replacing them by the words “or rector”;
- (f) in section 13 –
  - (i) in the heading, by deleting the words “, **rector or principal**” and replacing them by the words **“or rector”**;
  - (ii) by deleting the words “, rector or principal” and replacing them by the words “or rector”;
- (g) in section 14, by deleting the words “, rector or principal” wherever they appear and replacing them by the words “or rector”;
- (h) in section 15, by deleting the words “either a qualified teacher or is authorised to teach under section 19” and replacing them by the words “a qualified teacher”;
- (i) by repealing sections 19, 20 and 21;
- (j) in section 22, by deleting the words “17, 18, 20 or 21(1)” and replacing them by the words “17 or 18”;
- (k) in section 24, by deleting the words “18 or 21(1)” and replacing them by the words “or 18”;
- (l) in section 24A, by deleting the words “, rector or principal” wherever they appear, and replacing them by the words “or rector”;
- (m) by repealing section 28 and replacing it by the following section –

## **28. Powers of inspection**

The Minister or an officer of the Ministry, authorised by the Minister in writing, may, with or without notice, visit any school, whether in receipt of aid from public funds or not –

- (a) for the purpose of inspection;
- (b) to ascertain whether this Act is being complied with, or the school is being properly and efficiently managed.

- (n) in section 31 –
  - (i) by deleting the words “, rector or principal” wherever they appear and replacing them by the words “or rector”;
  - (ii) in paragraph (c), by deleting the words “or an uncertificated teacher authorised under section 19 to teach in that school”;

- (iii) in paragraph (e), by repealing subparagraph (ii);
- (o) by inserting, after section 33B, the following new section –

### **33C. Regional Scholarships**

The Minister shall, in accordance with regulations made under this Act, award 16 scholarships, which shall be known as the Regional Scholarships, to pupils of regional schools.

- (p) in section 34, in subsection (1), by inserting, after the words “schools,”, the words “including special education needs schools and technical and vocational institutions,”;
  - (q) in section 37, in the definition of “school” –
    - (i) in paragraph (a) –
      - (A) by inserting, after the word “school”, the words “, including a special education needs school,”;
      - (B) by deleting the word “or”;
    - (ii) by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” –
      - (c) such institution as the Minister may authorise to run a technical or vocational course.
  - (r) in section 37A, in subsection (1) –
    - (i) in paragraph (a), by deleting the words “Standard V” and replacing them by the words “Grade 5”;
    - (ii) in paragraph (b), by deleting the words “Standard V or VI” and replacing them by the words “Grade 5 or 6”;
  - (s) in section 38, in subsection (1) –
    - (i) in paragraph (a), by adding the words “, including special education needs schools and special education needs resource and development centres”;
    - (ii) in paragraph (g), by deleting the words “, uncertificated teachers”;
  - (t) in section 39, in paragraph (b), by deleting the words “, principals”;
  - (u) in the Schedule –

- (i) in Form I, by deleting paragraph 4;
- (ii) in Form 3 –
  - (A) in the heading, by deleting the words “, **RECTOR OR A PRINCIPAL**” and replacing them by the words “**OR RECTOR**”;
  - (B) by deleting the words “, rector or principal” wherever they appear and replacing them by the words “or rector”;
- (iii) by deleting Forms 6 and 7.

## 15. Electricity Act amended

The Electricity Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “undertaker” and replacing it by the following definition –
 

“undertaker” means a person authorised by the Board to supply electricity for any purpose where the generated electrical power exceeds 2 megawatts;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –
 

“connection agreement” means an agreement between a person and the Board for the purpose of connecting a generating station to the network of the Board in accordance with such enactments or codes, schemes and safety standards as the Board considers appropriate;
- (b) in section 3 –
  - (i) by repealing subsection (1);
  - (ii) in subsection (2), by deleting the word “stations” and replacing it by the words “stations which are not connected to the network of the Board”;
  - (iii) by repealing subsection (3) and replacing it by the following subsection –
 

(3) No person shall, without the written consent of the Board, install a private generating station with a voltage exceeding 250 volts.
  - (iv) by repealing subsection (4);
- (c) by inserting, after section 4, the following new section –

### 4A. Connection agreement

(1) Where a person, other than an undertaker, intends to supply electricity not exceeding 2 megawatts, he shall apply to the Board, in such form and manner as the Board may approve, for the purpose of entering into a connection agreement with the Board.

(2) On receipt of an application under subsection (1), the Board may –

(a) accept the application on such terms and conditions as it may determine; or

(b) refuse the application.

(d) by repealing section 48 and replacing it by the following section –

#### **48. Appeal to Minister**

(1) Any person aggrieved by a decision of the Board in relation to a permit or a connection agreement may, within 14 days of communication to him of the decision, appeal to the Minister.

(2) The Minister may, after considering an appeal under subsection (1), quash, vary or confirm the decision of the Board.

#### **16. Environment and Land Use Appeal Tribunal Act amended**

The Environment and Land Use Appeal Tribunal Act is amended, in section 5, in subsection (4) –

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

(aa) Every notice of appeal referred to in paragraph (a) shall be accompanied by –

(i) a statement of case; and

(ii) where necessary, any witness statement, with copy to all relevant parties.

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

(i) the facts of the case;

(ii) the grounds of appeal and the arguments relating thereto;

(iii) submissions on any point of law; and

(iv) any other submissions relevant to the appeal.

(ac) 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 appeal before the Tribunal.

(ad) Any party served with a copy of the notice of appeal, statement of case and any witness statement shall, within 21 days of receipt thereof, forward his reply and comments thereon to the Tribunal, with copy to the appellant.

(ae) The appellant may, within 21 days of receipt of the reply and comments, submit any reply and comment thereon to the Tribunal with copy to all relevant parties.

(b) in paragraph (b), by deleting the figure "42" and replacing it by the figure "21".

## **17. Environment Protection Act amended**

The Environment Protection Act is amended –

(a) in section 60, by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

(i) to finance the implementation of projects, schemes, or programmes, related to e-waste management.

(b) in section 62, in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –

(d) advance recycling fee collected by the Director-General under section 69C for the purpose of the operation of an e-waste management system.

(c) by inserting, after section 69A, the following new Part –

### **PART XA – ADVANCE RECYCLING FEE**

#### **69B. Interpretation**

In this Part –

“advance recycling fee” –

- (a) means the advance recycling fee specified in section 69C; and
- (b) includes any penalty specified in section 69E;

"customs control" has the same meaning as in the Customs Act;

"Director-General" has the same meaning as in the Mauritius Revenue Authority Act;

"electrical and electronic equipment" means such electrical and electronic equipment as may be prescribed;

"import" has the same meaning as in the Customs Act.

#### **69C. Charge of advance recycling fee**

(1) Subject to this section, there shall be charged a fee to be known as the advance recycling fee on electrical and electronic equipment in the case of

—

- (a) imports for home consumption, at the time of importation; or
- (b) local manufacture or assembly, at the time the equipment are put on the local market.

(2) Any electrical and electronic equipment manufactured or assembled locally shall be under customs control.

(3) The advance recycling fee shall be payable to the Director-General at such rates and at such time as may be prescribed.

#### **69D. Registration of manufacturer, assembler or importer**

(1) Every manufacturer, assembler or importer of electrical and electronic equipment shall register with the Director-General, in such form and manner as the Director-General may determine.

(2) The information submitted on registration under subsection (1) shall be forwarded to the Director, Solid Waste Management Division.

(3) Any manufacturer, assembler or importer who fails to comply with subsection (1) shall be liable to pay to the Director-General a penalty of 50,000 rupees.

#### **69E. Penalty for late payment of advance recycling fee**

Where a manufacturer, an assembler or an importer of electrical and electronic equipment fails to pay the advance recycling fee under section 69C, he shall be liable to pay to the Director-General, in addition to the fee, a penalty of 5,000 rupees.

#### **69F. Recovery of advance recycling fee**

Parts VII, VIII and IX and sections 65 and 67 to 71 of the Value Added Tax Act shall apply to the advance recycling fee with such modifications, adaptations and exceptions, as may be necessary.

#### **69G. Payment into Fund**

The Director-General shall, not later than 5 working days after the end of every month, pay the advance recycling fee collected by him into the Fund.

- (d) in section 96, in subsection (2), by inserting, after paragraph (f), the following new paragraph –
  - (fa) for the electrical and electronic equipment on which the advance recycling fee shall be payable;

### **18. Excise Act amended**

The Excise Act is amended –

- (a) in section 2 –
  - (i) in the definition of –
    - (A) “alcoholic beverage”, by deleting the words “of not more than 9 per cent of alcohol by volume” and replacing them by the words “exceeding 0.5 per cent of alcohol by volume”;
    - (B) “cider”, by deleting the word “juice” and replacing it by the words “juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume”;
    - (C) “matured”, by deleting the words “3 years” and replacing them by the words “2 years or such other period as the Director-General may determine”;
    - (D) “perry”, by deleting the word “pears” and replacing it by the words “the fermentation of pears or concentrated pear juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume”;
    - (E) “value at importation”, in paragraph (a), by deleting the words “or used motor vehicles”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“sparkling wine” means a wine having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume and charged with carbon dioxide, either by conducting the final fermentation in a closed vessel or by adding the gas artificially after bottling;

“sugar sweetened non-alcoholic beverages” –

- (a) means any non-alcoholic beverages containing sugar; and
- (b) includes juices, milk-based beverages and soft drinks;

(b) in section 3, in subsection (2)(b), by deleting the word “Schedule” and replacing it by the words “Schedule or in section 9A(1A) of the Customs Act in respect of compliant manufacturers holding valid licences under Part I of the Second Schedule”;

(c) by inserting, after section 3C, the following new section –

**3CA. Suspension of CO<sub>2</sub> Levy or CO<sub>2</sub> rebate on motor cars**

(1) Section 3C relating to CO<sub>2</sub> levy or CO<sub>2</sub> rebate on motor cars shall be suspended subject to the transitional provision specified in subsection (2) until the suspension is lifted or other provisions relating thereto are made by an Act of Parliament.

(2) Section 3C and the rates specified in Part I of the First Schedule in force before 30 July 2016 shall continue to apply to a motor car –

- (a) in respect of which an application for an import permit has been made before 30 July 2016;
- (b) in respect of which an import permit is issued before 30 July 2016;
- (c) shipped before 30 July 2016; or
- (d) placed in a bonded warehouse before 30 July 2016,

provided that the motor car is cleared from Customs on or before 31 October 2016.

(d) by inserting, after section 4, the following new section –

**4A. Accounting of goods warehoused in an excise warehouse**

Sections 71 and 71A of the Customs Act shall apply to goods warehoused in an excise warehouse, with such modifications, adaptations and exceptions as may be necessary, as they apply to a manufacturer holding a valid licence under Part I of the Second Schedule.

(e) in section 10, by repealing subsection (4) and replacing it by the following subsection –

(4) Where the Minister is of opinion that it is necessary, in the public interest, to limit the number of retail licences in respect of alcoholic products, he may, by order, direct the Director-General to limit the number of such retail licences which may be issued.

- (f) in the First Schedule –
  - (i) in Part I –
    - (A) by deleting the items and their corresponding entries specified in Part A of the Second Schedule to this Act;
    - (B) by deleting the items and their corresponding entries specified in Part B of the Second Schedule to this Act;
    - (C) by inserting, in the appropriate numerical order, the items and their corresponding entries specified –
      - (I) in Part C of the Second Schedule to this Act;
      - (II) in Part D of the Second Schedule to this Act;
  - (ii) by repealing Part IV and replacing it by Part IV set out in the Third Schedule to this Act.

## **19. Finance and Audit Act amended**

The Finance and Audit Act is amended –

- (a) in section 2 –
  - (i) in the definition of “centralised services of Government”, by deleting the words “Part B of the First Schedule” and replacing them by the words “the Schedule to the appropriation law in respect of any fiscal year”;
  - (ii) in the definition of “department”, in paragraph (a), by deleting the words “, and the body, specified in Part A of the First Schedule” and replacing them by the words “and the body in the Schedule to the appropriation law in respect of any fiscal year”;
  - (iii) in the definition of “Special Fund”, by deleting the word “Second”;
- (b) in section 6, in subsection (1)(c), by inserting, after the word “officer”, the words “or an employee of a statutory body”;
- (c) by repealing the First Schedule;
- (d) in the Second Schedule, in the heading, by deleting the word “SECOND”.

**20. Finance (Miscellaneous Provisions) Act 2013 amended**

The Finance (Miscellaneous Provisions) Act 2013 is amended by repealing section 23(g).

**21. Finance (Miscellaneous Provisions) Act 2015 amended**

The Finance (Miscellaneous Provisions) Act 2015 is amended by repealing section 5.

**22. Financial Intelligence and Anti-Money Laundering Act amended**

The Financial Intelligence and Anti-Money Laundering Act is amended –

(a) in section 2 –

(i) in the definitions of –

(A) “bank”, in paragraph (b), by repealing subparagraph (ii);

(B) “financial institution” –

(I) in paragraph (a), by deleting the words “or 77” and replacing them by the words “, 77, 77A or 79A”;

(II) by adding the following new paragraph, the word “or” at the end of paragraph (b) being deleted and the word “or” being added at the end of paragraph (c) –

(d) the Captive Insurance Act 2015;

(ii) by deleting the definition of “regulatory body” and replacing it by the following definition –

“regulatory body”, in relation to the member of a relevant profession or occupation or an entity, specified in the first column of Part I of the First Schedule, means the corresponding body or person specified in the second column of Part I of that Schedule;

(b) in section 10 –

(i) in subsection (2)(c), by inserting, after the word “dealers”, the words “, controllers or auditors of credit unions”;

(ii) in subsection (4), by deleting the words “subsection (3)” and replacing them by the words “subsection (2)(ba) or (c)”;

(c) in section 14 –

(i) in the heading, by inserting, after the word “dealers”, the words “, controller or auditor of a credit union under the Co-operatives Act”;

- (ii) by repealing subsection (1) and replacing it by the following subsection –
  - (1) Every bank, financial institution, cash dealer, controller or auditor of a credit union under the Co-operatives Act or member of a relevant profession or occupation shall, as soon as practicable but not later than 15 working days from the day on which it becomes aware of a transaction which it has reason to believe may be a suspicious transaction, make a report to the FIU of such transaction.
- (iii) in subsection (1A), by inserting, after the word “dealer”, the words “, controller or auditor of a credit union”;
- (d) in section 19A, in subsection (2)(a), by deleting the words “Financial Secretary” and replacing them by the words “supervising officer of the Ministry responsible for the subject of finance”;
- (e) in the First Schedule, in Part I, by adding the following new item –
 

11. A credit union under the Co-operatives Act	The Registrar under the Co-operatives Act
--	---

### **23. Financial Reporting Act amended**

The Financial Reporting Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
 

“listed company” has the same meaning as in the Companies Act;
- (b) in section 7 –
  - (i) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (i) being deleted and replaced by a semicolon –
    - (j) a representative of the National Committee on Corporate Governance, to be designated by the Minister.
  - (ii) in subsection (3), by inserting, after the word “Accountants”, the words “, the representative of the National Committee on Corporate Governance”;
- (c) by inserting, after section 41, the following new section –

#### **41A. Rotation of audit firm**

- (1) An audit firm, appointed by a listed company, shall not audit the accounts of that company for a continuous period of more than 7 years.

(2) (a) Where an audit firm has audited the accounts of a listed company for a continuous period of less than 7 years up to the commencement of this section, it may continue to audit the accounts of that company for the period remaining out of the 7 years.

(b) Where an audit firm has audited the accounts of a listed company for a continuous period of 7 years or more and is, on the commencement of this section, auditing the accounts of that company, it may, notwithstanding subsection (1), continue to audit the accounts of that company subject to such conditions and for such time as may be prescribed.

(3) Notwithstanding subsections (1) and (2), an audit firm may be exempted from the application of this section where it meets such conditions as may be prescribed.

(d) in section 65, by inserting, after paragraph (g), the following new paragraph, the word "and" at the end of paragraph (g) being deleted –

(ga) cooperate with the Council on corporate governance matters relating to State-owned enterprises; and

(e) in section 66, by repealing subsection (1) and replacing it by the following subsection –

(1) (a) The National Committee on Corporate Governance shall consist of –

(i) a chairperson;

(ii) the Chief Executive Officer; and

(iii) not more than 9 other members.

(b) The chairperson and the members referred to in paragraph (a)(iii) shall be appointed by the Minister from amongst persons having wide experience or expertise in legal, financial, corporate and business matters.

## **24. Financial Services Act amended**

The Financial Services Act is amended –

(a) in section 23 –

(i) in subsection (1), by deleting the word "No" and replacing it by the words "Subject to subsection (1A), no";

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

(1A) (a) Subsection (1) shall not apply to a transfer of shares or legal or beneficial interest of less than 5 per cent in a licensee unless such transfer results in a change in control in the licensee.

(b) Where there is a transfer of shares or legal or beneficial interest of less than 5 per cent in a licensee, the licensee shall notify the Commission of the transfer.

(iii) in subsection (4), by inserting, after the word "licensees", the words " , or types of shares or legal or beneficial interest,";

(iv) by inserting, after subsection (4), the following new subsection –

(4A) For the purpose of subsection (4), the Commission may impose such conditions as it may determine.

(b) in section 73, in subsection (2), by deleting the words "subsection (1)(d), (e) and (f)" and replacing them by the words "subsection (1)(c), (d), (e) and (f)";

(c) by inserting, after section 77, the following new sections –

#### **77A. Global Legal Advisory Services**

(1) Subject to this section, an entity whose main activity is to provide legal services pertaining to global business, international arbitration, corporate law, taxation law and foreign and international law, shall apply to the Commission for a Global Legal Advisory Services licence.

(2) For avoidance of doubt, an application for a Global Legal Advisory Services licence shall be subject to the regulation of financial services under Part IV.

(3) The Chief Executive may, in addition to the matters specified in section 53(1), act in accordance with that section in relation to a holder of a licence under this section where he is of the opinion that an administrative sanction is necessary to protect the good repute of Mauritius as a centre for global business.

(4) For avoidance of doubt, this section shall not apply to a person authorised to provide legal services or give legal advice under the Law Practitioners Act.

#### **77B. Application for Global Legal Advisory Services licence**

(1) An entity which is licensed or registered as a law firm in a foreign country may make a written application to the Commission, in such form and manner as may be prescribed, for a Global Legal Advisory Services licence.

(2) The Commission may, on an application made under subsection (1), grant a licence where it is satisfied that –

- (a) the parent law firm is qualified, licensed or regulated as a firm entitled to practise law in its home jurisdiction;
- (b) 2 foreign lawyers qualified in the foreign jurisdiction referred to in subsection (1) to practise the law of that jurisdiction are employed by or are part of the entity; and
- (c) the applicant has a physical establishment in Mauritius.

