

## THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2019

### Act No. 13 of 2019

Proclaimed by [\[Proclamation No. 30 of 2019\]](#) w.e.f. :

(1) - 31 July 2019 – Sections 23(a), (d)(i)(A), (ii) and (iii), (e), (f)(i) to (iii), (i) to (k), (l)(i) and (m) to (r)

(2) - 6 August 2019 - Section 24

(3) – 9 August 2019 - Section 40

**Government Gazette of Mauritius No. 77 of 25 July 2019**

*I assent*

**PARAMASIVUM PILLAY VYAPOORY**

*25<sup>th</sup> July 2019*

*Acting President of the Republic*

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### ARRANGEMENT OF SECTIONS

#### *Section*

1. Short title
2. Bank of Mauritius Act amended
3. Banking Act amended
4. Beach Authority Act amended
5. Civil Service Family Protection Scheme Act amended
6. Clinical Trials Act amended
7. Companies Act amended
8. Competition Act amended
9. Construction Industry Development Board Act amended
10. Convention for the Suppression of the Financing of Terrorism Act amended
11. Co-operatives Act 2016 amended
12. Courts (Civil Procedure) Act amended
13. Customs Act amended

14. Customs Tariff Act amended
15. Deposit of Powers of Attorney Act amended
16. Economic Development Board Act 2017 amended
17. Excise Act amended
18. Finance (Miscellaneous Provisions) Act 2017 amended
19. Finance (Miscellaneous Provisions) Act 2018 amended
20. Financial Reporting Act amended
21. Financial Services Act amended
22. Freeport Act amended
23. Gambling Regulatory Authority Act amended
24. Good Governance and Integrity Reporting Act amended
25. Human Resource Development Act amended
26. Income Tax Act amended
27. Independent Broadcasting Authority Act amended
28. Information and Communication Technologies Act amended
29. Land (Duties and Taxes) Act amended
30. Limited Liability Partnerships Act 2016 amended
31. Limited Partnerships Act amended
32. Local Government Act amended
33. Mauritius Revenue Authority Act amended
34. Mauritius Standards Bureau Act amended
35. National Pensions Act amended
36. National Savings Fund Act amended
37. National Solidarity Fund Act amended
38. Newspapers and Periodicals Act amended
39. Non-Citizens (Property Restriction) Act amended
40. Ombudsperson for Financial Services Act 2018 amended
41. Pensions Act amended
42. Prevention of Terrorism Act amended
43. Reform Institutions Act amended
44. Registration Duty Act amended
45. Road Traffic Act amended

46. Securities Act amended
47. Stamp Duty Act repealed
48. State Lands Act amended
49. Statutory Bodies (Accounts and Audit) Act amended
50. Statutory Bodies Pension Funds Act amended
51. Sugar Industry Efficiency Act amended
52. Sugar Industry Pension Fund Act amended
53. Sugar Insurance Fund Act amended
54. Transcription and Mortgage Act amended
55. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 amended
56. Value Added Tax Act amended
57. Commencement

FIRST SCHEDULE

SECOND SCHEDULE

THIRD SCHEDULE

FOURTH SCHEDULE

FIFTH SCHEDULE

SIXTH SCHEDULE

SEVENTH SCHEDULE

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**An Act**

**To provide for the implementation of the measures announced  
in the Budget Speech 2019-2020 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 2019**.