(3) The Commission may impose such terms and conditions as may be prescribed or as it deems appropriate before granting a Global Legal Advisory Services licence.

(4) The Commission shall, on granting a licence under subsection (2), inform the Attorney-General.

(5) Where the licence of an entity has been revoked, the Chief Executive may give a direction to that entity –

- (a) as may be necessary in the circumstances, including for the orderly dissolution of its business and the discharge of its liabilities; and
- (b) to take such remedial action as he considers necessary.

(d) by inserting, after Part X, the following new Part –

## **Part XA – INVESTMENT BANKING**

### **79A. Application for Investment Banking Licence**

(1) An application for an Investment Banking Licence shall be made in such form and manner as may be specified in FSC Rule and shall be accompanied by –

- (a) a business plan or feasibility study outlining the proposed business activity of the applicant;
- (b) particulars of promoters, beneficial owners, controllers and proposed directors in such form and manner as may be specified in FSC Rules;
- (c) such fees as may be specified in FSC Rules; and
- (d) such other information as may be specified in FSC Rules or otherwise required by the Commission to determine the application.

(2) An applicant shall notify the Commission of any material change which may have occurred, whether before or after the issue of a licence, in the information provided in the application made under subsection (1).

(3) A licensee holding an Investment Banking Licence under this Part may conduct the activities of an investment dealer (full service dealer, including underwriting), investment adviser (unrestricted), investment adviser (corporate finance advisory), asset management, distribution of financial services, and such other activities as may be specified in FSC Rules.

(4) A licensee holding an Investment Banking Licence shall not conduct any activity not specified in his initial business plan or feasibility study referred to in subsection (1)(a), without the approval of the Commission.

(5) For avoidance of doubt, an application for an Investment Banking Licence shall be subject to the regulation of financial services under Part IV.

(6) Any person who, before the commencement of this Part, was the holder of an Investment Banking Licence issued by the Bank of Mauritius, shall, within 3 months of the date of commencement of this Part, apply to the Commission for an Investment Banking Licence.

(7) Any licence issued by the Bank of Mauritius to any person, insofar as the licence relates to Investment Banking shall lapse 3 months after the commencement of this Part.

(e) in section 94, in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –

(e) for the setting up and administration of an online centralised Know Your Customer (KYC) database for the non-banking financial services sector.

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

The Gambling Regulatory Authority Act is amended –

(a) in section 2 –

(i) in the definition of “duty”, by deleting the word “leviable” and replacing it by the word “payable”;

(ii) in the definition of “gaming machine operator”, by deleting the word “company” and replacing it by the word “person”;

(iii) by deleting the definition of “sporting event” and replacing it by the following definition –

“sporting event” means horse race, football league, cricket league or other sporting event as may be approved by the Board which takes place outside Mauritius, or such other sporting event as may be prescribed;

- (iv) in the definition of “tax”, by deleting the word “leviable” and replacing it by the word “payable”;
- (v) by inserting, in the appropriate alphabetical order, the following new definitions –

“gaming machine technician” means a person employed by a casino operator or gaming machine operator for the purpose of –

- (a) assisting a customer to operate a gaming machine; or
- (b) maintaining, repairing or servicing a gaming machine;

“levy” means the levy payable under section 114;

“limited payout machine operator” means a person licensed to operate a limited payout machine;

“limited payout machine technician” means a person employed by a limited payout machine operator for the purpose of –

- (a) assisting a customer to operate a limited payout machine; or
- (b) maintaining, repairing or servicing a limited payout machine;

“Lotto Fund” means the Lotto Fund set up under section 85;

“Managing Committee” means the Managing Committee referred to in section 11B;

“Responsible Gambling and Capacity Building Fund” means the Responsible Gambling and Capacity Building Fund set up under section 11A;

- (b) by inserting, after section 11, the following new sections –

#### **11A. Responsible Gambling and Capacity Building Fund**

The Authority shall set up a Responsible Gambling and Capacity Building Fund –

- (a) into which shall be paid the levy raised from licensees; and

(b) out of which shall be paid such sums as the Managing Committee may approve for –

- (i) developing and implementing a responsible gambling programme for the public;
- (ii) identifying and addressing the ills associated with the gambling industry;
- (iii) capacity building at the Authority;
- (iv) ensuring integrity and best practices in the gambling industry;
- (v) any other purpose as the Board may determine.

#### **11B. Administration of Responsible Gambling and Capacity Building Fund**

(1) The Responsible Gambling and Capacity Building Fund shall be administered by a Managing Committee which shall consist of a chairperson and not more than 4 other persons, to be appointed by the Board after consultation with the Minister.

(2) The Managing Committee shall hold its meetings at such time and place as the Chairperson may determine.

(3) The Managing Committee shall regulate its meetings and proceedings in such manner as it may determine.

(4) Notwithstanding subsections (2) and (3), the Managing Committee shall, where required by the Minister or Board –

- (a) furnish information in respect of its activities; and
- (b) comply with such directions of a general character as the Minister or Board considers necessary in the public interest.

(c) in section 28 –

- (i) by inserting, after subsection (2), the following new subsection –

(2A) A gaming machine operator shall not carry out, or cause to be carried out, any other business activity at the place where he operates gaming machines.

- (ii) by repealing subsection (3) and replacing it by the following subsection –

(3) A gaming machine –

- (a) may be installed only at such place as the Board may approve and it shall not be transferred to any other place without the prior approval of the Board;
- (b) shall not be replaced without the prior approval of the Board.

(d) by inserting, after section 28, the following new section –

**28A. Identification plate affixed to gaming machine**

- (1) No gaming machine shall be operated unless there is an identification plate which is permanently affixed by the manufacturer of the machine to the front or side of its exterior cabinet.
- (2) An identification plate referred to in subsection (1) shall –
  - (a) be made of metal or any equally resilient material; and
  - (b) contain the following information in respect of a gaming machine –
    - (i) the name of its manufacturer;
    - (ii) its serial number;
    - (iii) its model number; and
    - (iv) its date of manufacture.

(e) in section 29A, in subsection (1), by deleting the words “machine licence” and replacing them by the words “machine operator licence”;

(f) by inserting, after Part VIA, the following new Part –

**PART VIB – GAMING MACHINE TECHNICIAN AND LIMITED  
PAYOUT MACHINE TECHNICIAN**

**29D. Registration of gaming machine technician**

- (1) No casino operator or gaming machine operator shall employ a gaming machine technician unless that technician is registered with the Authority.
- (2) No technician shall be registered under subsection (1) unless he –
  - (a) is of the age of 21 or above; and
  - (b) is a fit and proper person.

(3) Any registration under this section shall be subject to such terms and conditions as the Board may determine.

(4) (a) Where a technician is registered as a gaming machine technician with the Authority, he shall be issued with an identification card.

(b) Every gaming machine technician shall, at all times in the course of his employment, have in his possession his identification card.

## **29E. Registration of limited payout machine technician**

(1) No limited payout machine operator shall employ a limited payout machine technician unless that technician is registered with the Authority.

(2) No technician shall be registered under subsection (1) unless he –  
(a) is of the age of 21 or above; and  
(b) is a fit and proper person.

(3) Any registration under this section shall be subject to such terms and conditions as the Board may determine.

(4) (a) Where a technician is registered as a limited payout machine technician with the Authority, he shall be issued with an identification card.

(b) Every limited payout machine technician shall, at all times in the course of his employment, have in his possession his identification card.

(g) in section 60, in subsection (1)(d), by inserting, after the word “proceeds”, the words “, at the rate specified in the Fifth Schedule,”;  
(h) in Part XV, in Sub-part E, by deleting the heading and replacing it by the following heading –

### **Remittance of money into Lotto Fund and Consolidated Fund**

(i) by repealing section 85 and replacing it by the following section –

## **85. Lotto Fund**

There is set up for the purpose of this Sub-part a Lotto Fund which shall be administered as a Special Fund under the Finance and Audit Act.

(j) by inserting, after section 85, the following new section, the existing section 85A being renumbered as section 85B –

## **85A. Remittance of money into Lotto Fund and Consolidated Fund**

(1) On receipt of the proportion of the net proceeds referred to in sections 71(3)(c) and 85B(3), the Director-General shall, as soon as is practicable –

- (a) remit 50 per cent, or such other percentage as may be prescribed, of the net proceeds into the Lotto Fund to finance projects and schemes in respect of community development, education, health, sports, culture, heritage or arts, and for reimbursement of public debt of Government and for such other purposes as may be prescribed; and
- (b) remit the remaining percentage of the proportion of the net proceeds into the Consolidated Fund.

- (k) in the newly renumbered section 85B, by repealing subsection (4);
- (l) in section 94A, in paragraph (a), by deleting the words “items 7 and 13” and replacing them by the words “a licence running”;
- (m) in section 96, in subsection (5), by inserting, after the word “dies”, the words “or is incapacitated”;
- (n) in Part XXIII, in the heading, by inserting, after the word “**DUTIES**”, the words “, **LEVY**”;
- (o) by repealing section 114 and replacing it by the following section –

#### **114. Imposition of duty, levy and tax**

(1) Every licensee of a casino, gaming house, gaming machine or limited payout machine shall, after the end of every month, pay –

- (a) a gaming tax on its gross takings at the rate specified in Part I of the Fifth Schedule; and
- (b) the levy specified in Part II of the Fifth Schedule.

(2) Every totalisator operator shall, in respect of each race meeting, pay –

- (a) a betting tax on its gross stakes at the appropriate rate specified in Part I of the Fifth Schedule; and
- (b) the levy specified in Part II of the Fifth Schedule.

(3) Subject to subsection (4), every bookmaker shall, in respect of each horse race or other event or contingency, pay –

- (a) a betting tax on his gross stakes at the appropriate rate specified in Part I of the Fifth Schedule; and

(b) the levy specified in Part II of the Fifth Schedule.

(4) No betting tax shall be paid in respect of bets placed by one bookmaker with another bookmaker pursuant to section 44(11), provided that the bookmakers satisfy the conditions imposed by the Director-General.

(5) Every sweepstake organiser shall, in respect of each race meeting, pay –

(a) a sweepstake duty on its gross proceeds at the rate specified in Part I of the Fifth Schedule; and

(b) the levy specified in Part II of the Fifth Schedule.

(6) Every local pool promoter shall, every week, pay –

(a) a pool betting duty on its gross stakes at the appropriate rate specified in Part I of the Fifth Schedule; and

(b) the levy specified in Part II of the Fifth Schedule.

(7) Every agent of a foreign pool promoter shall, every week and in respect of each foreign pool promoter for whom it acts, pay –

(a) a pool betting duty on the gross stakes collected by it, at the appropriate rate specified in Part I of the Fifth Schedule; and

(b) the levy specified in Part II of the Fifth Schedule.

(p) in section 115 –

(i) in the heading, by inserting, after the word “**duty**”, the words “, **levy**”;

(ii) in subsection (1), by deleting the words “and tax levied” and replacing them by the words “levy and tax imposed”;

(q) by inserting, after section 115, the following new section –

#### **115A. Allowable deduction from levy**

(1) Where applicable, any amount paid towards the setting up of a CSR Fund under section 50L of the Income Tax Act by a licensee specified in Part II of the Fifth Schedule shall, in the year the CSR Fund is set up, be deductible from the levy paid in that year.

(2) A licensee under subsection (1) may claim any levy paid in excess during a year in such form and manner as the Director-General may determine.

(3) In this section –

“year” has the same meaning as in the Income Tax Act.

- (r) in section 116, by inserting, after the word “duty”, the words “, levy”;
- (s) in section 117, by inserting, after the word “duty”, wherever it appears, the words “, levy”;
- (t) in section 118, by deleting the words “tax liability of” wherever they appear and replacing them by the words “duty, levy or tax payable by”;
- (u) in section 119 –
  - (i) by inserting, after the word “duty”, wherever it appears, the words “, levy”;
  - (ii) by repealing subsection (4) and replacing it by the following subsection –
    - (4) The Director-General may, at any time, make an assessment under subsection (1) in case of wilful neglect, evasion, fraud or non-submission of a return by a licensee.
- (v) in section 119A, in subsection (2), by deleting the word “fraud” and replacing it by the words “fraud or non-submission of a return by a licensee”;
- (w) in section 120, by inserting, after the word “duty”, wherever it appears, the words “, levy”;
- (x) in section 121 –
  - (i) in subsection (1), by inserting, after the word “duty”, the words “, levy”;
  - (ii) in subsection (2) –
    - (A) by repealing paragraphs (b) and (c) and replacing them by the following paragraphs –
      - (b) at the time of his objection, where he has not submitted, in respect of each of the periods covered by the assessment, any return referred to in section 115 –
        - (i) submit the required return;
        - (ii) pay any amount of tax declared in the return referred to in subparagraph (i), together with any penalty under sections 116, 117 and 120 and any interest under section 125; and

- (iii) in addition, pay 10 per cent of the difference between the amount claimed in the notice of assessment and the amount payable under subparagraph (ii); and
- (c) where he has submitted prior to the assessment, in respect of each of the periods covered by the assessment, the return referred to in section 115 –
  - (i) pay, at the time of his objection, any outstanding tax on the return; and
  - (ii) in addition, pay 10 per cent of the amount claimed in the notice of assessment.

(B) by repealing paragraph (d);

- (iii) by inserting, after subsection (2), the following new subsection –
 

(2A) Where the person satisfies the Director-General, within the time referred to in subsection (1) and on reasonable grounds, that he is unable to pay the amount of tax referred to in subsection (2)(b) or (c), in one sum, that person shall –
 
  - (a) pay that amount; or
  - (b) give security by way of bank guarantee, on such terms and conditions as the Director-General may determine.

- (iv) in subsection (6), by inserting, after the word “duty”, the words “, levy”;
- (y) in section 122, by inserting, after the word “duty”, wherever it appears, the words “, levy”;
- (z) in sections 123, in subsection (2)(b), by inserting, after the word “duty”, the words “, levy”;
- (za) in section 124 –
  - (i) in the heading, by inserting, after the word “**duty**”, the words “, **levy**”;
  - (ii) in subsection (1), by inserting, after the word “duty”, the words “, levy”;
- (zb) in section 125 –

- (i) in the heading, by inserting, after the word “**duty**”, wherever it appears, the words “, **levy**”;
- (ii) in subsection (1), by inserting, after the word “duty”, wherever it appears, the words “, levy”;

(zc) in section 127, in paragraph (a) –

- (i) by inserting, after the word “duties”, the words “, levy”;
- (ii) by inserting, after the word “duty”, wherever it appears, the words “, levy”;

(zd) in section 128 –

- (i) in the heading, by inserting, after the word “**duty**”, the words “, **levy**”;
- (ii) by inserting, after the word “duty”, the words “, levy”;

(ze) in section 129 –

- (i) in the heading by inserting, after the word “**duty**”, the words “, **levy**”;
- (ii) in subsection (1), by inserting, after the word “duty”, wherever it appears, the words “, levy”;

(zf) in section 130, by inserting, after the word “duty”, wherever it appears, the words “, levy”;

(zg) in section 131, by inserting, after the word “duty”, wherever it appears, the words “, levy”;

(zh) in section 132, in subsection (1), by inserting, after the word “duty”, the words “, levy”;

(zi) in section 133 –

- (i) in the heading, by inserting, after the word “**duty**”, the words “, **levy**”;
- (ii) by inserting, after the word “duty”, the words “, levy”;

(zj) in section 148 –

- (i) in the heading, by inserting, after the word “**duties**”, the words “, **levy**”;
- (ii) by inserting, after the word “duty”, wherever it appears, the words “, levy”;

(zk) in section 149 –

- (i) in the heading, by inserting, after the word “**duties**”, the words “, **levy**”;
- (ii) in subsection (1)(a), by inserting, after the word “**duties**”, the words “, **levy**”;
- (iii) by inserting, after the word “**duty**”, wherever it appears, the words “, **levy**”;
- (zl) in section 157, by inserting, after subsection (5), the following new subsection –
  - (5A) Where, after the expiry of 30 days from the announcement of the results relating to an event or contingency, any winning has not been claimed by a punter, the licensee shall forthwith pay the monetary equivalent of the winning into the National Solidarity Fund.
- (zm) in section 164, in subsection (2), by inserting, after paragraph (a), the following new paragraph –
  - (aa) for the setting up of the necessary regulatory and taxation framework for –
    - (i) on-line betting games open only to non-residents and foreigners;
    - (ii) betting games organised in hotels and open only to non-residents and foreigners;
- (zn) by repealing the Fifth Schedule and replacing it by Fifth Schedule set out in the Fourth Schedule to this Act.

## **26. Hire Purchase and Credit Sale Act amended**

The Hire Purchase and Credit Sale Act is amended, in section 5A –

- (a) in subsection (2)(b), by deleting the word “**charges**” and replacing it by the words “**charges or interest**”;
- (b) by inserting, after subsection (2), the following new subsection –
  - (2A) In this section –

“**interest**” means any amount of money, in addition to the unpaid balance due, by whatever name called.

## **27. Income Tax Act amended**

The Income Tax Act is amended –

- (a) in section 2, in the definition of “dividends”, in paragraph (b), by deleting the words “49A(3)” and replacing them by the words “49A(4)”;
- (b) by inserting, after section 4, the following new section –

#### **4A. Unexplained wealth**

(1) Notwithstanding section 4, where the Director-General has reasonable ground to suspect that a person has acquired unexplained wealth of 10 million rupees or more, he shall, in accordance with section 9 of the Good Governance and Integrity Reporting Act 2015, make a written report to the Agency specifying the full name and address of the person and the sum of the unexplained wealth.

(2) Where a report is made under subsection (1), the sum specified in the report shall, subject to this section, not be liable to income tax.

(3) Where the Integrity Reporting Board does not direct the Agency to institute action for the confiscation of the sum specified in subsection (1), wholly or partly, the Agency shall inform the Director-General, who shall as soon as is reasonably practicable, in respect of any sum specified in the report and which is not subject to confiscation, issue, notwithstanding section 123A, an assessment in respect of that sum.

(4) In this section –

“Agency” means the Integrity Reporting Services Agency established under section 4 of the Good Governance and Integrity Reporting Act 2015;

“Integrity Reporting Board” means the Integrity Reporting Board referred to in section 7 of the Good Governance and Integrity Reporting Act 2015.

- (c) by inserting, after section 16, the following new section –

#### **16A. Small enterprise qualified under an approved scheme**

(1) Notwithstanding the other provisions of this Act, but subject to this section, any individual who sets up a new small enterprise on or after 2 June 2015 shall, where the small enterprise –

- (a) is registered under the Small and Medium Enterprises Development Authority Act on or after 2 June 2015; and
- (b) qualifies under a scheme referred to in section 5A of the Small and Medium Enterprises Development Authority Act,

be exempt from income tax in respect of the income derived from a project under the scheme.

(2) The period of exemption under subsection (1) shall not exceed 8 succeeding income years from the income year –

- (a) starting on 1 July 2016, for an enterprise required to submit a CPS Statement under section 106;
- (b) starting on 1 July 2015, for an enterprise not required to submit a CPS Statement under section 106; or
- (c) in which the individual starts the activities relating to a project under the scheme referred to in section 5A of the Small and Medium Enterprises Development Authority Act.

(3) Any unrelieved tax losses shall not be carried forward after the expiry of the period referred to in subsection (2).

(d) in section 24 –

(i) by repealing subsection (3) and replacing it by the following subsection –

(3) No annual allowance shall be allowed under this section unless the expenditure is incurred exclusively in the production of gross income.

(ii) by adding the following new subsections –

(7) Notwithstanding any other provision of this Act where a company has invested 60 million rupees or more or at least 20 per cent of the stated capital of a spinning factory, whichever is the higher, during the years 2003 to 2008, it shall be allowed an investment tax credit by way of deduction from its tax liability as follows –

- (a) 15 per cent of the investment over 4 years; or
- (b) 10 per cent over 6 years,

as from the year the investment was made, less any investment tax credit it has been allowed in the past in respect of the same investment.

(8) Notwithstanding any other provision of this Act, where a company has invested 10 million rupees or more or at least 20 per cent of the stated capital, whichever is the higher, of a weaving, dyeing or knitting of fabrics factory during the years 2003 to 2008, it shall be allowed an investment tax credit by way of deduction from its tax liability as follows –

- (a) 15 per cent of the investment over 4 years; or
- (b) 10 per cent over 6 years,

as from the year the investment was made, less any investment tax credit it has been allowed in the past in respect of the same investment.

- (e) in section 27A –
  - (i) in subsection (2), by deleting the words “taken on or after 1 July 2006”;
  - (ii) in subsection (4)(c), by deleting the figure “2” and replacing it by the figure “4”;
- (f) in section 27C, in subsection (1), by inserting, after the words “net income”, the words “after deducting any amount under sections 27, 27A and 27B”;
- (g) in section 49B –
  - (i) in subsection (1)(a), by inserting, after the words “income tax”, the words “in respect of income derived from the activities relating to a project under a scheme referred to in section 5A of the Small and Medium Enterprises Development Authority Act”;
  - (ii) by repealing subsection (4) and replacing it by the following subsection –
    - (4) In this section –

“small company” means –

      - (a) a company incorporated under the Companies Act and registered under the Small and Medium Enterprises Development Authority Act on or after 2 June 2015;
      - (b) a co-operative society set up on or after 2 June 2015 and registered under the Small and Medium Enterprises Development Authority Act.
- (h) by repealing section 50L and replacing it by the following section –

#### **50L. CSR Fund**

(1) Every company shall, in every year, set up a CSR Fund equivalent to 2 per cent of its chargeable income of the preceding year.

(2) (a) Subject to subsection (9), an amount equal to the percentage of the CSR Fund, as specified in the following table, shall be remitted to the Director-General –

	Percentage to be remitted to the Director-General

CSR Fund set up on or after 1 January 2017 up to 31 December 2017	At least 50%
CSR Fund set up on or after 1 January 2018	At least 75%

(b) The remainder shall be used by the company –

- (i) in respect of a CSR Fund set up before 1 January 2019, to implement a CSR Programme in accordance with its own CSR Framework;
- (ii) in respect of a CSR Fund set up on or after 1 January 2019, to implement a CSR Programme or finance a non-governmental organisation implementing a CSR Programme in the priority areas of intervention as specified in Part A of the Tenth Schedule.

(3) No CSR money shall be spent by a company in respect of the activities specified in Part B of the Tenth Schedule.

(4) Subject to subsection (9), the amount referred to in subsection (2)(a) shall be remitted to the Director-General as follows –

(a) in the case of a company required to submit an APS Statement under Sub-part AA –

- (i) for the first three quarters, 25 per cent for each of the quarters together with the APS Statement required to be submitted under section 50B; and
- (ii) for the last quarter, 25 per cent at the time the company submits its annual return under section 116;

(b) in the case of a company which is not required to submit an APS Statement under section 50B(4), together with its annual return under section 116 or 119.

(6) Any amount unspent under section (2)(b) shall be remitted to the Director-General, together with the company's annual return under section 116 or 119.

(7) The Authority shall, as soon as is practicable, remit any sum collected under subsections (2)(a) and (6) to the Accountant-General for onward remittance to the National CSR Foundation.

(8) This Sub-part shall apply to a resident *société*, other than a resident *société* holding a Global Business Licence under the Financial Services Act, as it applies to a company, and its net income shall be deemed to be its chargeable income and any distribution of its net income shall, for the purpose of this Sub-part, be deemed to be dividends.

(9) (a) The amount to be remitted to the Director-General shall be reduced by such amount as the company intends to spend in respect of an approved CSR programme which fits within the priority areas of intervention as specified in Part A of the Tenth Schedule.

(b) The amount to be remitted to the Director-General shall only be reduced where the company receives the prior written approval of the National CSR Foundation.

(i) in section 59A –

(A) in subsection (1) –

(I) by adding the following new paragraph, the word “or” at the end of paragraph (a) being deleted and the comma at the end of paragraph (b) being deleted and replaced by a semicolon –

(c) a company takes over, or acquires the whole or part of the undertaking of another company and the Minister has deemed such a take-over or transfer of undertaking to be in the public interest,

(II) by inserting, after the words “safeguard of employment”, the words “or on such other terms and conditions”;

(B) in subsection (4), in the definition of “acquiree”, by deleting the words “and which is dissolved”;

(j) by inserting, after section 59A, the following new section –

#### **59B. Offset and carry forward of investment tax credit**

A company to which sections 24(7) or (8) apply may –

(a) in respect of the investment tax credit referred to in sections 24(7) or (8) carry forward the investment tax credit for a period of 6 consecutive years from the income year in which the investment was made;

(b) offset the investment tax credit against past tax liability but no refund will be made in respect of tax already paid or 30 per cent of assessed tax paid on objection, without prejudice, however, to such amount being carried forward and offset by that company against income tax payable as from 1 September 2016;

(c) offset the investment tax credit against the past tax liability if the amount to be paid is still currently under dispute,

provided that those sections shall not apply to a company which has a dispute pending before any court or other judicial or quasi-judicial body that may involve the application of those sections unless the company withdraws or otherwise abandons such dispute.

(k) in section 100, by repealing subsection (1C) and replacing it by the following subsection –

(1C) The due date for submission of the PAYE return and remittance of the tax withheld under subsection (1) in respect of the months of May and November shall, notwithstanding subsection (1), be 2 days, excluding Saturdays and public holidays, before the end of June and December, respectively.

(l) in section 101, in subsection (1), by deleting the figure “5” and replacing it by the figure “10”;

(m) in section 111B, by adding the following new paragraphs, the word “and” at the end of paragraph (g)(iii) being deleted and the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

(i) management fees payable to an individual by any person, other than an individual; and

(j) payments in money or money’s worth or transfers made by a person in connection with activities performed in Mauritius by a non-resident entertainer or sportsperson.

(n) in section 111C –

(i) in subsection (4), by deleting the words “and royalties referred to in section 111B(b)”, and replacing them by the words “, royalties referred to section 111B(b) and payments to an entertainer or sportsperson referred to in section 111B(j)”;

(ii) in subsection (5) –

(A) by inserting, after the words “from the interest”, the words “, payments to an entertainer or sportsperson,”;

(B) by inserting, after the words “of the interest”, the words “, payments to the entertainer or sportsperson,”;

(iii) by adding the following new subsection –

(6) This section shall apply notwithstanding whether payments or transfers referred to in section 111B(j) are made directly to the non-resident entertainer or sportsperson or through an agent.

(o) in section 111D, by repealing subsection (2) and replacing it by the following subsection –

(2) The remittance and the return referred to in subsection (1) shall, in respect of the months of May and November, be made 2 days, excluding Saturdays and public holidays, before the end of June and December, respectively.

(p) by inserting, after section 116, the following new sections –

#### **116A. Doubt on interpretation or treatment**

(1) Where a person is in doubt regarding the interpretation of the law or treatment in respect of any matter to be contained in a return required under section 112 or 116, the person may submit the return according to his interpretation of the law or treatment of the matter provided that he draws the attention of the Director-General to the matter in question in the return by specifying the doubt.

(2) Where a person specifies the doubt referred to in subsection (1) –

(a) he shall be treated as having acted in good faith; and

(b) no penalty shall be imposed under section 122 in respect of any additional tax resulting from any subsequent adjustment in relation to the doubt specified.

#### **116B. Amended return**

(1) Subject to this section, where a person has submitted a return for a year of assessment under section 112, 116 or 119 and thereafter submits a new return for the same year of assessment amending the previous return, he shall be deemed to have submitted the return for that year of assessment on the date of submission of the new return and he shall be liable to the penalty under section 121(1) accordingly.

(2) A person who submits an amended return under subsection (1) shall pay any additional tax specified in that return forthwith, together with the appropriate penalties and interest under section 122 and 122D, respectively.

(3) An amended return under subsection (1) by a company or a *société* shall be submitted electronically through such computer system as the Director-General may approve under section 128A, in an approved form, giving reasons for each amendment made to the previous return.

(4) The penalty under section 121(1) shall not apply where the amended return is submitted by an individual and the changes made to the previous return relate only to emoluments or to the amount of personal reliefs and deductions under Sub-part C, D or E of Part III.

(5) An amended return under this section shall not be submitted after 3 years from the end of the year of assessment to which the return relates except where it is submitted in respect of undeclared or under-declared income or submitted by an individual in respect of emoluments or to the amount of personal reliefs and deductions under Sub-part C, D or E of Part III.

#### **116C. Declaration by company not in operation**

(1) Where a company –

- (a) has not started business; or
- (b) ceased business,

and has not derived any income in an income year, it shall submit a declaration in a form approved by the Director-General within 3 months after the expiry of that income year.

(2) Subsection (1) shall not apply to –

- (a) a company holding a Category 1 Global Business Licence under the Financial Services Act; and
- (b) a trust.

(3) Where a company submits a declaration under subsection (1) for an income year, it shall not be required to submit a return under section 116(1) in respect of that year.

- (q) in section 121, in subsection (1A), by inserting, after the words “10 million rupees”, the words “or an individual who is not in business”;
- (r) in section 122, in subsection (1A), by inserting, after the words “10 million rupees”, the words “or an individual who is not in business”;
- (s) by inserting, after section 122D, the following new section –

#### **122DA. Penalty for loss over claimed**

(1) Where a person has claimed a loss in excess of the actual loss incurred or brought forward, he shall be liable to a penalty of up to 5 per cent of the loss overclaimed.

(2) Any penalty charged under subsection (1) shall be offset against the amount of loss to be carried forward, where applicable.

- (t) in section 123A –
  - (i) in subsection (1), by inserting, after the words “Notwithstanding this Act,”, the words “and subject to sections 127 and 130”;
  - (ii) in subsection (2), by deleting the word “fraud” and replacing it by the words “fraud or non-submission of return by a person liable to tax”;
- (u) by inserting, after section 123B, the following new section –

**123C. Submission of statement of assets and liabilities by individuals**

- (1) Every person who, in an income year –
  - (a) derives net income and exempt income exceeding 15 million rupees; or
  - (b) owns assets the cost of which exceed 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.
- (2) The statement of assets and liabilities shall be submitted in such form and manner as may be prescribed.
- (3) Where a person does not submit a statement of assets and liabilities under subsection (1), he shall be liable to pay to the Director-General a penalty of 2,000 rupees per month or part of the month, until the statement is submitted to the Director-General, provided that the total penalty shall not exceed 20,000 rupees.

- (v) in section 129A, by inserting, after subsection (1), the following new subsection –
  - (1A) Where an assessment is made under subsection (1), the amount of additional tax claimed, excluding any penalty and interest under sections 122 and 122D, respectively, shall carry a penalty not exceeding 50 per cent of the amount of additional tax claimed.
- (w) in section 131A –
  - (i) in subsection (2) –
    - (A) by repealing paragraph (b) and replacing it by the following paragraph, the word “and” at the end of paragraph (a) being deleted –
      - (b) where he has not submitted for the relevant income year his APS Statement under section 50B or his Statement of Income under section 106 or his return of income under section 112, 115, 116 or 117 –

- (i) submit, at the time of his objection, the required APS Statement, Statement of Income or return;
- (ii) pay, at the time of his objection, any amount of tax specified in the APS Statement, Statement of Income or return referred to in subparagraph (i), together with any penalty under sections 50F, 109, 110, 121(1), 122 and 122C and any interest under section 122D; and
- (iii) in addition, at the time of his objection, pay 10 per cent of the difference between the amount claimed in the notice of assessment and the amount of tax payable under subparagraph (ii); and

(B) by adding the following new paragraph –

- (c) where he has submitted, prior to the assessment, the APS Statement required under section 50B, Statement of Income required under section 106 or return required under section 112, 115, 116 or 117 –
  - (i) pay, at the time of his objection, any outstanding tax on the APS Statement, Statement of Income or return; and
  - (ii) pay 10 per cent of the tax claimed in the notice of assessment.
- (ii) in subsection (2A), by deleting the words “(2)(b)” and replacing them by the words “(2)(b) or (c)”;
- (iii) in subsection (3), by deleting the words “Subsection (2)(b)” and replacing them by the words “Subsection (2)(b)(iii) or (c)(iii)”;
- (x) in section 134, by inserting, after the words “131A”, the words “, 131AA(6)(b)”;
- (y) in section 145, by deleting the figure “50,000” and the words “6 months” and replacing them by the words “one million” and “8 years”, respectively;

(z) in section 146A, by deleting the figures "50,000" and "2" and replacing them by the words "one million" and the figure "8", respectively;

(za) in section 152 –

(i) in subsection (2)(a) and (b), by deleting the words "date of the claim" and replacing them by the words "due date for submission of the return or the date of receipt of the claim, whichever is the later";

(ii) by inserting, after subsection (4), the following new subsections –

(4A) Where a person has claimed a refund of tax in excess of the refund he ought to have claimed, he shall be liable to a penalty of up to 25 per cent on the amount of the excess refund claimed.

(4B) Any penalty charged under subsection (4A) shall be offset against the amount of refund, where applicable.

(zb) in section 161A –

(i) in subsection (45) –

(A) by deleting the figure "2018" wherever it appears and replacing it by the figure "2019";

(B) in paragraph (b), by deleting the words "31 December 2019" and replacing them by the words "30 June 2020";

(ii) in subsection (46) –

(I) in paragraph (c), by deleting the words "30 June 2019" and replacing them by the words "31 December 2019";

(II) in paragraph (d)(ii), by deleting the figures "2018" and "4" and replacing them by the figures "2019" and "6", respectively;

(iii) in subsection (50), in paragraph (a) –

(A) by deleting the words "the Ninth Schedule" and replacing them by the words "column 1 of the Ninth Schedule"; and

(B) by deleting the words "31 December 2018" and replacing them by the words "30 June 2016";

(iv) by inserting, after subsection (50), the following new subsection –

(50A) (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 –

- (A) at the rate specified in the Ninth Schedule; or
- (B) of 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.

(b) Subject to paragraph (c), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(c) No deduction under paragraph (b) in respect of a capital expenditure shall be carried forward beyond a period of 10 consecutive income years following the income year in which the capital expenditure was incurred.

(d) Where, in an income year, the plant and machinery or the shares are sold or otherwise transferred, within a period of 5 years from the date of its acquisition, the tax credit claimed shall be deemed to be income tax payable to the Director-General in that income year.

(e) In this subsection –

“plant and machinery” does not include motor cars.

(v) by adding the following new subsections –

*Obligation to Withhold PAYE for September 2016*

(53) Every employer shall, for the purpose of withholding income tax in accordance with section 96 for the month of September 2016, take into account the amount of income exemption threshold claimed by the employee in his Employee Declaration Form in respect of the income year ending 30 June 2016.

### *Excess CSR Payment*

(54) Where on the coming into operation of section 50L, a company has paid out its CSR Fund, a sum in excess of the amount provided for under that Fund, the excess amount referred to in the repealed section 50L(6) may be carried forward and offset in equal instalments against any amount to be remitted under section 50L(2)(a) in respect of 5 succeeding years starting as from year of assessment 2016/2017.

(zc) in the Second Schedule, in Part II, in Sub-part C, by inserting, after item 11, the following new item –

11A. (a) Income derived by a small enterprise which does not benefit from exemption under item 11, set up prior to 1 June 2015 and registered under the Small and Medium Enterprises Development Authority Act, provided that –

- (i) its annual turnover does not exceed 10 million rupees ;
- (ii) it is engaged in qualifying activities under a scheme referred to in section 5A of the Small and Medium Enterprises Development Authority Act;
- (iii) the exemption is in respect of income derived from the activities relating to a project under the scheme referred to in section 5A of the Small and Medium Enterprises Development Authority Act; and
- (iv) the period of exemption of the income of the enterprise does not exceed 4 succeeding income years as from the income year 2015/2016.

(b) Notwithstanding this Act, any loss incurred by a small enterprise under paragraph (a) during the period of exemption of its income shall be available for deduction and carry forward under sections 20 and 59.

(zd) in the Third Schedule, in Part I –

- (i) in the second column, by deleting the figures "285,000", "395,000", "455,000", "495,000", "335,000" and "445,000" and replacing them by the figures "295,000", "405,000", "465,000", "505,000", "345,000" and "455,000", respectively;
- (ii) in paragraph (x) –
  - (A) in subparagraph (A), by deleting the figure "44,500" and replacing it by the figure "34,800";

(B) in subparagraph (B), by deleting the words “2 million” and replacing them by the words “4 million”;

(ze) in the Fifth Schedule, by inserting, in the appropriate alphabetical order, the following new items –

Accountant/Accounting firm

Tax adviser or his representative

(zf) in the Sixth Schedule, by adding the following new items and their corresponding entries –

<b>9.</b>	Payment of management fees pursuant to 111B(i) to –	
	(a) a resident	5
	(b) a non-resident	10
<b>10.</b>	Payments to a non-resident entertainer or sportsperson pursuant to 111B(j)	10

(zg) by repealing the Ninth Schedule and replacing it by the Ninth Schedule set out in the Fifth Schedule to this Act;

(zh) by adding the Tenth Schedule set out in the Sixth Schedule to this Act.

## **28. Insurance Act amended**

The Insurance Act is amended, in section 2, in the definition of “insurance agent”, by deleting the words “or the settlement of claims” and replacing them by the words “, the settlement of claims or performs such other activities related to insurance as the Commission may approve”.

## **29. Investment Promotion Act amended**

The Investment Promotion Act is amended –

(a) by inserting, after section 10, the following new section –

### **10A. Powers of Managing Director**

Notwithstanding any other enactment, the Managing Director may, where required under this Act, register an applicant or issue a relevant permit, licence, authorisation or clearance on behalf of a public sector agency.