**2. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

(a) in section 2 –

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

“central government” has the same meaning as in the Public Debt Management Act;

“consultant” includes an adviser, a specialised contractor or any member of staff or officer of an international institution, of a foreign central bank or of any related institution, who is posted at the Bank following a transfer, secondment or loan of staff agreement;

“Financial Services Commission” means the Financial Services Commission established under the Financial Services Act;

(ii) by deleting the definitions of “electronic money”, “e-money instrument” and “payment instruments”;

(b) in section 6(1) –

(i) in paragraph (ba), by deleting the word “develop” and replacing it by the words “promote the development of”;

(ii) by repealing paragraph (da);

(iii) in paragraph (e)(ii), by deleting the words “commercial papers” and replacing them by the words “money market instruments”;

(c) in section 9(1)(h), by deleting the words “48(3)” and replacing them by the words “48(1)”;

(d) in section 25(1), by deleting the words “The Bank” and replacing them by the words “Notwithstanding the Equal Opportunities Act, the Bank”;

(e) by repealing section 33 and replacing it by the following section –

### **33. Transparency**

(1) Without prejudice to sections 3(3) and 26, the Bank shall promote open discussions and comments on its monetary and financial stability policies.

(2) The Bank shall publish at least twice a year –

(a) a report on its monetary policy; and

(b) a report on financial stability.

(3) The reports referred to in subsection (2) shall include a review of price and financial stability, and an assessment of the policies of the Bank in relation thereto, followed during the reference period of the relevant report.

(f) by repealing section 46 and replacing it by the following section –

**46. Official foreign reserves**

(1) Subject to this section, the Bank shall maintain and manage, on a best effort basis, the official foreign reserves of Mauritius consisting of all or any of the following –

- (a) gold;
- (b) foreign exchange in the form of currency or bank balances held by the Bank or for its account abroad, denominated in convertible currencies;
- (c) the holdings by Mauritius of Special Drawing Rights issued by the International Monetary Fund;
- (d) securities denominated in convertible currencies, and claims resulting from their purchase or sale and repurchase;
- (e) such other assets denominated in convertible currencies as the Board may approve.

(2) The Board shall determine the composition of the official foreign reserves and it shall aim to achieve their security, liquidity and return, in that order of priority.

(3) Subject to subsection (2), the Board shall determine the investment policy regarding the management of the official foreign reserves of Mauritius.

(4) Subject to section 25, the Bank may appoint any consultant, or other person, of international repute and with proven experience, to manage the official foreign reserves on its behalf.

(g) in section 47, by repealing subsection (5) and replacing it by the following subsection –

(5) Funds out of the Special Reserve Fund may be used, only and strictly, in the following order of priority –

- (a) for the purpose of increasing the amount paid as capital of the Bank in accordance with section 10(4);
- (b) by the Bank, in exceptional circumstances and with the approval of the Board –
  - (i) for monetary policy purposes;
  - (ii) for repayment of central government external debt obligations, provided that this is not likely to adversely affect the efficient discharge by the Bank of its functions under this Act.
- (h) in section 50(6)(a), by deleting the words “or requirement imposed by the Bank” and replacing them by the words “by the Bank or requirement imposed”;
- (i) in section 52 –
  - (i) in subsection (1), by inserting, after the words “hire purchase or”, the words “, any crowd lending platform or any”;
  - (ii) in subsection (1A), by inserting, after the words “hire purchase, or”, the words “any crowd lending platform or any”;
  - (iii) in subsection (5A), by deleting the words “or utility body” and replacing them by the words “, a crowd lending platform or a utility body”;
  - (iv) in subsection (7), by inserting, in the appropriate alphabetical order, the following new definition –

“crowd lending platform” means an online portal or electronic platform to facilitate the offering, execution or issuance of funds between prospective lenders and borrowers, and which holds an appropriate licence issued by the Financial Services Commission;
- (j) in section 52A, by inserting, after subsection (1), the following new subsections –
  - (1A) The Bank may seek the collaboration or co-operation of the Financial Services Commission and such other agency, other than the Financial Intelligence Unit or the Counterterrorism Unit, as may be necessary for the establishment of the Registry.
  - (1B) Notwithstanding any other enactment, the Financial Services

Commission and any agency referred to in subsection (1A) may extend such collaboration and assistance as they may determine to the Bank for the prompt and efficient establishment of the Registry.