(b) in Part III, by repealing the heading and replacing it by the following heading –

## **PART III – REGISTRATION WITH BOARD OF INVESTMENT**

(c) in section 12 –

(i) by repealing the heading and replacing it by the following heading –

**12. Registration**

(ii) in subsection (1C) –

(A) by repealing paragraph (b);

(B) by adding the following new paragraph –

(d) Any investor who wishes to operate –

(i) a private hospital under the Private Health Institutions Act;

(ii) a nursing home under the Private Health Institutions Act; or

(iii) a residential care home under the Residential Care Homes Act,

shall register with the Board of Investment.

(d) in section 18F, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) A recommendation under subsection (1) may include a request to the Managing Director to register an applicant or issue, on behalf of a public sector agency, a relevant permit, licence, authorisation or clearance to an applicant.

(3) Where the Managing Director receives a request under subsection (2), he shall register the applicant or issue the relevant permit, licence, authorisation or clearance to the applicant.

(e) by inserting, after Part IVA, the following new Part –

## **PART IVB – REGULATORY SANDBOX LICENCE**

### **18H. Application for Regulatory Sandbox licence**

(1) Where a person intends to conduct a business activity for which there are no, or no adequate, provisions under any enactment, that person may apply for a Regulatory Sandbox licence in accordance with this Part.

(2) An application under subsection (1) shall be made to the Managing Director electronically in such form and manner as he may determine and shall be accompanied by –

- (a) a business plan or feasibility study outlining the proposed business activity;
- (b) particulars of promoters, beneficial owners and proposed directors; and
- (c) such other information, particulars or documents as may be specified in guidelines issued by the Managing Director.

#### **18I. Consultations with public sector agency**

(1) Where the Managing Director receives an application under section 18H(1), he shall hold meetings with heads of relevant public sector agencies and obtain their views on the application.

(2) Where the head of a public sector agency is unable to attend a meeting under subsection (1), he shall designate a senior officer of the public sector agency to be his alternate representative at the meeting, with full authority to act as required.

#### **18J. Determination of application**

(1) On receipt of an application under section 18H(1), the Managing Director –

- (a) may, within 30 days, require the applicant to give such further information, particulars or documents as may be necessary; and
- (b) shall, as soon as reasonably practicable, refer the application to the Board with his comments, observations and recommendations.

(2) Where the Managing Director refers an application under subsection (1) to the Board, the Board may –

- (a) approve the application on such terms and conditions as it may determine;
- (b) refer the application back to the Managing Director for further enquiry; or
- (c) reject the application.

(3) Where the Board is of the opinion that the proposed activity may cause prejudice to the good repute of Mauritius, it shall reject the application.

(4) Where the Board rejects an application, the Managing Director shall, by notice in writing to the applicant, give reasons for the rejection.

(5) An applicant shall, by notice in writing, inform the Managing Director of any material change in his application which may have occurred, whether before or after the issue of a Regulatory Sandbox licence.

#### **18K. Issue of Regulatory Sandbox licence**

(1) Where an application is approved, the Managing Director shall issue a Regulatory Sandbox licence which shall be subject to such terms and conditions as the Board may determine.

(2) Where a Regulatory Sandbox licence has been issued in respect of a business activity and that business activity is subsequently regulated or better regulated under a subsequent enactment, the Regulatory Sandbox licence shall be governed by that enactment.

#### **18L. Monitoring of business activity**

The Managing Director shall monitor any business activity in respect of which a Regulatory Sandbox licence has been issued and ensure that a licensee complies with the conditions of the licence.

#### **18M. Suspension or revocation of Regulatory Sandbox licence**

(1) The Board may suspend or revoke a Regulatory Sanbox licence issued under this Part where –

- (a) it is urgent and necessary to do so for the prevention or mitigation of damage to the integrity of Mauritius or in the interests of public safety, public morality or public health;
- (b) it is urgent and necessary to do so for the protection of the good repute of Mauritius;
- (c) the licensee has failed to start the operation of his business activity within such time as may be mutually agreed between the Board and the licensee;
- (d) the Board is satisfied that the licensee has committed a material breach of the terms and conditions of the licence.

(2) Any suspension under subsection (1) shall be made on such terms and conditions as the Board may determine.

- (f) in section 28, in subsection (1)(aa), by deleting the words “prescribed under this Act” and “an investor under that Scheme” and replacing them by the words “referred to in section 12(1C)(a)” and “a person registered under that scheme”, respectively.

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

The Land (Duties and Taxes) Act is amended –

(a) in section 28, by repealing subsection (9) and replacing it by the following subsection –

(9) Subsection (2) shall not apply in relation to a deed witnessing the transfer of an immovable property –

- (a) from a company holding a certificate in respect of a project under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015"; or
- (b) to a non-citizen issued with an authorisation from the Board of Investment under the Non-Citizens (Property Restriction) Act.

(b) by inserting, after section 42A, the following new sections –

**42B. Recovery of arrears of duty or tax by Director-General**

(1) The Registrar-General may make a written request to the Director-General for the collection and enforcement on his behalf of any unpaid duty or tax.

(2) Where a written request is made under subsection (1) –

- (a) any unpaid duty or tax under subsection (1) shall, for the purpose of this section and section 42C, be deemed to be tax due to the Mauritius Revenue Authority; and
- (b) the Director-General shall exercise the powers conferred on him by the Mauritius Revenue Authority Act and the Income Tax Act, with such modifications, adaptations and exceptions as may be necessary to enable him to comply with the request.

(3) For the purpose of subsection (2), the Registrar-General shall submit to the Director-General a list of the outstanding debts to be recovered by him and, at the same time, inform the debtor that the debt has been referred to the Director-General for recovery.

**42C. Enforcement**

Parts IX and XI and sections 152A, 155, 159A and 160 of the Income Tax Act shall apply to the duty or tax, with such modifications, adaptations and

exceptions as may be necessary to enable the Director-General to comply with section 42B.

- (c) in section 45A –
  - (i) in subsection (9) –
    - (A) by inserting, after the words “Notwithstanding this Act or any other enactment,”, the words “but subject to subsection (9A);”;
    - (B) in paragraph (a), by deleting the figure “2018” and replacing it by the figure “2019”;
    - (C) in paragraph (b), in subparagraph (ii), by deleting the figures “4” and “2018” and replacing them by the figures “6” and “2019”, respectively;
    - (D) by deleting the words “31 December 2019” and replacing them by the words “30 June 2020 and the sale is made to a citizen of Mauritius”;
  - (d) by inserting, after subsection (9), the following new subsection –
    - (9A) Subsection (9) shall not apply in relation to the transfer of an immovable property on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015.

### **31. Law Practitioners Act amended**

The Law Practitioners Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “Global Legal Advisory Services” means the activity referred to under section 77A(1) of the Financial Services Act;
  - “Global Legal Advisory Services licence” means a Global Legal Advisory Services licence issued under the Financial Services Act;

- (b) by inserting, after section 2, the following new section –

#### **2A. Application of Act**

This Act shall, subject to sections 10AA and 10B, not apply to the holder of a Global Legal Advisory Services licence under the Financial Services Act.

- (c) by inserting, after section 10A, the following new section –

## **10AA.Global Legal Advisory Services**

Where an entity which is licensed or registered as a law firm in a foreign country makes an application for a Global Legal Advisory Services licence under the Financial Services Act, the Financial Services Commission shall notify the Attorney-General.

(d) in section 10B –

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

(aa) the name and address of every holder of a Global Legal Advisory Services licence;

(ii) by repealing subsection (2) and replacing it by the following subsection –

(2) The Legal Secretary shall, in June of every year, cause to be published in the Gazette a list of –

(a) law firms, law practitioners, legal consultants and foreign lawyers providing legal services for the law firms; and

(b) the holders of a Global Legal Advisory Services licence.

(iii) by adding the following new subsection –

(3) The Financial Services Commission shall communicate to the Legal Secretary an updated list of holders of a Global Legal Advisory Services licence as soon as reasonably practicable.

## **32. Local Government Act amended**

The Local Government Act is amended –

(a) in section 2, in the definition of “ratepayer”, by deleting the words “local rate” and replacing them by the words “local rate or general rate, as the case may be”;

(b) in section 48, in subsection (1) –

(i) by deleting the words “sections 117 and” and replacing them by the word “section”;

(ii) by deleting the words “for the determination of applications for Outline Planning Permissions and Building and Land Use Permits and”;

(c) in section 64, by repealing subsection (5) and replacing it by the following subsection –

(5) (a) No land shall be –

- (i) sold for a price which is below the market value of the land; or
- (ii) exchanged for a land whose value is below the market value of the land being exchanged,

as assessed by the Director, Valuation and Real Estate Consultancy Services.

(b) Notwithstanding paragraph (a), where the owner of a house, standing on a portion of land belonging to the Municipal City Council or Municipal Town Council, which was built as part of a housing estate commonly known as a Municipal City Housing Estate, or Municipal Housing Estate, is willing to buy the house and the portion of land on which it stands, the Municipal City Council or Municipal Town Council may sell that house and that portion of land to him by private contract at the price of 2,000 rupees.

(d) in section 95 –

(i) by repealing subsection (6) and replacing it by the following subsection –

(6) Notwithstanding this Act, where the cadastral value of an immovable property is not determined, a general rate in respect of that immovable property shall, on the basis of its net annual value ascertained by the Valuation Department, be levied in such manner as may be prescribed until such time as the cadastral value of that immovable property is determined.

(ii) by adding the following new subsections –

(9) Pursuant to subsection (6), the Minister may, in respect of general rate, make such regulations as he thinks fit.

(10) Regulations made under subsection (9) may provide for –

- (a) the manner by which the net annual value of an immovable property is ascertained by the Valuation Department;
- (b) the levying and payment of general rate;
- (c) the surcharge and interest for late payment of general rate;
- (d) the recovery, collection and enforcement of general rate;

(e) anything connected, consequential or incidental thereto.

(e) in section 105B –

- (i) in the heading, by deleting the words “**annual rental value**” and replacing them by the words “**net annual value**”;
- (ii) by deleting the words “annual rental value” wherever they appear and replacing them by the words “net annual value”;

(f) in sections 105C and 105D, by deleting the words “annual rental value” and replacing them by the words “net annual value”;

(d) by inserting, after section 110, the following new section –

#### **110A. Objection to assessment before Tribunal**

Notwithstanding section 110, any person aggrieved by any assessment made in respect of general rate may, within 14 days of receiving the notification of the assessment, lodge an objection to the assessment before the Tribunal.

(h) in section 115 –

- (i) by repealing subsection (1) and replacing it by the following subsection –

(1) For the purpose of this Sub-part, there shall be, in every Municipal City Council, Municipal Town Council or District Council, a Committee to be known as the Permits and Business Monitoring Committee, which shall consist of –

  - (a) (i) the Lord Mayor or Deputy Lord Mayor;
  - (ii) the Mayor or Deputy Mayor; or
  - (iii) the Chairperson or Vice-Chairperson of a district council,

who shall be the chairperson;

  - (b) 4 councillors, to be designated by the chairperson;
  - (c) the Chief Executive; and
  - (d) the heads of the Land Use and Planning, Public Infrastructure and Public Health Departments of the local authority.
- (ii) by inserting, after subsection (1), the following new subsection –

(1A) Where any person referred to in subsection (1)(c) or (d) is unable to attend a meeting of the Committee, he shall designate a senior officer to be his alternate representative at the meeting, with written authority to act as required.

(iii) by adding the following new subsection –

(4) Notwithstanding sections 23 and 33, the term of office of –

- (a) the chairperson of the Permits and Business Monitoring Committee shall begin on the day the Lord Mayor, Mayor or Chairperson of the District Council is elected, and shall continue until his successor is elected; and
- (b) the Councillors of the Permits and Business Monitoring Committee shall begin on the day they are designated by the chairperson of the Permits and Business Monitoring Committee and shall continue in office until the election of a new Lord Mayor, Mayor or Chairperson of the District Council.

(i) in section 117 –

(i) by repealing subsection (5) and replacing it by the following subsection –

(5) On receipt of an application under subsection (4), the Chief Executive of the Municipal City Council, Municipal Town Council or District Council or his representative shall –

- (a) not later than 8 working days from the date of receipt, seek from the applicant any additional information, particulars or documents in relation thereto; and
- (b) on the effective date, issue to the applicant an acknowledgement receipt in respect of the application.

(ii) in subsection (7), by deleting the words “, and after approval of the Executive Committee”;

(iii) by repealing subsection (9) and replacing it by the following subsection –

(9) Except with the approval of the Minister, no Outline Planning Permission or Building and Land Use Permit shall be issued for any development of land, construction of a building or extensive alterations, or additions or repairs to an existing building for use as a place of public worship.

- (iv) in subsection (12), by repealing paragraph (a);
- (j) in section 122, by inserting, after subsection (6), the following new subsection –
  - (6A) (a) This section shall, subject to paragraph (b), in respect of a period of 3 years as from 1 January 2017, not apply to an economic operator carrying out trade activities whose annual trade fee does not exceed 5,000 rupees at 30 June 2016.
  - (b) Any economic operator who is exempted pursuant to paragraph (a) shall be issued with an exemption certificate by the Municipal City Council, Municipal Town Council or District Council, as the case may be.
  - (c) Paragraph (a) shall not apply to trade activities regulated under the Excise Act, gambling activities under the Gambling Regulatory Authority Act or such other activities as may be prescribed.
- (k) in section 123 –
  - (i) by repealing subsection (3) and replacing it by the following subsection –
    - (3) Subject to section 122(6), every person carrying on a classified trade shall display, in a conspicuous place at each of his business premises, the receipt acknowledging payment of the fee or the exemption certificate under section 122 in respect of the current financial year.
    - (ii) in subsection (4), by inserting, after the words “payment of the fee”, the words “or the exemption certificate”;
  - (l) in section 124 –
    - (i) in subsection (1)(d), by inserting, after the words “payment of the fee”, the words “or the exemption certificate”;
    - (ii) in subsection (2)(a), by inserting, after the words “payment of the fee”, the words “or the exemption certificate”;
  - (m) by repealing Sub-part G.

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

The Mauritius Cane Industry Authority Act is amended, in section 47, in subsection (2), by deleting the figure “20” and replacing it by the figure “40”.

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

The Mauritius Revenue Authority Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“ATDR Panel” means the Alternative Tax Dispute Resolution Panel set up under section 21C(2);

(b) in section 3 –

(i) by repealing subsection (3) and replacing it by the following subsection –

(3) (a) Subject to paragraph (b), any tax collected by the Authority shall, as soon as is reasonably practicable, be paid by the Director-General into the Consolidated Fund.

(b) The Director-General shall pay –

(i) the advance the recycling fee referred to in section 69G of the Environment Protection Act into the National Environment Fund;

(ii) the sum referred to in section 60(1)(d), and the net proceeds referred to in section 71(3)(c), of the Gambling Regulatory Authority Act into the Lotto Fund set up under section 85 of the Gambling Regulatory Authority Act; and

(iii) the levy imposed under section 114 of the Gambling Regulatory Authority Act into the Responsible Gambling and Capacity Building Fund set up under section 11A of the Gambling Regulatory Authority Act.

(ii) in subsection (6), by deleting the words “subsection 5(a)(i)” and replacing them by the words “subsection (5)(a)”;

(c) by inserting, after section 7B, the following new section –

#### **7C. Objection determined by Director-General**

Where an objection under any Revenue Law is determined, the Director-General shall, in respect of each ground of objection, specify the reasons for his determination.

(d) by inserting, after Part IVA, the following new Part –

### **PART IVB – ALTERNATIVE TAX DISPUTE RESOLUTION**

#### **21C. Alternative Tax Dispute Resolution**

(1) Where a person –

- (a) is assessed to tax under section 129 of the Income Tax Act or section 37 of the Value Added Tax Act;
- (b) is not satisfied with the assessment; and
- (c)
  - (i) has lodged an objection to the assessment in accordance with section 131A of the Income Tax Act or section 38 of the Value Added Tax Act;
  - (ii) has lodged written representations with the Clerk to the Committee; or
  - (iii) has appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

he may make an application, in writing, to the Director-General for a review of the assessment, setting out the grounds of his dissatisfaction.

(2) The Director-General shall set up an Alternative Tax Dispute Resolution Panel to deal with the application made under subsection (1).

- (3) (a) The ATDR Panel shall consist of –
  - (i) a chairperson, who shall be an officer not below the grade of Director, to be designated by the Director-General;
  - (ii) a senior officer, to be designated by the Director-General; and
  - (iii) a person who has been a law practitioner for not less than 5 years, to be appointed by the Minister.

(b) Any member of the ATDR Panel shall not have been involved in the dispute.

(4) On receipt of an application made under subsection (1), the Director-General shall, within one month, refer the case to the ATDR Panel and inform the applicant accordingly.

(5) In the course of the examination of an application made under subsection (1), the ATDR Panel may require the applicant to submit any information or particulars relevant to the application for review.

(6) The ATDR Panel shall, within 6 months from the date on which the applicant was informed that his application for review has been referred to the ATDR Panel, make a decision.

(7) The Director-General may amend or maintain the assessment in conformity with the decision of the ATDR Panel under subsection (6).

(8) (a) Where there is an agreement between the Director-General and the applicant, the agreement shall –

- (i) cover all items in dispute;
- (ii) be final and binding on both the applicant and the Director-General; and
- (iii) include the terms and conditions for the settlement of the tax liability.

(b) The decision of the ATDR Panel shall not serve as a precedent or reference for other cases.

(9) Where there is an agreement between the Director-General and the applicant regarding a case where the applicant has –

- (a) objected to the assessment;
- (b) lodged written representations before the Committee; or
- (c) appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

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

(10) (a) Where the applicant does not agree with the decision of the ATDR Panel –

- (i) he shall, within one month of the date of the decision of the Panel, so inform the Panel;
- (ii) where the case is not already pending before the Committee, Supreme Court or Judicial Committee of the Privy Council, as the case may be, he may proceed, within 28 days from the date of the decision referred to in subsection (6), with the objection to the assessment in accordance with section 131A of the Income Tax Act or section 38 of the Value Added Tax Act; or
- (iii) where the case of the applicant is pending before the Committee, Supreme Court or Judicial Committee of the Privy Council, as the case may be, he may proceed with the case.

(b) An applicant may, at any stage, withdraw an application pending before the ATDR Panel and proceed in accordance with paragraph (a)(ii) or (iii), as the case may be.

(c) Notwithstanding section 131B(7) of the Income Tax Act and section 39(4) of the Value Added Tax Act, where an objection by the applicant was pending before he made an application for review under subsection (1), the objection shall be determined within 4 months from the date on which he informs the ATDR Panel that he does not agree with its decision or withdraws his application for review under paragraph (b), as the case may be.

(11) The ATDR Panel shall not entertain an application for review of an assessment in such circumstances as may be prescribed.

(e) in section 28, by adding the following new subsection –

(15) Notwithstanding the repeal of the Shooting and Fishing Lease Tax Act, any tax remaining due and unpaid before the date of its repeal shall remain payable and shall be recoverable by the Director-General as if the Shooting and Fishing Lease Tax Act had not been repealed.

### **35. Medical Council Act amended**

The Medical Council Act is amended, in section 24, by adding the following new subsection –

(5) Entry examinations for pre-registration trainees shall be conducted by an independent body of international repute under the aegis of the Council before such trainees are enlisted by the Ministry.

### **36. Morcellement Act amended**

The Morcellement Act is amended –

(a) in section 5 –

(i) in subsection (5), by adding the following new paragraph, the word “and” at the end of paragraph (b) being deleted and the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” –

(d) be made in one original and accompanied by the documents specified in the guidelines referred to in paragraph (a).

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

(5A) (a) The Secretary to the Board shall, on receipt of an application, forthwith examine the application and shall, where the application is –

(i) complete and in accordance with the

guidelines referred to in subsection (5)(a), give, within 3 working days of the date of receipt of the application, written notice to the applicant thereof; or

(ii) not complete or not in accordance with the guidelines referred to in subsection (5)(a), give, within 3 working days of the date of receipt of the application, written notice to the applicant thereof, specifying the information or documents required.

(b) An applicant shall, within 8 working days of the notification under paragraph (a)(ii), submit the required information or documents.

(c) Where an application is complete, the Secretary to the Board shall forthwith refer the application to the Board and the Board shall examine the application in accordance with section 6.

(b) in section 6, in subsection (9), by deleting the definition of “effective date” and replacing it by the following definition –

“effective date”, in relation to section 5, means the date on which the application is complete and which date shall be communicated to the developer.

(c) in section 7 –

(i) in subsection (1), by deleting the word “thereof” and replacing it by the words “thereof and submit the documents specified in the guidelines referred to in section 5(5)(a);”

(ii) by repealing subsection (5) and replacing it by the following subsection –

(5) Any morcellement permit referred to in subsection (3) or (4) –

(a) shall, subject to section 9, be issued by the Minister not later than 5 working days from the date reported to him by the Board; and

(b) may be issued on such terms and conditions as the Minister may determine.

### **37. National Pensions Act amended**

The National Pensions Act is amended –

(a) in section 2 –

- (i) in the definition of "widow" –
  - (A) by deleting the word "includes" and replacing it by the word "means";
  - (B) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) the surviving female partner of a civil or religious marriage; or
- (ii) in the definition of "widow's contributory pension", by inserting, after the word "payable", the words "to a widow";
- (iii) by inserting, in the appropriate alphabetical order, the following new definitions –
  - "spouse" means the male or female partner of a civil or religious marriage;
  - "widower" means –
    - (a) the surviving male partner of a civil or religious marriage; or
    - (b) the surviving male partner of a civil or religious marriage whose spouse has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien;

"widower's contributory pension" means a pension payable to a widower under section 22;

- (b) in section 8, in subsection (1) –
  - (i) by inserting, after the words "section 10", the words "and such terms and conditions as may be prescribed";
  - (ii) in paragraph (b), by deleting the words "has reached the age of 15 and";
- (c) in section 17, by inserting, after subsection (2B), the following new subsections –
  - (2C) Notwithstanding subsection (1), an insured person or his employer or both may opt to pay a contribution on wage greater than that specified in the Fifth Schedule.
  - (2D) Where an option has been made under subsection (2C) –

- (a) the insured person shall inform the employer of his option; and
- (b) the employer shall inform the Ministry of the option in such form as may be prescribed.

(d) in section 22 –

- (i) in the heading, by inserting, after the word “**Widow’s**”, the words “**or Widower’s**”;
- (ii) in subsection (1), by deleting the words “, the widow shall be entitled to a widow’s contributory pension” and replacing them by the words “or widower, the widow or widower shall be entitled to a widow’s or widower’s contributory pension, as the case may be”;
- (iii) by repealing subsection (2) and replacing it by the following subsection –

(2) The contributory pension payable to a widow or widower under retirement age shall –

  - (a) for the first 12 months of being entitled to a widow’s or widower’s contributory pension or where the widow or widower has a dependent child, be the amount calculated in accordance with the Third Schedule;
  - (b) in any other case, be two thirds of the amount calculated in accordance with the Third Schedule.
- (iv) in subsection (2A) –
  - (A) by deleting the words “spouse of the widow” and replacing them by the words “spouse of the widow or widower, as the case may be,”;
  - (B) by deleting the words “the widow shall” and replacing them by the words “the widow or widower shall”;
- (v) by repealing subsection (3) and replacing it by the following subsection –

(3) Notwithstanding section 20(2) but subject to section 23A(2A), the contributory pension payable to a widow or widower who has reached retirement age at the date of being entitled or on subsequently reaching retirement age thereafter shall be –

  - (a) in the case of a widow –
    - (A) where the husband has reached retirement age at the date when her entitlement to a widow’s contributory pension arises, the

amount of the contributory retirement pension in accordance with the Third Schedule, payable to him or which would have been payable to him had he retired before the date when her entitlement to a widow's contributory pension arises;

(B) where the husband has not reached retirement age at the date when her entitlement to a widow's contributory pension arises, the amount of the contributory retirement pension which would have been payable to him in accordance with the Third Schedule, as if he had been entitled to the pension at the date when her entitlement to a widow's contributory pension arises, such amount being not less than the amount payable under subsection (2)(a) or (2)(b); or

(b) in the case of a widower –

(A) where the wife has reached retirement age at the date when his entitlement to a widower's contributory pension arises, the amount of the contributory retirement pension in accordance with the Third Schedule, payable to her or which would have been payable to her had she retired before the date when his entitlement to a widower's contributory pension arises;

(B) where the wife has not reached retirement age at the date when his entitlement to a widower's contributory pension arises, the amount of the contributory retirement pension which would have been payable to her in accordance with the Third Schedule, as if she had been entitled to the pension at the date when his entitlement to a widower's contributory pension arises, such amount being not less than the amount payable under subsection (2)(a) or (b).

(vi) in subsection (4) –

- (A) by inserting, after the word "widow's", the words "or widower's";
- (B) by deleting the word "widow" and replacing it by the words "widow or widower, as the case may be";

- (vii) in subsection (5), by deleting the words "widow, whose husband" and replacing them by the words "widow whose husband, or a widower whose wife,";
- (e) in section 23A, by repealing subsection (1) and replacing it by the following subsection –
  - (1) A lump sum made up of contributions paid by an insured person, together with accrued interest as determined by such actuary as the Minister may appoint, shall be payable where –
    - (a) the insured person dies before attaining retirement age and was unmarried at the time of death;
    - (b) no contributory pension was awarded under Part IV on the basis of the contributions: and
    - (c) no contributory pension is claimable after the death of the insured person.
- (f) in section 23B –
  - (i) in subsection (1), by inserting, after the words "section 13", the words "and has not opted to receive pension under Part IV";
  - (ii) by inserting, after subsection (1), the following new subsections –
    - (1A) Where the non-citizen dies and no contributory pension has been paid under Part IV, the contributions and accrued interest referred to in subsection (1) shall be paid to his surviving spouse or in the absence of a surviving spouse, to the other legal personal representative of the deceased.
    - (1B) Where any payment is made under subsection (1) or (1A), the contributions made by the employer shall not be used for the purpose of computing any contributory pension payable under Part IV.
    - (1C) Notwithstanding subsection (1A), where the non-citizen dies and leaves a surviving spouse or one or more orphans who are citizens, the surviving spouse or orphans, as the case may be, may opt for a contributory pension under Part IV in lieu of a refund of contributions.
- (iii) in subsection (2), by deleting the words "(1) shall" and replacing them by the words "(1) or (1A) shall";
- (g) in section 41 –
  - (i) in subsection (1), by deleting the words "contributory pension or a" and replacing them by the words "or widower's contributory pension or";

- (ii) in subsection (2) –
  - (A) by inserting, after the word “widow”, the words “or widower”;
  - (B) by deleting the words “her remarriage, she” and replacing them by the words “being remarried, the widow or widower”;

- (iii) by repealing subsection (3) and replacing it by the following subsection –

(3) Subject to subsection (4), where –

- (a) a widow or widower has ceased to be qualified to receive a pension under subsection (1) on being remarried; and
  - (b) (i) the marriage is dissolved; or
    - (ii) she or he is judicially separated,

she or he shall be entitled to receive the widow’s or widower’s contributory pension or survivor’s pension, as the case may be, which was payable to her or him immediately before her or his remarriage.

- (iv) by repealing subsection (4) and replacing it by the following subsection –

(4) Where a widow or widower who is entitled to a pension under subsection (3) is also entitled –

- (a) in the case of the widow, on her divorce or judicial separation from her second husband; or
  - (b) in the case of the widower, on his divorce or judicial separation from his second wife,

to alimony, the amount of the pension shall be reduced by the amount of the alimony.

(h) in section 42, in subsection (1) –

- (i) by inserting, after the word “widow”, the words “or widower”;
- (ii) in paragraph (a), by inserting, after the word “widow’s”, the words “or widower’s”;
- (iii) by inserting, after the word “she”, the words “or he”;

(i) in the First Schedule, in paragraph (3), in the second column, by deleting the words “and not exceeding Rs 885 for a month”;

- (j) in the Third Schedule, in item 1, in the definition of "financial year", by deleting the words "31 December" and replacing them by the words "30 June".

**38. National Savings Fund Act amended**

The National Savings Fund Act is amended, in section 2 –

- (a) in the definition of "financial year", by deleting the words "31 December" and replacing them by the words "30 June";
- (b) in the definition of "lump sum", in paragraph (a), by deleting the words "or (b)(iii)" and replacing them by the words ", (b)(iii) or (vii)";
- (c) in the definition of "retirement", in paragraph (b), by inserting, after subparagraph (i), the following new subparagraph –
  - (ia) in respect of a person aged 60 or more, retirement, or otherwise ceasing to work, on or before the age of 60;

**39. -**

**40. Public Debt Management Act amended**

The Public Debt Management Act is amended –

- (a) in section 3, in subsection (2), by deleting the word "Government" and replacing it by the words "Government or for such other purposes as may be prescribed";
- (b) in section 5, by adding the following new subsections –

(10) All proceeds from the issuance of Government securities to support monetary policy objectives shall be deposited in an account at the Bank and used only for the redemption of such securities.

(11) Any cost incurred by Government in the issuance of Government securities to support monetary policy objectives shall be borne by the Bank, unless Government decides to meet such cost.

- (c) in section 7, in subsection (1C)(a), by repealing subparagraph (iv) and replacing it by the following subparagraph –
  - (iv) the supervising officer of the Ministry responsible for the subject of institutional reforms or his representative.
- (d) in section 8, in subsection (2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) may require –

- (i) the Rodrigues Regional Assembly, a local government or a public enterprise, as the case may be, to furnish proof of its capacity to repay the money borrowed; and
- (ii) a risk assessment exercise to be carried out to determine the level of risk involved with regard to the issue of the guarantee.

(e) in section 9, in subsection (3)(b), by deleting the words “from time to time,” and replacing them by the words “regularly”.

#### **41. Public-Private Partnership Act amended**

The Public-Private Partnership Act is amended –

(a) in section 2 –

- (i) by deleting the definition of “Committee”;
- (ii) by deleting the definition of “contracting authority” and replacing it by the following definition –

“contracting authority” means a Ministry, a Government department, a local authority, the Rodrigues Regional Assembly, a statutory body or any other Government-owned, or Government-controlled, entity designated by Government;
- (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“BOT Projects Unit” has the same meaning as in the Build Operate Transfer Projects Act 2016;

“control”, in relation to “Government-controlled”, has the same meaning as in section 3(1D) of the Public Procurement Act;

“own”, in relation to “Government-owned”, has the same meaning as in section 3(1D) of the Public Procurement Act;

(b) by repealing section 3 and replacing it by the following section –

#### **3. BOT Projects Unit**

Notwithstanding section 4 of the Build Operate Transfer Projects Act 2016, the BOT Projects Unit shall deal with all matters relating to public-private partnership projects.

- (c) by repealing section 3A;
- (d) by repealing section 3B and replacing it by the following section –

**3B. Functions of BOT Projects Unit in matters relating to public-private partnership projects**

Notwithstanding section 5 of the Build Operate Transfer Projects Act 2016, the BOT Projects Units shall –

- (a) make an assessment of a project submitted to it and give its recommendations to the relevant contracting authority;
- (b) develop best practice guidelines in relation to all aspects of public-private partnership;
- (c) formulate policy in relation to public-private partnership projects; and
- (d) develop public-private partnership awareness in the country.

- (e) in section 3C, in subsections (2), (3) and (4), by deleting the word “Committee” wherever it appears and replacing it by the words “BOT Projects Unit”;
- (f) in section 4 –
  - (i) in subsection (1) –
    - (A) by inserting, after paragraph (a), the following new paragraphs –
      - (aa) submit to the BOT Projects Unit a project brief for registration of a project;
      - (ab) set up a project team and designate a suitable and qualified project officer to manage a project;
    - (B) by repealing paragraph (c) and replacing it by the following paragraph –
      - (c) submit the feasibility study to the BOT Projects Unit for its assessment;
    - (C) by repealing paragraph (d) and replacing it by the following paragraph –
      - (d) where appropriate, submit a request for proposal to the Board to obtain its written authorisation to advertise, invite, solicit or call for bids.

- (ii) by repealing subsection (2);
- (g) by repealing section 7;
- (h) in section 10, by repealing subsections (6) and (7);
- (i) by repealing section 14 and replacing it by the following section –

#### **14. Act not applicable**

This Act shall not apply where –

- (a) a contracting authority has, before the commencement of section 41 of the Finance (Miscellaneous Provisions) Act 2016, issued a request for proposal in respect of a project;
- (b) subject to the Public Procurement Act, there is an agreement or arrangement between Mauritius and a foreign State for a project which allows Mauritius to benefit from the expertise and development experience of that foreign State in a particular field.

#### **42. Public Procurement Act amended**

The Public Procurement Act is amended –

- (a) in section 3 –
  - (i) in subsection (1), by adding the following new paragraph, the word “or” at the end of paragraph (e) being deleted and “the full stop at the end of paragraph (f) being deleted and replaced by the words”; or” –
    - (g) by any public body in respect of vessels, including maintenance, repairs and periodic overhauls in a dry dock.
  - (ii) in subsection (1A)(b), by deleting the words “or (f)” and replacing them by the words “, (f) or (g)”;
- (b) in section 11, in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (e)(ii) being deleted and replaced by the words “; and” –
  - (f) review the recommendations of a public body with respect to an amendment that increases the contract value pursuant to section 25(2)(c) or (d) or 46(3), or a variation pursuant to section 46(4) and –
    - (i) approve the variation or amendment proposed;

- (ii) require the public body to make a fresh recommendation; or
- (iii) reject the variation or amendment proposed.

(c) in section 27, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), an invitation for bids may, in case a prior bidding exercise has been unsuccessful, be issued without a prequalification exercise.

(d) in section 39 –

- (i) in subsection (1), by adding the following new paragraphs, the word “or” at the end of paragraph (c) being deleted and the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –
  - (e) the bidding document requires substantial modification making it more convenient to restart a new bidding process; or
  - (f) after the closing date and time for submission of bids and before the opening of bids, it is determined that one or more bidders were unable to submit bids due to such circumstances as may be prescribed.
- (ii) in subsection (3), by deleting the words “or (b)” and replacing them by the words “, (b) or (f)”;

(e) in section 40, by inserting, after subsection (2B), the following new subsection –

(2C) Notwithstanding subsection (1), a public body may limit the award of the number of lots to suppliers provided that such limitations are based on non-discriminatory criteria for determining which lots shall be awarded to substantially responsive suppliers that shall be indicated in the bidding document.

(f) in section 44, in subsection(1B), by adding the following new paragraph –

- (d) The Vice-chairperson and members shall be under the administrative control of the Chairperson.

(g) in section 46, by inserting, after subsection (4), the following new subsection –

(4A) No –

- (a) amendment requiring fresh procurement proceedings under subsection (3);
- (b) variation or adjustment under subsection (4); or

(c) direct procurement under section 25(2)(c) or (d),

shall be made or carried out, as the case may be, with respect to major contracts that exceed the prescribed amount, without the prior approval of the Board.

#### **43. Registration Duty Act amended**

The Registration Duty Act is amended –

(a) in section 3, in subsection (1), by repealing paragraph (d) and replacing it by the following paragraph –

(d) (i) any lease agreement entered into by a leasing company or any deed witnessing a loan other than a secured housing loan by a citizen of Mauritius; or

(ii) any deed witnessing a secured housing loan by a citizen of Mauritius,

in accordance with Part VII of the First Schedule;

(b) in section 27 –

(i) in subsection (2A)(a), by deleting the figure "2018" and replacing it by the figure "2019";

(ii) in subsection (3) –

(A) in paragraph (a) –

(I) by deleting the words "of transfer to an individual of 18 years of age or over";

(II) by deleting the figure "75,000" and replacing it by the figure "100,000";

(B) in paragraph (b) –

(I) in subparagraph (iii), by deleting the words "subsection (5)" and replacing them by the words "subsection (5) on or after 29 July 2016";

(II) by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) he or his spouse was not the sole owner of any immovable property in or outside Mauritius as at 29 July 2016;

- (III) by repealing subparagraph (ix) and replacing it by the following subparagraph –
  - (ix) the extent of the immovable property does not exceed 844 square metres or 20 perches;
- (iii) in subsection (4)(a), by deleting the words “subsection (3)(a)” and replacing them by the words “subsections (3)(a) and (5)(a)”;
- (iv) in subsection (5) –
  - (A) in paragraph (a), by deleting the words “of transfer to an individual of 18 years of age or over”;
  - (B) in paragraph (b) –
    - (I) in subparagraph (ii), by deleting the word “subsection” and replacing it by the words “subsection on or after 29 July 2016”;
    - (II) by repealing subparagraph (iii) and replacing it by the following subparagraph –
      - (iii) he or his spouse was not the sole owner of any immovable property in or outside Mauritius as at 29 July 2016;
    - (III) by repealing subparagraph (vii), and replacing it by the following subparagraph –
      - (vii) the transfer is not in respect of an immovable property situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015;
  - (v) in subsection (5A) –

- (A) in paragraph (a) –
  - (I) by deleting the words “31 December 2019” and “an individual of 18 years of age or over” and replacing them by the words “30 June 2020” and “a citizen of Mauritius”, respectively;
  - (II) in subparagraph (ii), by deleting the figure “2018” and replacing it by the figure “2019”;
- (B) in paragraph (aa), in subparagraph (ii), by deleting the figure “4” and replacing it by the figure “6”;
- (C) in paragraph (b) –
  - (I) in subparagraph (ii), by deleting the words “this subsection” and replacing them by the words “this subsection on or after 29 July 2016”;
  - (II) by repealing subparagraph (iii) and replacing it by the following subparagraph –
    - (iii) he or his spouse was not the sole owner of any immovable property in or outside Mauritius as at 29 July 2016;
  - (III) by repealing subparagraph (vii) and by replacing it by the following subparagraph –
    - (vii) the transfer is not in respect of an immovable property situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015;
- (vi) by inserting, after subsection (5A), the following new subsection –
  - (5B) (a) Notwithstanding this Act or any other enactment, but subject to paragraph (c), the duty leviable under this Act in respect of any deed of transfer to an individual witnessing the transfer of a newly-

built dwelling on or before 30 June 2020, shall be reduced by the amount of the duty leviable or 300,000 rupees, whichever is the lesser.