### 3. **Banking Act amended**

The Banking Act is amended –

- (a) in section 7(3), by inserting, after the word “branch”, the words “or a subsidiary”;
- (b) in section 11 –
  - (i) in the heading, by inserting, after the word “**Revocation**”, the words “, **suspension**”;
  - (ii) by inserting, after subsection (6), the following new subsection –
    - (6A) (a) Without prejudice to subsection (1), where a bank fails to comply with the provisions of this Act or any condition attached to its banking licence, the central bank may, by notice in writing to the bank, suspend its banking licence for such period and subject to such terms and conditions as it may specify.
    - (b) The central bank shall, in the notice issued under paragraph (a), specify the deficiencies which the bank ought to address.
    - (c) Before suspending a licence under this section, the central bank shall –
      - (i) give a bank not less than 14 days’ notice in writing;
      - (ii) give after considering any representations made to it in writing by the bank, take a final decision on the suspension of the banking licence; and
      - (iii) notify the bank in writing of its decision.
    - (d) Where the banking licence of a bank is suspended, the banking laws shall continue to apply to the banking business of that bank.

- (e) Where a bank fails to remedy the deficiencies specified in the notice issued under paragraph (a), the central bank may revoke the banking licence of that bank under subsection (1).
- (c) in section 17 –
  - (i) in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) suspend or revoke a licence.
  - (ii) in subsection (2), by inserting, after the words “or any”, the words “suspension or”;
- (d) in section 18, by inserting, after subsection (8), the following new subsections –

(8A) Where, in the course of the performance of his duties, a director comes across transactions or conditions in a financial institution affecting its well-being and he has reason to believe that –

- (a) there has been or there is likely to be a breach of the banking laws or the Companies Act;
- (b) measures to counter the possibility of money laundering or the funding of terrorist activities in accordance with any enactment have not been or are not being properly implemented;
- (c) guidelines or instructions issued by the central bank have not been or are not being properly followed;
- (d) a criminal offence involving fraud or dishonesty has been, is being or is likely to be committed;
- (e) there may be a conflict of interest or potential conflict of interest; or
- (f) any other serious irregularity has occurred or is about to occur, including any irregularity which is likely to jeopardise the security of depositors and creditors,

he shall forthwith inform the central bank accordingly.

(8B) Section 54A shall apply to any disclosure made by a director under

subsection (8A).

(e) in section 48 –

(i) in subsection (1), by inserting, after the words “from the financial institution”, the words “, or has any direct or indirect interest in relation to any matter or undertaking which he may have with the financial institution”;

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

(3A) Every financial institution shall implement policies and procedures requiring their employees to disclose any direct or indirect interest in relation to any matter or undertaking which they may have with the financial institution.

(f) by inserting, after section 54, the following new section –

#### **54A. Protection of whistleblowers**

(1) Subject to subsection (4), where a director, a senior officer, an employee or an agent of a financial institution –

- (a) discloses to the central bank that the financial institution or a customer of the financial institution may have been involved in an act which constitutes a breach of the banking laws; and
- (b) at the time he makes the disclosure, has reasonable grounds to believe that the information he discloses may be true,

he shall incur no civil or criminal liability as a result of such disclosure and no disciplinary action shall be initiated against him by reason of such disclosure.

(2) The central bank shall not, without the consent of the person making the disclosure, disclose the identity of that person.

(3) Any person who commits an act of victimisation against a person who has made a disclosure under subsection (1) 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.

(4) Any person who wilfully makes a false disclosure under subsection (1) 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.

(5) In this section – “victimisation” means an act –

- (a) which causes injury, damage or loss;
- (b) of intimidation or harassment;
- (c) of discrimination, disadvantage or adverse treatment in relation to a person’s employment; or
- (d) amounting to threats of reprisals.

(g) in section 63(3), by inserting, after the words “due on any”, the words “Saturday,”;

(h) in section 64 (7A)(a), by inserting, after the words “purpose of conducting”, the words “such risk management functions as may be approved by the central bank or”.