(b) A transferee shall qualify for a reduction under paragraph (a) provided that –

- (i) he is a citizen of Mauritius;
- (ii) the transfer is not in relation to a newly-built dwelling situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015;
- (iii) the value of the newly-built dwelling referred to in paragraph (a) does not exceed 6 million rupees.

(c) In this subsection –

“newly-built dwelling” –

- (a) means a portion of freehold land with a residential building thereon or a residential lot which is the subject of a duly registered and transcribed deed witnessing a *règlement de copropriété* in accordance with articles 664 and 664-1 to 664-94 of the Code Civil Mauricien, which has never been occupied before the present sale; and
- (b) includes a residential building which is being acquired on the basis of a plan or during the construction phase, governed by the provisions of a *vente à terme* or *vente en l'état futur d'achèvement* (VEFA), as the case may be, in accordance with articles 1601-1 to 1601-45 of the Code Civil Mauricien.

(c) by inserting, after section 45A, the following new sections –

#### **45B. Recovery of arrears of registration duty by Director-General**

(1) The Receiver may make a written request to the Director-General for the collection and enforcement on his behalf of any unpaid registration duty.

(2) Where a written request is made under subsection (1) –

- (a) any unpaid registration duty under subsection (1) shall, for the purpose of this section and section 45C, be deemed to be tax due to the Mauritius Revenue Authority; and
- (b) the Director-General shall exercise the powers conferred on him by the Mauritius Revenue Authority Act and the Income Tax Act, with such modifications, adaptations and exceptions as may be necessary to enable him to comply with the request.

(3) For the purpose of subsection (2), the Receiver shall submit to the Director-General a list of the outstanding debts to be recovered by him and at the same time inform the debtor that the debt has been referred to the Director-General for recovery.

#### **45C. Enforcement**

Parts IX and XI and sections 152A, 155, 159A and 160 of the Income Tax Act shall apply to the registration duty with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to comply with section 45B.

#### **44. Representation of the People Act amended**

The Representation of the People Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“public notice” means a notice published in the Gazette, in a newspaper, in electronic form or through any other technological means or in such other manner as the Commission or Electoral Commissioner may determine;
- (b) in section 6A, in subsection (1), by deleting the words “notice published in the Gazette” and replacing them by the words “public notice”;
- (c) in section 9A, in subsection (4), by deleting the words “notice published in the Gazette and in 3 daily newspapers” and replacing them by the words “public notice”;
- (d) in section 10, in subsection (1)(b)(ii), by deleting the words “further notice of paragraph (a) by publication in at least 3 daily newspapers” and replacing them by the words “public notice of paragraph (a)”;
- (e) in section 56, in subsection (7)(a), by deleting the words “publish in a daily newspaper a” and replacing them by the words “give public”.

## **45. Securities Act amended**

The Securities Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
  - “corporate finance advisory” means the provision of advisory services on –
    - (a) compliance with the listing requirements of any securities exchange;
    - (b) raising of funds through the issue of securities;
    - (c) arrangement or restructuring including takeovers, mergers and acquisitions, of a corporation, as far as it relates to securities transactions; or
    - (d) any other matter specified in FSC Rules;
- (b) in section 29, in subsection (1), by deleting the word “No” and replacing it by the words “Subject to section 79A of the Financial Services Act, no”;
- (c) in section 30 –
  - (i) by deleting the word “No” and replacing it by the words “Subject to section 79A of the Financial Services Act, no”;
  - (ii) by adding the following new paragraph, the word “or” at the end of paragraph (a) being deleted and the comma at the end of paragraph (b) being deleted and replaced by the words “; or” –
    - (c) give advice on corporate finance advisory matters concerning securities transactions,

## **46. Shooting and Fishing Leases Act amended**

The Shooting and Fishing Leases Act is amended –

- (a) in section 2 –
  - (i) in the definition of “lease”, by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (a) being deleted and the comma at the end of paragraph (b) being deleted and replaced by the words “; and” –
    - (c) subject to the payment of such fees as may be prescribed, to carry out eco-tourism activities,
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“eco-tourism activities” means such nature-based or adventure-related tourism activities as may be prescribed;

- (b) in section 17, by deleting the words “shoot or fish” and replacing them by the words “shoot, fish or carry out eco-tourism activities”.

**47. Sir William Newton Underpass, Port Louis (Authorised Construction) Act amended**

The Sir William Newton Underpass, Port Louis (Authorised Construction) Act is amended by repealing section 5.

**48. Small and Medium Enterprises Development Authority Act amended**

The Small and Medium Enterprises Development Authority Act is amended –

- (a) in section 5A, in subsection (3), by deleting the words “, financing”;
- (b) in section 25 –
  - (i) by inserting, after subsection (1), the following new subsection –

(1A) An individual operating an enterprise with an annual turnover of not more than 10 million rupees, a company or co-operative society, may apply for registration with the Authority under this section.
  - (ii) in subsection (2), by inserting, after the words “subsection (1)”, the words “or (1A)”.

**49. Repealed by [\[Act No. 10 of 2017\]](#)**

**50. State Trading Corporation Act amended**

The State Trading Corporation Act is amended –

- (a) in section 4, by inserting, after paragraph (d), the following new paragraph, the word “and” at the end of paragraph (d) being deleted –
  - (da) engage in the storage of petroleum products and promotion and development of bunkering and petroleum-related activities; and
- (b) by inserting, after section 16, the following new section –

**16A. Interest in agency or body of persons**

The Corporation may, for the purpose of its activities, acquire or hold any interest in any other agency or body of persons, whether corporate or unincorporate.

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

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

(a) by inserting, after section 4B, the following new section –

### **4C. Application of surplus amount**

Where the financial statements of a statutory body show an operating surplus or accumulated revenue reserve arising from special circumstances, the Board may, with the approval of the Minister, transfer into its reserve account such amount as it may deem appropriate and remit the remaining amount into the Consolidated Fund.

(b) in the First Schedule, by deleting the following item and its corresponding entry –

National Human Rights Commission	Protection of Human Rights Act
----------------------------------	--------------------------------

(c) in the Second Schedule, in Part II, by deleting the following item and its corresponding entry –

National Human Rights Commission	Protection of Human Rights Act
----------------------------------	--------------------------------

## **52. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended –

(a) in section 27, by deleting the definition of “effective date” and replacing it by the following definition –

“effective date”, in relation to section 28, means the date on which the application is complete;

(b) in section 28 –

(i) in subsection (3) –

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

(B) in the newly lettered paragraph (a), by deleting the word “particulars” and replacing it by the word “documents”;

(C) by adding the following new paragraph –

(b) An applicant shall not be required to submit more than one original copy of the application and documents.

(ii) in subsection (3A) –

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

(B) by adding the following new paragraphs –

(b) The original of the application, together with the required documents, shall be forwarded to the supervising officer of the Ministry who shall cause a scanned copy of the application and documents to be forwarded electronically to the Secretary to the committee.

(c) The Secretary to the committee shall, on receipt of the application, forthwith examine the application and shall, where the application is –

(i) complete and in accordance with the guidelines, give, within 3 working days of the date of receipt of the application, written notice to the applicant thereof; or

(ii) is not complete or not in accordance with the guidelines, give, within 3 working days of the date of receipt of the application, written notice to the applicant thereof, specifying the information or documents required and the time limit, which shall not exceed 8 working days from the date of the notification, for submission of the required information or documents.

(d) Where the application is complete, the Secretary to the committee shall forthwith refer the application to the committee and the committee shall examine the application in accordance with subsection (8A)(a) and (b).

(iii) by repealing subsection (3AA);

(iv) by inserting, after subsection (4F), the following new subsection –

(4FA) (a) Where a person who is entitled to convert land under section 11(3) and (11), or to an exemption from land conversion tax under section 29(1)(c)(ii), (d) or (f) or in such circumstances as may be prescribed, makes an application under this section for land conversion in respect of a site situated in a smart city area, the area to be converted

free of land conversion tax shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(b) Where a person who –

- (i) has obtained approval to convert land under this section pursuant to section 11(3) and (11); or
- (ii) has obtained approval to convert land under this section and has obtained an exemption from land conversion tax under section 29(1)(c)(ii), (d) or (f) or in such other circumstances as may be prescribed,

makes an application under subsection (4F) for a change in site to a smart city or within a smart city area, the area in the relocated site to be converted free of land conversion tax shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(c) Where the change in site referred to in paragraph (b) is from a smart city area to a site outside that area, the area of the relocated site to be converted free of land conversion tax shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(d) In this subsection –

“smart city area” means an area in respect of which a letter of comfort, a letter of intent or an SCS certificate is issued under the Investment Promotion (Smart City Scheme) Regulations 2015.

### **53. Sugar Industry Pension Fund Act amended**

The Sugar Industry Pension Fund Act is amended –

(a) in section 2, in the definition of “employer” –

- (i) by repealing paragraph (f);
- (ii) by inserting, after paragraph (h), the following new paragraph –
  - (ha) the successors and assignees of the persons referred to in paragraphs (a) to (e), (g) and (h);

(b) in section 4, in subsection (3)(d), by deleting the words “State Insurance Corporation of Mauritius” and replacing them by the words “State Insurance Company of Mauritius Limited”;

(c) by inserting, after section 6, the following new sections –

## **6A. Pension liability of Fund**

(1) Notwithstanding section 6 but subject to subsections (2) and (3), where the payment of a pension becomes due to a member or is otherwise imposed in respect of the member's employer, the liability of the Fund shall be limited, and the member shall be entitled to have recourse only to the assets attributable to his employer, and that liability shall not extend to, and the member shall not have recourse to, the assets of the Fund or the assets attributable to any other employer.

(2) Where a member institutes proceedings or otherwise makes a claim for pension against the Fund and the Fund is held liable to pay a pension to the member, the Fund shall be entitled to make a claim against the employer of that member for the amount of pension paid.

(3) Any pension liability not attributable to any employer shall remain the liability of the Fund.

## **6B. Recourse to assets of Fund**

Without prejudice to section 6A, the creditors of an employer shall be entitled to have recourse to the assets of the Fund to the extent that the assets are attributable to the employer.

(d) by inserting, after section 9, the following new section –

## **9A. Keeping of accounts**

The Board shall, in respect of every employer, keep or cause to be kept separate and in a manner that is separately identifiable –

- (a) the assets attributable to the employer;
- (b) the contributions received from the employer; and
- (c) the benefits paid out of the contributions of the employer.

(e) in section 11, in subsection (1), by deleting the words "wages of servants (*gens de service*) established by article 2148" and replacing them by the words "remuneration of whatever nature due to workers and apprentices (*salariés et apprentis*) established by article 2148 alinéa 6";

(f) in section 19 –

- (i) by repealing subsections (2) and (3) and replacing them by the following subsections –
  - (2) The Fund may be administered by a service provider licensed under this Act to provide pension scheme administration, advisory, actuarial or related services.

(3) The Board shall appoint the service provider referred to in subsection (2) on such terms and conditions as it may determine.

(ii) by repealing subsection (4);

(g) by inserting, after section 47, the following new sections –

#### **47A. Funding of pension liabilities**

(1) Where, following an actuarial valuation, the actuary determines that the assets attributable to an employer are insufficient to meet its pension liabilities, the Board shall, after consultation with the actuary, require the employer to pay, within such time as the Board may determine, such amounts as may be necessary to enable the Fund to meet the pension liabilities of that employer.

(2) Where an employer fails to make good any payment under subsection (1), the Board shall be entitled to enforce the privilege extended over all the property of the employer pursuant to section 11(2).

#### **47B. Pension liabilities on transfer of undertaking, amalgamation, merger, consolidation or cessation of business**

(1) (a) Every employer who intends to transfer his undertaking, amalgamate, merge, consolidate or otherwise cease business in whole or in part, shall give to the Board at least 3 months' prior written notice of his intention to do so.

(b) On receipt of a notice under paragraph (a), the Board shall request an actuary to recalculate the pension liabilities of the employer.

(2) Where, following an actuarial recalculation, the actuary determines that the assets of the employer are insufficient to meet his pension liabilities, the Board shall, after consultation with the actuary, require the employer to pay, within such time as the Board may determine, such amounts as may be necessary to enable the Fund to meet the pension liabilities of the employer.

(3) In the event of a transfer of undertaking, amalgamation, merger or consolidation, the employer's successor or assignee, as the case may be, shall assume all outstanding pension liabilities of the employer and the Board shall be entitled to claim any funding shortfall from that successor or assignee.

(4) Where an employer, its successor or assignee, as the case may be, fails to make good any payment under this section, the Board shall be entitled to enforce the privilege extended over all the property of the employer, its successor or assignee, as the case may be, pursuant to section 11(2).

#### **54. Sugar Insurance Fund Act amended**

The Sugar Insurance Fund Act is amended –

- (a) in section 8, in subsection (1)(a), by deleting the words “a member” and replacing them by the words “the Chairperson or, in his absence, a member designated for the purpose by the Board”;
- (b) in section 10, in subsection (1)(b), by deleting the words “section 5(1)” and replacing them by the words “section 5(1)(f)”;
- (c) in section 57, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) Notwithstanding section 3(3)(a), the Board shall, subject to subsections (3) and (4), pay a one-off financial assistance to an insured for the crop year beginning on 1 June 2014 and ending on 31 May 2015 amounting to a sum of 2,000 rupees per tonne of his sugar accrued or part thereof, or any compensation payable under the General Insurance Account to that insured for that crop year.

(3) (a) Where an insured is not eligible to a compensation under the General Insurance Account, he shall be paid a one-off financial assistance amounting to a sum of 2,000 rupees per tonne of his sugar accrued or part thereof.

(b) Where an insured is eligible to a compensation under the General Insurance Account of an amount equivalent to –

- (i) less than 2,000 rupees per tonne of his sugar accrued or part thereof, he shall be paid a one-off financial assistance amounting to the difference between the sum of 2,000 rupees per tonne of his sugar accrued or part thereof and the amount of the compensation payable;
- (ii) 2,000 rupees or more per tonne of his sugar accrued or part thereof, no financial assistance shall be payable.

(4) Any one-off financial assistance payable shall be shared, in respect of the cane plantations of a *métayer*, between the *métayer* and the owner of the land in the same proportion as determined in relation to the general insurance premium under section 24(6)(c).

## **55. Tourism Authority Act amended**

The Tourism Authority Act is amended –

- (a) in section 2 –

- (i) in the definition of "licence", in paragraph (b), by deleting the words "and a skipper's licence" and replacing them by the words ", skipper's licence, boathouse licence, clubhouse licence and surfing licence";
- (ii) in the definition of "tourist enterprise", by deleting the word "Schedule" and replacing it by the words "Schedule or as may be prescribed";
- (iii) by deleting the definition of "tourist enterprise licence" and replacing it by the following definition –
 

"tourist enterprise licence" –

  - (a) means a licence issued under section 26; and
  - (b) includes –
    - (i) a boathouse licence;
    - (ii) a clubhouse licence; and
    - (iii) a surfing licence;
- (iv) by inserting, in the appropriate alphabetical order, the following new definitions –
 

"boathouse licence" means a licence issued to a person to carry out such sea-related tourist activities as may be prescribed;

"clubhouse licence" means a licence issued to a person to carry out such activities as may be prescribed;

"surfing licence" means a licence issued to a person to carry out such sea-related tourist activities as may be prescribed;

(b) in section 26 –

- (i) by inserting, after subsection (2), the following new subsection –
 

(2A) The Authority shall, in respect of a person holding 2 or more pleasure craft licences for commercial purposes which are valid on the date preceding the commencement of this section, issue, as soon as reasonably practicable, a single pleasure craft licence authorising that person to carry out such sea-related tourist enterprise activities as may be prescribed.
- (ii) by inserting, after subsection (7A), the following new subsection –
 

(7B) Any licence fee payable in respect of a tourist enterprise licence relating to the activities specified in Part B of the First Schedule, or as may be prescribed, shall, on the commencement of this subsection,

be payable as a single operating fee, irrespective of whether or not all the activities are carried out.

- (c) in section 63, in paragraph (a), by deleting the words “12 months” and replacing them by the words “a period of 3 years”.

## **56. Tourism Employees Welfare Fund Act amended**

The Tourism Employees Welfare Fund Act is amended –

- (a) in section 2, in the definition of “tourism enterprise”, in paragraph (b), by adding the following new subparagraph, the word “and” at the end of subparagraph (i) being deleted, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; and” –
  - (iii) any hotel-based or airport-based taxi operator.
- (b) in section 16, by inserting, after subsection (1A), the following new subsection –

(1B) Any hotel-based or airport-based taxi operator shall make a monthly contribution to the Fund according to such rates as may be prescribed.

## **57. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended, in section 63, by repealing subsection (2) and replacing it by the following subsection –

- (2) Searches made –
  - (a) on behalf of Government;
  - (b) by –
    - (i) the Bank of Mauritius established under the Bank of Mauritius Act;
    - (ii) the Commission established under the Prevention of Corruption Act;
    - (iii) the Financial Services Commission established under the Financial Services Act;
    - (iv) the FIU established under the Financial Intelligence and Anti-Money Laundering Act;
    - (v) the Integrity Reporting Services Agency established under the Good Governance and Integrity Reporting Act 2015;

- (vi) the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act; and
- (vii) by such other entity as may be prescribed,

shall be free of charge.

## **58. Value Added Tax Act amended**

The Value Added Tax Act is amended –

- (a) in section 14 –
  - (i) in subsection (1), by deleting the word “registered” wherever it appears;
  - (ii) by repealing subsection (2) and replacing it by the following subsection –

(2) Where a supply of services is treated as made by a person under subsection (1) and that person is –

    - (a) a registered person, section 21 shall apply and the registered person may claim the tax on the supply of those services as input tax;
    - (b) a non-registered person, he shall make a return, in such form and manner as the Director-General may determine, in respect of the month in which the supply is made and pay the tax on the value of services supplied, without any input tax.
  - (iii) by adding the following new subsections –
    - (6) In this section –

“a non-registered person” means any person not registered under this Act other than –

      - (a) an individual not required to be registered under the Business Registration Act;
      - (b) such person as may be prescribed.
    - (7) Subsection (2)(b) shall not apply to a supply made to an individual other than for the purpose of his business.
- (b) by inserting, after section 17, the following new section –

## **17A. Increase in amount specified for compulsory registration**

(1) Where the amount specified in the Sixth Schedule is increased, any registered person who is no longer required to remain registered under the Act shall, by irrevocable notice in writing to the Director-General, within 30 days of the coming into operation of the increase, elect to cease to be registered.