#### **4. Beach Authority Act amended**

The Beach Authority Act is amended –

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

“beach enforcement officer” –

- (a) means an officer of the Authority designated by the Authority; and
- (b) includes –
  - (i) a police officer;
  - (ii) an officer of the Customs department of the Mauritius Revenue Authority;
  - (iii) an officer of the Department of Environment under the Environment Protection Act;
  - (iv) an officer authorised by the Sanitary Authority under the Public Health Act;
  - (v) a Fisheries Officer referred to in the Fisheries and Marine Resources Act; and
  - (vi) an authorised officer under the Tourism Authority Act;

(b) by inserting, after section 6, the following new section –

#### **6A. Beach enforcement officers**

(1) The Authority shall, in the exercise of its powers under this Act, be

assisted by beach enforcement officers.

(2) A beach enforcement officer shall, in the discharge of his functions under this Act –

- (a) in the case of an officer of the Authority –
  - (i) hold a card signed by the General Manager showing his authority;
  - (ii) produce that card, upon request, to any person affected;
- (b) in the case of a beach enforcement officer other than one referred to in paragraph (a), produce a form of identification, upon request, to any person affected.

(3) In this section –

“person affected” means a person on whom a notice is served or is proposed to be served.

(c) in section 18 –

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

(1) Where –

- (a) the Authority has reason to believe that any regulations made under this Act have been, are being or are likely to be contravened;
- (b) any eyesore, littering or illegal structure is detected on any public beach,

a beach enforcement officer may serve a notice on that person requiring him to ensure, within such time as may be specified in the notice, that such contravention does not occur or continue, as the case may be.

(ii) in subsection (2)(a), by inserting, after the words “shall indicate”, the words “the provision of this Act or”.

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

The Civil Service Family Protection Scheme Act is amended –

(a) in section 2 (1) –

(i) in the definition of “annual salary” –

(A) in paragraph (c) –

(I) by deleting the words “who has not reached the age of 65”;

(II) in subparagraphs (i) and (ii), by deleting the word “member” and replacing it by the word “contributor”;

(B) by repealing paragraph (d);

(ii) in the definition of “basic unreduced pension”, by deleting paragraphs (a) and (b) and replacing them by the following paragraphs –

(a) in relation to a public officer or an employee –

(i) appointed on or after 1 July 2008, means the annual pension on which is based the determination of the pension accruing to his surviving spouse or children, computed at the rate of one sixth hundred and ninetieth of his annual salary, for each completed month of his contributory service up to a maximum of 460 months, at the date –

(A) of his death; or

(B) he ceases to be a public officer or an employee, as the case may be,

whichever is earlier; or

(ii) in post as at 30 June 2008, means the annual pension on which is based the determination of the pension accruing to his surviving spouse or children, computed at the rate of one six hundredth of his annual salary, for each completed month of his contributory service up to a maximum of 400 months at the date –

(A) of his death;

(B) he ceases to contribute to the Scheme,

whichever is earlier; or

(b) in relation to a member of the Assembly who has opted to contribute

4 per cent to the Scheme and –

(i) who started service on or after 1 July 2008, means the annual pension on which is based the determination of the pension accruing to his surviving spouse or children, computed at the rate of one six-hundred and ninetieth of his annual salary, for each completed month of his contributory service up to a maximum of 460 months, at the date –

(A) of his death; or

(B) he ceases to contribute to the Scheme,

whichever is earlier; or

(ii) was serving as at 30 June 2008, means the annual pension on which is based the determination of the pension accruing to his surviving spouse or children, computed at the rate of one six hundredth of his annual salary, for each completed month of his contributory service up to a maximum of 400 months, at the date –

(A) of his death; or

(B) he ceases to contribute to the Scheme,

whichever is earlier; or

(iii) in the definition of “child”, in paragraph (b)(i), by deleting the word “conceiving” and replacing it by the word “surviving”;

(iv) by deleting the definition of “Secretary”;

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

“General Manager” means the General Manager of the Board appointed under section 7;

(b) in section 5(1), by deleting the words “and not more than 2 shall be associates.”;

(c) in section 7 –

- (i) in subsection (1), by deleting the word "Secretary" and replacing it by the words "General Manager";
- (ii) by inserting, after subsection (1), the following new subsection –
  - (1A) The General Manager shall also act as the Secretary of the Board.

(d) in section 16, by repealing subsection (4C) and replacing it by the following subsection –

(4C) A public officer or an employee in post as at 30 June 2008, or a member of the Assembly who was serving as at 30 June 2008, and who has opted to continue to contribute to the Scheme at the rate of 2 per cent of his pensionable emoluments may, while in service, opt to cease to contribute to the Scheme on reaching the age of 60.

(e) in section 25(4A)(a), by deleting the word "where";

(f) in section 36 –

- (i) in subsection (3) –
  - (A) by deleting the word "female";
  - (B) by deleting the word "deceased" and replacing it by the word "contributor";
- (ii) in subsection (4) –
  - (A) in paragraph (A) –
    - (I) by deleting the word "deceased" and replacing it by the word "contributor";
    - (II) by deleting the words "a female child marries civilly, she shall" and replacing them by the words "a child marries civilly, he shall";
  - (B) in paragraph (b), by deleting the word "female".

## **6. Clinical Trials Act amended**

The Clinical Trials Act is amended –

(a) in section 2 –

(i) by deleting the definitions of “clinical trial” and “Register” and replacing them by the following definitions –

“clinical trial” means –

(a) an investigation in a subject intended –

(i) to discover or verify the clinical or pharmaceutical effect of an investigational medicinal product;

(ii) to identify any adverse reaction to an investigational medicinal product; or

(iii) to study the absorption, distribution, metabolism and excretion of such a product,

for the purpose of ascertaining the safety or efficacy of the product, after its administration to the subject; or

(b) the testing of a medical device on a subject;

“registers” means the registers referred to in sections 29 and 29A;

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

“contract research organisation”, in relation to a clinical trial, means a company incorporated in Mauritius under the Companies Act which is contracted by a sponsor to perform one or more of the sponsor’s trial-related duties and functions;

“registration certificate” means a certificate issued under section 16B;

(b) in section 3, by repealing subsection (5) and replacing it by the following subsection –

(5) (a) The Council may –

(i) appoint any subcommittee consisting of experts to advise the Council on clinical trials in respect of medical devices whenever the need arises; and

(ii) where it deems it necessary, co-opt on any subcommittee, any member who shall take part in its deliberations, but shall have no right to vote.

(b) Every member co-opted under paragraph (a) shall be paid such fees or allowances as the Minister may determine.

(c) in section 4 –

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

(da) consider and grant or refuse applications for a registration certificate;

(db) issue, extend, review, suspend or cancel registration certificates;

(dc) carry out inspections of every contract research organisation's facilities;

(ii) in paragraph (h), by deleting the word “Register” and replacing it by the word “registers”;

(d) in section 6(3)(a), by deleting the word “Register” and replacing it by the word “registers”;

(e) in section 11 –

(i) in subsection (1), by adding the following new paragraph, the comma at the end of paragraph (b) being deleted and replaced by a semicolon –

(c) a registered contract research organisation contracted by a sponsor who is the holder of a trial licence,

(ii) by adding the following new subsection –

(3) In this section –

“registered contract research organisation” means a contract research organisation holding a registration certificate.

(f) in section 12, by inserting, after subsection (1), the following new subsection –

(1A) An application for a trial licence in respect of a medical device shall be made in accordance with guidelines prepared or approved by the Council.

(g) by inserting, after Part V, the following new Part –

## **PART VA – REGISTRATION CERTIFICATE**

### **16A. Registration certificate**

(1) Every contract research organisation which intends to obtain a registration certificate shall make a written application to the Council in such form and manner as the Council may determine.