(2) Where a person makes an election under subsection (1), he shall cease to be a registered person as from the beginning of the taxable period immediately following the date of his notification.

(3) Where a person gives notice under subsection (1), he shall –

- (a) at the same time, submit any overdue return;
- (b) submit, by the due date, the return for each taxable period up to and including the taxable period ending on the date on which he would cease to be registered;
- (c) pay any tax due together with any penalty under sections 26, 26A and 27 and any interest under section 27A;
- (d) cease to hold himself out to be a registered person as from the date he would cease to be registered; and
- (e) return to the Director-General his certificate of registration and all its copies.

(4) The Director-General shall, on receipt of a notice under subsection (1) –

- (a) deregister the person; and
- (b) where necessary, enforce compliance by the person of the requirements of subsection (3).

(5) Any person who does not give notice by the time limit referred to in subsection (1) shall continue to be a registered person under section 16.

(6) Where a person ceases to be a registered person under this section and his return for the last taxable period shows an excess of input tax over output tax, the excess of input tax over output tax shall not be refundable.

(c) in section 18 –

(i) in subsection (2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) submit a return and pay the tax specified therein;

(ii) by adding the following new subsection –

(3) Where the Director-General cancels the registration of a person and the return for the last taxable period of that person shows an excess of input tax over output tax, the excess of input tax over output tax shall not be refundable.

(d) in section 21, by adding the following new subsection –

(11) (a) Where, in respect of a taxable period, a registered person carries forward an excess amount of input tax over output tax and it is found that the excess has been overclaimed, the person shall be liable to pay to the Director-General a penalty representing 20 per cent of the amount overclaimed and such penalty shall be deemed to be output tax and shall be included by that person in his return in respect of the taxable period immediately following that taxable period.

(b) The penalty under paragraph (a) shall not exceed 100,000 rupees.

(c) Paragraph (a) shall not apply where a penalty has been claimed under section 24(9) in respect of the overclaimed excess.

(e) in section 27, in subsection (1), by deleting the figure “5” and replacing it by the figure “10”;

(f) by repealing Part VIA;

(g) in section 27E, in subsection (2), by deleting the words “Sub-part B” and replacing them by the words “Sub-part D”;

(h) in section 28A, in subsection (2), by adding the words “or non-submission of a statement under section 23 or a return by a taxable person”;

(i) by inserting, after section 37A, the following new section –

### **37B. Validity of notice of assessment or determination**

The validity of a notice of assessment or determination made under this Act shall not be affected by reason of an error, mistake or omission as to –

- (a) the name or address of the person;
- (b) the date or period; or
- (c) the amount of VAT assessed,

where the person intended to be assessed or affected is sufficiently designated and the error, mistake or omission is not likely to mislead that person.

(j) in section 38 –

(i) in subsection (2) –

(A) by repealing paragraphs (b) and (c) and replacing them by the following paragraphs –

(b) at the time of his objection, where he has not submitted any return required under section 22 or any statement required under section 23 in respect of each of the taxable periods covered by the assessment –

(i) submit the required return or statement;

(ii) pay any amount of tax specified in the return or statement referred to in subparagraph (i), together with any penalty under sections 15A, 24(9), 26, 26A and 27, and any interest under section 27A; and

(iii) in addition, pay 10 per cent of the difference between the amount claimed in the notice of assessment and the amount payable under subparagraph (ii).

(c) where he has, prior to the assessment, submitted all returns required under section 22 or statements required under section 23 for each of the taxable periods covered by the assessment –

(i) pay, at the time of his objection, any outstanding tax on those returns or statements; and

(ii) in addition, pay 10 per cent of the amount claimed in the notice of assessment.

(B) by repealing paragraph (d);

(ii) in subsection (2A), by deleting the words “(2)(c) and (d)” and replacing them by the words “2(b) and (c)”;

(k) in section 65C –

(i) in the heading, by inserting, after the word “**building**”, the words “, **house**”;

- (ii) in subsection (1), by inserting, after the word "apartment", the words "or house";
- (iii) in subsection (2)(b)(i), by deleting the words "a building contractor" and replacing them by the words "the construction of a residential building";
- (iv) in subsection (2)(b)(ii), by deleting the words "a property developer" and replacing them by the words "the purchase of a residential apartment or house from a property developer";
- (v) in subsection (3)(a), by deleting subparagraph (i) and replacing it by the following subparagraph –
  - (i) in the case of the construction of a residential building, not exceed the amount of VAT paid; or
- (vi) in subsection (3)(a)(ii), by inserting, after the word "apartment", the words "or house";
- (vii) in subsection (3)(b), by deleting the figure "300,000" and replacing it by the figure "500,000";

(l) in the Fifth Schedule –

- (i) in item 7, by deleting sub-item (aa) and replacing it by the following sub-item –
  - (aa) Photovoltaic generators, photovoltaic panels, photovoltaic batteries and photovoltaic inverters.
- (ii) by adding the following new items –

29. Production of films for export.

30. Entrance fee to a new world class aquarium or other new leisure attractions as the Board of Investment may approve and subject to such period and conditions as may be prescribed.

31. Up to 30 June 2017, fees payable for examination of vehicles under the Road Traffic Act.

32. CCTV camera systems, including CCTV digital video recorders.

33. Burglar alarm systems and sensors.

(m) in the Ninth Schedule –

- (i) in item 6, in Column 2 –

(A) in sub-item (2), by deleting the word “Repairs” and replacing it by the words “Aircraft spare parts including aircraft engines, repairs”;

(B) by adding the following new sub-item, the full stop at the end of sub-item (3) being deleted and replaced by a semicolon –

(4) (a) Printed ticket stock.

(b) Airway bill.

(ii) in item 12, in Column 2, by deleting the words “Bus bodies built during the period up to 31 August 2007 on imported bus chassis” and replacing them by the words “Semi-low floor bus bodies built on chassis for semi-low floor buses”;

(iii) by deleting item 13 and replacing it by the following item –

13.	Any company licensed as – (a) a private hospital under the Private Health Institutions Act; (b) a nursing home under the Private Health Institutions Act holding a licence for residential care home under the Residential Care Homes Act; or (c) a residential care home under the Residential Care Homes Act, registered with the Board of Investment under section 12 of the Investment Promotion Act.	Construction of a purpose-built building for a private hospital, nursing home or residential care home.
-----	---	---

(iv) by adding the following new item –

17.	Any company engaged in the exploration and mining of seabed minerals.	Plant, machinery and equipment for exclusive use in the exploration and mining of seabed minerals.
-----	---	--

(n) by repealing the Thirteenth Schedule.

## 59. Validation of resolutions

The resolutions adopted by the National Assembly on 29 July 2016 are validated.

**60. Repeal**

The Shooting and Fishing Lease Tax Act is repealed.

**61. Commencement**

**Proclaimed by [\[Proclamation No. 48 of 2016\]](#) -**

**sections 3(f) to (h) and 29(e) w.e.f. 20 October 2016;**

**section 52(a) and (b)(i) to (iii) w.e.f 1 November 2016;**

**and**

**section 58(a) w.e.f. 2 February 2017**

(1) Sections 3(f) to (h), 14(c)(i) and (o), 29(e), 36, 49, 52(a) and (b)(i) to (iii) and 58(a) shall come into operation on a date to be fixed by Proclamation.

(2) Sections 5(d) and 11(k) and (q) shall come into operation on 1 November 2016.

(3) Section 7 shall be deemed to have come into operation on 5 June 2015.

(4) Sections 11(b), (c) and (i)(i), 16, 18(f)(i)(C)(II), 25(b), (d), (f), (h) to (k), (n) to (t), (u)(i), (w), (x)(i) and (iv), (y) to (zk) and (zn), 27(m), (n), (ze) and (zf), 34(a) and (d) and 58(d) and (e) shall come into operation on 1 October 2016.

**Amended by [\[Reprint No. 1 of 2016\]](#)**

(5) Sections 11(g) and 18(d) and (f)(i)(B) and (ii) shall come into operation on 1 February 2017.

(6) Section 11(h) shall come into operation on 1 December 2016.

(7) Section 11(i)(ii) and (o) shall be deemed to have come into operation on 29 September 2015.

(8) Section 12(a) shall be deemed to have come into operation on 29 June 2016.

(9) Sections 12(b) and 18(c) and (f)(i)(A) and (C)(I) shall be deemed to have come into operation on 30 July 2016.

(10) Sections 14(a)(i) and (ii) except for the definition of "special education needs school", (d) to (n), (q)(ii), (r), (s)(ii), (t) and (u), 27(p) insofar as it relates to section 116B, (y) and (z), 37(c) and (i) and 55 shall come into operation on 1 January 2017.

(11) Sections 18(a)(i)(E), 37(a), (b) and (d) to (h), 38(b) and (c) and 58(f) and (n) shall be deemed to have come into operation on 1 July 2016.

(12) Section 18(e) shall be deemed to have come into operation on 17 June 2016.

(13) Section 27(d)(i), (f), (g), (i) and (p) insofar as it relates to section 116C and (zc) shall come into operation in respect of the year of assessment commencing on 1 July 2016 and in respect of every subsequent year of assessment.

(14) Section 27(e) and (zd) shall come into operation in respect of the income year commencing on 1 July 2016 and in respect of every subsequent income year.

(15) Section 27(p) insofar as it relates to section 116A and (u) 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.

(16) Sections 37(j), 38(a) and 58(b) and (c) shall be deemed to have come into operation on 1 July 2015.

(17) Section 54 shall be deemed to have come into operation on 28 April 2016.

**Amended by** [\[Reprint No. 1 of 2016\]](#)

---

**FIRST SCHEDULE**  
[Section 12(b)]

**Part A**

17.01, 1701.132, 1701.139, 1701.142, 1701.149, 1701.91, 1701.991, 1701.999, 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, 2208.9031, 2208.9039, 2208.904, 2208.905, 2208.906, 2208.909

## Part B



Heading	H.S. Code	Description	Statistical Unit	General %	COMESA* Group I %	COMESA* Group II %	SADC %	IOC %	INDIA %	PAKISTAN %	EC %	TURKEY %
		--- Eau de vie:										
	2208.9011	---- In bulk for bottling purposes	L	30	0	3.0	0	0	30	30	18.75	30
	2208.9019	---- Other	L	30	0	3.0	0	0	30	30	18.75	30
		--- Tequila:										
	2208.9031	---- In bulk for bottling purposes	L	30	0	3.0	0	0	30	30	18.75	30
	2208.9039	---- Other	L	30	0	3.0	0	0	30	30	18.75	30
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	30	0	3.0	0	0	30	30	18.75	30
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	30	0	3.0	0	0	30	30	18.75	30
	2208.906	--- Admixed spirits	L	30	0	3.0	0	0	30	30	18.75	30
	2208.909	--- Other	L	30	0	3.0	0	0	30	30	18.75	30

**SECOND SCHEDULE**

[Section 18(f)(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, 28.49, 2849.10, 38.08, 3808.50, 3808.931, 38.24, 87.03, 8703.1011, 8703.1091, 8703.2113, 8703.2115, 8703.2119, 8703.2193, 8703.2194, 8703.2199, 8703.2212, 8703.2213, 8703.2219, 8703.2292, 8703.2293, 8703.2299, 8703.2312, 8703.2314, 8703.2315, 8703.2316, 8703.2392, 8703.2394, 8703.2395, 8703.2396, 8703.2412, 8703.2492, 8703.3112, 8703.3113, 8703.3114, 8703.3115, 8703.3119, 8703.3192, 8703.3193, 8703.3194, 8703.3195, 8703.3199, 8703.3212, 8703.3214, 8703.3215, 8703.3216, 8703.3292, 8703.3294, 8703.3295, 8703.3296, 8703.3312, 8703.3392, 8703.9021, 8703.9022, 8703.9091, 8703.9092, 8703.9093, 8703.9094, 8703.9095, 8703.9096

**PART B**

84.15, 8415.101, 8415.102, 8415.109, 8415.8111, 8415.8112, 8415.8119, 8415.819, 84.21, 8418.121, 8418.129, 85.39, 8539.211, 8539.219, 8539.221, 8539.229, 8539.291, 8539.299, 8539.311, 8539.319.

## PART C

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.03		Beer made from malt:  --- Of an alcoholic strength not exceeding 9 degrees:				
	2203.0011	---- In can	L	Specific duty per litre  plus Rs 2 per can	Rs 37.70 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
	2203.0019	---- Other	"	"	Rs 37.70 per litre	"
		--- Other:				
	2203.0091	---- In can	"	"	Rs 52.50 per litre  plus Rs 2 per can	"
	2203.0099	---- Other	"	"	Rs 52.50 per litre	"
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.  - Sparkling wine:				
	2204.101	--- Champagne	"	"	Rs 880 per litre	"
	2204.109	--- Other	"	"	Rs 184.80 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Heading H.S. Code No.	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	<p>- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</p> <p>-- In containers holding 2 L or less:</p>				
2204.211	--- Fortified wine	L	Specific duty per litre	Rs 219.45 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
2204.212	--- In cans not exceeding 330 ml	"	"	Rs 37.70 per litre plus	"
2204.219	--- Other	"	"	Rs 2 per can Rs 184.80 per litre	"
	-- Other:				
2204.291	--- In bulk for bottling purposes	"	"	Rs 105.30 per litre	"
2204.292	--- Fortified wine	"	"	Rs 219.45 per litre	"
2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	"	"	Rs 131.70 per litre	"
2204.299	--- Other	"	"	Rs 184.80 per litre	"
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				
	- In containers holding 2 L or less:				
2205.109	--- Other	"	"	Rs 184.80 per litre	"
	- Other:				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2205.901	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 105.30 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	2205.909	--- Other	"	"	Rs 184.80 per litre	(b) As specified in paragraph (6) in case of local manufacture
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				"
	2206.001	--- Fruit wine	"	"	Rs 30.60 per litre	"
	2206.002	--- Fortified fruit wine	"	"	Rs 65.50 per litre	"
	2206.003	--- Shandy	"	"	Rs 30.60 per litre	"
		--- Beer:				
	2206.0041	---- Of an alcoholic strength not exceeding 9 degrees, in can	"	"	Rs 37.70 per litre plus Rs 2 per can	"
	2206.0042	---- Other, of an alcoholic strength not exceeding 9 degrees	"	"	Rs 37.70 per litre	"
	2206.0043	---- Of an alcoholic strength exceeding 9 degrees, in can	"	"	Rs 52.50 per litre plus Rs 2 per can	"
	2206.0049	---- Other	"	"	Rs 52.50 per litre	"
		--- Cider, perry and mead:				
	2206.0051	---- In can	"	"	Rs 41.60 per litre plus Rs 2 per can	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
2206.0059	----	Other	L	Specific duty per litre	Rs 41.60 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
		--- Made wine and fortified made wine:				
2206.0061	----	Made wine	"	"	Rs 65.50 per litre	"
2206.0062	----	Fortified made wine	"	"	Rs 101.90 per litre	"
		--- Island wine and fortified Island wine:				
2206.0071	----	Island wine	"	"	Rs 30.60 per litre	"
2206.0072	----	Fortified Island wine	"	"	Rs 65.50 per litre	"
		--- Admixed wine and fortified admixed wine:				
2206.0081	----	Admixed wine	"	"	Rs 79.70 per litre	"
2206.0082	----	Fortified admixed wine	"	"	Rs 119.60 per litre	"
		--- Other:				
2206.0091	----	In can	"	"	Rs 131.70 per litre plus	"
2206.0099	----	Other	"	"	Rs 2 per can Rs 131.70 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
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:				
2208.2011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,001 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	"
2208.2019	---- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"	"
	--- Brandy:					
2208.2021	---- In bulk for bottling purposes	"	"	Rs 1,001 per litre absolute alcohol	"	"
2208.2029	---- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"	"
2208.209	--- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"	"
2208.301	- Whiskies: --- In bulk for bottling purposes	"	"	Rs 1,001 per litre absolute alcohol	"	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
2208.309	---	Other	L	Specific duty per litre	Rs 1,600.50 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
		- Rum and other spirits obtained by distilling fermented sugar-cane products:				
2208.401	---	Agricultural rum	"	"	Rs 518.10 per litre absolute alcohol	"
2208.402	---	Island recipe rum	"	"	Rs 518.10 per litre absolute alcohol	"
2208.409	---	Other	"	"	Rs 518.10 per litre absolute alcohol	"
		- Gin and Geneva:				
2208.501	---	Distilled gin	"	"	Rs 518.10 per litre absolute alcohol	"
2208.502	---	London gin	"	"	Rs 518.10 per litre absolute alcohol	"
2208.509	---	Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
		- Vodka:				
2208.601	---	Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	"	"	Rs 1,600.50 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.609	--- Other	L	Specific duty per litre	Rs 518.10 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
2208.70	- Liqueurs and cordials		"	"	Rs 352 per litre absolute alcohol	"
	- Other:					
	--- Eau de vie:					
2208.9011	---- In bulk for bottling purposes		"	"	Rs 1,001 per litre absolute alcohol	"
2208.9019	---- Other		"	"	Rs 1,600.50 per litre absolute alcohol	"
	--- Spirit cooler:					
2208.9021	---- In can		"	"	Rs 49.20 per litre plus Rs 2 per can	"
2208.9029	---- Other		"	"	Rs 49.20 per litre	"
	--- Tequila:					
2208.9031	---- In bulk for bottling purposes		"	"	Rs 1,001 per litre absolute alcohol	"
2208.9039	---- Other		"	"	Rs 1,600.50 per litre absolute alcohol	"
2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol		"	"	Rs 518.10 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 518.10 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
	2208.906	--- Admixed spirits	"	"	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	"
	2208.909	--- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.  - Cigars, cheroots, cigarillos containing tobacco:				
	2402.101	--- Cigarillos	Kg	Specific duty per thousand	Rs 9,375 per thousand	"
	2402.109	--- Other	"	Specific duty per kg	Rs 16,056 per kg	"
	2402.20	- Cigarettes containing tobacco	"	Specific duty per thousand	Rs 4,646 per thousand	"
		- Other:				
	2402.901	--- Cigarillos	"	"	Rs 9,375 per thousand	"
	2402.909	--- Other	"	"	Rs 4,646 per thousand	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
28.49		Carbides, whether or not chemically defined. - Of calcium: 2849.101 --- For fruit ripening	Kg	Ad valorem or value at importation	15%	(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
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).				
	3808.50	- Goods specified in Subheading Note 1 to this Chapter -- Insecticides				
	3808.913	--- For agricultural purposes, other than bio-insecticides -- Herbicides, anti-sprouting products and plant growth regulators	"	"	15%	"
	3808.931	--- Herbicides, other than bio-herbicides	"	"	15%	"
	3808.932	--- Fruit ripening regulators	"	"	15%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.  --- Other mixed preparations:				
3824.905		--- Fruit ripening preparations	Kg	Ad valorem or value at importation	15%	(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
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.  - Vehicles specially designed for travelling on snow; golf cars and similar vehicles:  --- New:				
	8703.1011	---- Electrically operated	U	"	0%	"
		--- Second-hand:				
	8703.1091	---- Electrically operated	"	"	0%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:						
		-- Of a cylinder capacity not exceeding 1,000 cc:				
		--- New:				
8703.2113	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import	
8703.2115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	(b) As specified in paragraph (6) in case of local manufacture	"
8703.2119	---- Other	"	"	45%		"
	--- Second-hand:					
8703.2193	---- Of a cylinder capacity not exceeding 550 cc	"	"	0%		"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.2194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	8703.2199	---- Other	"	"	45%	(b) As specified in paragraph (6) in case of local manufacture "
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		--- New:				
	8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	"	"	50%	"
	8703.2213	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"
	8703.2219	---- Other	"	"	50%	"
		--- Second-hand:				
	8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	"	"	50%	"
	8703.2293	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"
	8703.2299	---- Other	"	"	50%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:						
--- New:						
8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	50%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import	
8703.2314	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"	"	25%	(b) As specified in paragraph (6) in case of local manufacture	"
8703.2315	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	45%	"	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
8703.2316	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%	(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	
	--- Second-hand:					
8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	"	"	50%	"	
8703.2394	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	"	"	25%	"	
8703.2395	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	45%	"	

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
8703.2396	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc.	U	Ad valorem or value at importation	70%	(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	
	-- Of a cylinder capacity exceeding 3,000 cc:					
	--- New:					
8703.2412	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	70%	"	"
	--- Second-hand:					
8703.2492	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	70%	"	"
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
	-- Of a cylinder capacity not exceeding 1,500 cc:					

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- New: ---- Of a cylinder capacity not exceeding 550cc				
8703.3112			U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
8703.3113		---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	(b) As specified in paragraph (6) in case of local manufacture "
8703.3114		---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	"	"	50%	"
8703.3115		---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"
8703.3119		---- Other	"	"	50%	"
		--- Second-hand:				
8703.3192		---- Of a cylinder capacity not exceeding 550 cc	"	"	0%	"
8703.3193		---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	"
8703.3194		---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	"	"	50%	"
8703.3195		---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"
8703.3199		---- Other	"	"	50%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:						
--- New:						
8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	U		Ad valorem or value at importation	50%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
8703.3214	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc		"	"	25%	(b) As specified in paragraph (6) in case of local manufacture
8703.3215	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc		"	"	45%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
8703.3216	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%	(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	
	--- Second-hand:					
8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	"	"	50%	"	
8703.3294	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"	"	25%	"	
8703.3295	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	45%	"	

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.3296	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	70%	(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
		-- Of a cylinder capacity exceeding 2,500 cc:				
		--- New:				
	8703.3312	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	70%	"
		--- Second-hand:				
	8703.3392	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	70%	"
		--- Electrically operated:				
	8703.9021	---- New, with a power rating not exceeding 180 kW	"	"	0%	"
	8703.9022	---- Second-hand, with a power rating not exceeding 180 kW	"	"	0%	"
	8703.9023	---- New, with a power rating exceeding 180 kW	"	"	25%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
8703.9024	---- Second-hand, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%	(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:					
8703.9091	---- New, of a cylinder capacity not exceeding 550 cc	"	"	0%	"	
8703.9092	---- New, of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	"	
8703.9093	---- New, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	"	"	50%	"	
8703.9094	---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	75%	"	
8703.9095	---- New, of a cylinder capacity exceeding 2,000 cc	"	"	100%	"	
8703.9096	---- Second-hand, of a cylinder capacity not exceeding 550 cc	"	"	0%	"	
8703.9097	---- Second-hand, of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	"	
8703.9098	---- Second-hand, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	"	"	50%	"	
8703.9099	---- Second-hand, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	75%	"	
8703.9100	---- Second-hand, of a cylinder capacity exceeding 2,000 cc	"	"	100%	"	

## Part D

Column 1 <b>Heading No.</b>	Column 2 <b>H.S. Code</b> <b>Excisable goods</b>	Column 3 <b>Statistical Unit</b>	Column 4 <b>Taxable base</b>	Column 5 <b>Rate of excise duty</b>	Column 6 <b>Date payable</b>
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.  - Other:  -- Other:				
0402.991	--- In liquid form containing sugar	Gram	Specific duty per gram	3 cents per gram of sugar	(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
0402.999	--- Other	"	"	0%	"
04.03	Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.  - Yogurt:				
0403.101	--- In liquid form containing sugar	"	"	3 cents per gram of sugar	"
0403.109	--- Other	"	"	0%	"
	- Other:				
0403.901	--- In liquid form containing sugar	"	"	3 cents per gram of sugar	"
0403.909	--- Other	"	"	0%	"

Column 1 <b>Heading No.</b>	Column 2 <b>H.S. Code</b> <b>Excisable goods</b>	Column 3 <b>Statistical Unit</b>	Column 4 <b>Taxable base</b>	Column 5 <b>Rate of excise duty</b>	Column 6 <b>Date payable</b>
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.  - Other:				
2202.902	--- Aloe vera drinks	Gram	Specific duty per gram	3 cents per gram of sugar	(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
2202.904	--- Almond milk	"	"	3 cents per gram of sugar	"
2202.905	--- Oat milk	"	"	3 cents per gram of sugar	"
2202.906	--- Rice milk	"	"	3 cents per gram of sugar	"
2202.907	--- Other beverages of milk, tea, coffee, cocoa and chocolate	"	"	3 cents per gram of sugar	"
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.  - Orange juice:				
2009.11	-- Frozen	"	"	3 cents per gram of sugar	"
2009.12	-- Not frozen, of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"

Column 1 Heading	Column 2 H.S. Code No.	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Date payable
2009.19	-- Other	Gram	Specific duty per gram	3 cents per gram of sugar	(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	
	- Grapefruit (including pomelo) juice:					
2009.21	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar		"
2009.29	-- Other	"	"	3 cents per gram of sugar		"
	- Juice of any other single citrus fruit:					
2009.31	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar		"
2009.39	-- Other	"	"	3 cents per gram of sugar		"
	- Pineapple juice:					
2009.41	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar		"
2009.49	-- Other	"	"	3 cents per gram of sugar		"
2009.50	- Tomato juice	"	"	3 cents per gram of sugar		"
	- Grape juice (including grape must):					
	-- Of a Brix value not exceeding 20:					

Column 1 Heading No.	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
2009.611	--- Grape juice and grape must for wine-making	Gram	Specific duty per gram	0%	(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
2009.619	--- Other	"	"	3 cents per gram of sugar	"
	-- Other :				
2009.691	--- Grape juice and grape must for wine-making	"	"	0%	"
2009.699	--- Other	"	"	3 cents per gram of sugar	"
	- Apple juice:				
2009.71	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"
2009.79	-- Other	"	"	3 cents per gram of sugar	"
	- Juice of any other single fruit or vegetable :				
2009.81	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> , <i>Vaccinium vitis-idaea</i> ) juice	"	"	3 cents per gram of sugar	"
2009.89	-- Other	"	"	3 cents per gram of sugar	"
2009.90	- Mixtures of juices	"	"	3 cents per gram of sugar	"

**THIRD SCHEDULE**  
[Section 18(f)(ii)]

**PART IV – LEVY ON ENERGY CONSUMPTION**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.  - Window or wall types, self-contained or “split-system”:				
8415.101	---	Single ducts or double ducts, of an Energy Efficiency Ratio of less than 2,40 (standard MS 200:2013)	U	Ad valorem or value at importation	25%	(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
8415.102	---	Other, of a Seasonal Energy Efficiency Ratio of less than 4.60 (standard MS 200:2013)	“	“	25%	“
8415.109	---	Other	“	“	0%	“
		- Other:  -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):  --- With a power rating not exceeding 12 KW:				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8415.8111	---- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 2,40 (standard MS 200:2013)	U	Ad valorem or value at importation	25%	(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
	8415.8112	---- Other, of a Seasonal Energy Efficiency Ratio of less than 4,60 (standard MS 200:2013)	"	"	25%	"
	8415.8119	---- Other	"	"	0%	"
	8415.819	--- Other	"	"	0%	"
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.  - Combined refrigerator-freezers, fitted with separate external doors:				
	8418.101	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	"	"	25%	"
	8418.109	--- Other	"	"	0%	"
		- Refrigerators, household type:  -- Compression-type:				
	8418.211	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	"	"	25%	"
	8418.219	--- Other	"	"	0%	"
		-- Other:				

Column 1 <b>Heading</b>	Column 2 <b>H.S. Code No.</b>	Column 3 <b>Excisable goods</b>	Column 4 <b>Statistical Unit</b>	Column 5 <b>Taxable base</b>	Column 6 <b>Rate of excise duty</b>	Column 6 <b>Date payable</b>
	8418.291	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	U	Ad valorem or value at importation	25%	(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
	8418.299	--- Other	"	"	0%	"
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
		- Centrifuges, including centrifugal dryers:				
		-- Clothes-dryers:				
	8421.121	--- Of an Energy Efficiency Index of 76 or more (standard MS 207:2013)	"	"	25%	"
	8421.129	--- Other	"	"	0%	"
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.				
		- Dish washing machines:				
		-- Of the household type:				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8422.111	--- Of an Energy Efficiency Index of 90 or more (standard MS 205:2011)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	8422.119	--- Other	"	"	0%	(b) As specified in paragraph (6) in case of local manufacture "
84.50		Household or laundry-type washing machines, including machines which both wash and dry.				
		- Machines, each of a dry linen capacity not exceeding 10 kg:				
		-- Fully-automatic machines				
	8450.111	--- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	"	"	25%	"
	8450.119	--- Other	"	"	0%	"
		-- Other machines, with built-in centrifugal drier				
	8450.121	--- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	"	"	25%	"
	8450.129	--- Other	"	"	0%	"
		-- Other				
	8450.191	--- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	"	"	25%	"
	8450.192	--- Incorporating a function for heating and tumbling textile, whether or not having an Energy Efficiency Index of 87 or more	"	"	0%	"
	8450.199	--- Other	"	"	0%	"

Column 1 <b>Heading No.</b>	Column 2 <b>Excisable goods</b>	Column 3 <b>Statistical Unit</b>	Column 4 <b>Taxable base</b>	Column 5 <b>Rate of excise duty</b>	Column 6 <b>Date payable</b>
	- Machines, each of dry linen capacity exceeding 10 kg --- Not exceeding 15 kg:				
8450.2011	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U	Ad valorem or value at importation	25%	(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
8450.2012	---- Incorporating a function for heating and tumbling textile, whether or not having an Energy Efficiency Index of 87 or more	"	"	0%	"
8450.2019	---- Other	"	"	0%	"
8450.202	--- Other	"	"	0%	"
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.  - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
8516.601	--- Other ovens using	U	Ad valorem	25%	(a) At the

Column 1 <b>Heading No.</b>	Column 2 <b>H.S. Code</b> <b>Excisable goods</b>	Column 3 <b>Statistical Unit</b>	Column 4 <b>Taxable base</b>	Column 5 <b>Rate of excise duty</b>	Column 6 <b>Date payable</b>
	electricity or combined with gas as a source of energy, other than a portable oven of a mass of less than 18 kgs, of an Energy Efficiency Index <sup>cavity</sup> of 159 or more (standard MS 204:2015)		or value at importation		time the entry for the goods is validated in accordance with the Customs Act in case of import
8516.602	--- Other	"	"	0%	(b) As specified in paragraph (6) in case of local manufacture "
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.  - Other filament lamps, excluding ultra-violet or infra-red lamps:  -- Tungsten halogen:				
8539.211	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	"	"	25%	"
8539.212	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	"	"	25%	"
8539.219	--- Other  -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:  --- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	"	"	0%	"
8539.221	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	"	"	25%	"
8539.222	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	"	"	25%	"
8539.229	--- Other -- Other:	"	"	0%	"
8539.291	--- Of an Energy	U	Ad valorem	25%	(a) At the

Column 1 <b>Heading No.</b>	Column 2 <b>H.S. Code</b> <b>Excisable goods</b>	Column 3 <b>Statistical Unit</b>	Column 4 <b>Taxable base</b>	Column 5 <b>Rate of excise duty</b>	Column 6 <b>Date payable</b>
	Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)		or value at importation		time the entry for the goods is validated in accordance with the Customs Act in case of import
8539.292	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	"	"	25%	(b) As specified in paragraph (6) in case of local manufacture "
8539.299	--- Other  - Discharge lamps, other than ultra-violet lamps:  -- Fluorescent, hot cathode:	"	"	0%	"
8539.311	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	"	"	25%	"
8539.312	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	"	"	25%	"
8539.319	--- Other  -- Mercury or sodium vapour lamps; metal halide lamps:	"	"	0%	"
8539.321	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	"	"	25%	"
8539.322	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	"	"	25%	"
8539.329	--- Other	"	"	0%	"

---

**FOURTH SCHEDULE**  
[Section 25(zn)]

**FIFTH SCHEDULE**  
[Sections 60(1)(d), 114 and 115A]

**PART I – DUTIES AND TAXES**

<b>Licence</b>	<b>Tax or duty</b>	<b>Time limit for payment</b>
CATEGORY 1 Casino	15 per cent of gross takings in respect of games  35 per cent of gross takings in respect of gaming machines	20 days after the end of every month  20 days after the end of every month
CATEGORY 2 Gaming House “A”	30 per cent of gross takings in respect of games  35 per cent of gross takings in respect of gaming machines	20 days after the end of every month  20 days after the end of every month
CATEGORY 3 Horse-racing		
1. Bookmaker conducting fixed odds betting on local race –  (a) at the race course; and  (i) where the bookmaker operates inside the stand  (ii) where the bookmaker operates outside the stand (b) outside the race course  (c) through remote communication	10 per cent of gross stakes and 24,000 rupees in respect of each race meeting  or  10 per cent of gross stakes and 16,000 rupees in respect of each race meeting  10 per cent of gross stakes and 30,000 rupees in respect of each race meeting  10 per cent of gross stakes and 24,000 rupees in respect of each race meeting	Friday immediately following the race meeting  Friday immediately following the race meeting  Friday immediately following the race meeting  Friday immediately following the race meeting

2. Totalisator operator –		
(a) at the race course	10 per cent of gross stakes	Friday immediately following the race meeting
(b) outside the race course	10 per cent of gross stakes	Friday immediately following the race meeting
(c) operating bets through remote communication	10 per cent of gross stakes	Friday immediately following the race meeting
(d) conducting local race inter-totalisator betting	10 per cent of gross stakes	Friday immediately following the race meeting
(e) conducting foreign race inter-totalisator betting	10 per cent of gross stakes	Friday immediately following the race meeting
<b>CATEGORY 4</b> Bookmaker conducting fixed odds betting on any other event or contingency other than a local race	10 per cent of gross stakes and 24,000 rupees per week per place of business	Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted
<b>CATEGORY 5</b> Operator of Mauritius National Lottery	46.16 per cent of net proceeds from lottery games	Not later than 7 days after the end of every quarter
<b>CATEGORY 6</b> Miscellaneous		
(1) Sweepstake organiser	10 per cent of gross proceeds	Friday immediately following the race meeting
(2) Local pool promoter	12 per cent of gross stakes	Friday immediately following the day of the football matches
(3) Agent of a foreign pool promoter	12 per cent of gross stakes	Friday immediately following the day of the football matches
(4) 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

## **PART II – LEVY**

Rate of Levy – 2% of gross gambling yield

<b>Licence</b>	<b>Gross gambling yield</b>	<b>Time limit for payment</b>
----------------	-----------------------------	-------------------------------

CATEGORY 1 Casino	Total amount staked by players less winnings	20 days after the end of every month
CATEGORY 2 Gaming House "A"	Total amount staked by players less winnings	20 days after the end of every month
CATEGORY 3 Horse-racing		
1. Bookmaker conducting fixed odds betting on local race –  (a) at the race course; and (b) where the bookmaker operates inside the stand (c) where the bookmaker operates outside the stand (d) outside the race course (e) through remote communication	Total amount staked by punters exclusive of betting tax less winnings payable	Friday immediately following the race meeting
2. Totalisator operator –  (a) at the race course (b) outside the racecourse (c) operating bets through remote communication (d) conducting local race inter-totalisator betting (e) conducting foreign race inter-totalisator betting	Total amount staked by punters less betting tax and dividends payable	Friday immediately following the race meeting

CATEGORY 4 Bookmaker conducting fixed odds betting on any other event or contingency other than a local race	Total amount staked by punters exclusive of betting tax less winnings payable	Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted
CATEGORY 5 Operator of Mauritius National Lottery	No levy applicable	None
CATEGORY 6 Miscellaneous  (1) Sweepstake organiser  (2) Local pool promoter  (3) Agent of a foreign pool promoter  (4) Limited payout machine operator	Gross proceeds less betting tax and dividends payable  Gross stakes less betting tax and dividends payable  Commission receivable as agent of a foreign pool promoter  Total amount staked by players less winnings	Friday immediately following the race meeting  Friday immediately following the day of the football matches  Friday immediately following the day of the football matches  20 days after the end of every month

**FIFTH SCHEDULE**  
[Section 27(zg)]

**NINTH SCHEDULE**  
[Section 161A(50) and (50A)]

<b>Column 1</b>	<b>Column 2</b>
<b>Capital expenditure incurred on new plant and machinery for companies engaged in manufacturing or production of</b>	<b>Rate of annual tax credit allowable</b>
	<b>Percentage of cost</b>
Computers	15
Electronic or optical products	5
Electrical equipment	5
Film	15
Furniture	5
Jewellery and bijouterie	5
Medical and dental instruments, devices and supplies	5
Pharmaceuticals or medicinal chemicals	15
Ships and boats	15
Textiles	15
Wearing apparels	15

**SIXTH SCHEDULE**  
[Section 27(n)]

**TENTH SCHEDULE**  
[Section 50L]

**PART A – PRIORITY AREAS OF INTERVENTION**

Dealing with health problems resulting from substance abuse and poor sanitation

Educational Support targeting families in the Social Register of Mauritius

Family protection – protection to victims of domestic violence

Poverty Alleviation targeting families listed in the Social Register of Mauritius

Social Housing targeting families in the Social Register of Mauritius

Supporting persons with severe disabilities

**PART B – ACTIVITIES WHICH DO NOT QUALIFY UNDER CSR**

Activities discriminating on the basis of race, place of origin, political opinion, colour or creed

Activities targeting shareholders, senior staff or their family members

Activities which are against public safety and national interest

Religious, political, trade union, self-financing, staff welfare and marketing activities

---