(2) An application made under subsection (1) shall be accompanied by –

- (a) the prescribed application fee; and
- (b) such documents and information as may be prescribed.

#### **16B. Grant of application**

(1) The Council may, when considering an application made under section 16A, require the applicant to furnish such additional information as may be necessary, within such time as it may determine.

(2) The Council may grant an application under this Part where it is satisfied that the prescribed conditions are met.

(3) On granting an application under subsection (1), the Council shall issue a registration certificate to the contract research organisation –

- (a) on such terms and conditions and for such duration as it may determine; and
- (b) on payment of the prescribed registration fee.

(4) The Council shall cause to be published in the Gazette and on the website of the Ministry, not later than 15 days after the issue of a registration certificate, the particulars of that certificate.

#### **16C. Refusal of application**

(1) The Council may refuse an application made under section 16A where it considers that the prescribed conditions have not been met.

(2) Where the Council refuses an application under subsection (1), it shall give written notice of its decision to the applicant.

#### **16D. Suspension or cancellation of registration certificate**

(1) Subject to subsection (2), the Council may, after giving a contract

research organisation written notice of its intention to suspend or cancel a registration certificate and allowing it not less than 14 days to make representations to the Council, suspend or cancel a registration certificate where

—

- (a) the contract research organisation has, in connection with the clinical trial, registration certificate or application for the registration certificate, given false or misleading information;
- (b) the contract research organisation has breached any condition imposed under section 16B; or
- (c) it considers that the health, welfare, safety or protection of a subject is likely to be or has been compromised as a result of the negligence of the contract research organisation.

(2) The Council shall cause to be published in the Gazette and on the website of the Ministry such particulars as it may determine of any registration certificate which is suspended or cancelled.

- (h) in section 17(4), by inserting, after the word “sponsor”, the words “, contract research organisation”;
- (i) in Part IX –
  - (i) by deleting the heading and replacing it by the following heading –

## **PART IX – REGISTERS**

- (ii) in section 29, by deleting the word “Register” wherever it appears and replacing it by the words “register of clinical trials”;
- (iii) by adding the following new section –

### **29A. Register of contract research organisations**

(1) There shall be a register of contract research organisations, in such form as the Council may determine, in which the Secretary shall, in accordance with such instructions as may be given to him by the Council, keep a record of –

- (a) every registration certificate issued under this Act;
- (b) such other particulars as the Council may determine.

(2) Any person may, at all reasonable times and on good cause shown, inspect the register of contract research organisations on payment of the prescribed fee.

(j) in section 30 –

(i) by numbering the existing provision as subsection (1);

(ii) by adding the following new subsection –

(2) Any contract research organisation which –

(a) conducts, or assists in, a clinical trial without a valid registration certificate; or

(b) fails to comply with a condition of a registration certificate,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees.

## 7. Companies Act amended

The Companies Act is amended –

(a) in section 2, in subsection (5), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (a) being deleted –

(c) it is not an entity specified in the First Schedule to the Financial Reporting Act.

(b) in section 91 –

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

(3A) (a) A company shall keep an updated record of –

(i) the information referred to in subsection (3)(a)(ii);

(ii) action taken to identify a beneficial owner or an ultimate beneficial owner in accordance with subsection (8).

(b) Where a company ceases to carry on business, the last

directors of the company shall keep the information of paragraph (a) for a period of at least 7 years from the date of such cessation of business.

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

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

(3C) (a) A company other than a small private company, which fails to comply with subsection (3)(a)(ii), (3A)(a) and (c) or (3B) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees.

(b) A director or former director of a company, other than a director or former director of a small private company who fails to comply with subsection (3A)(b) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees.

(iii) in subsection (8), by deleting the definition of “beneficial owner” or “ultimate beneficial owner” and replacing it by the following definition – “beneficial owner” or “ultimate beneficial owner” –

(a) means any natural person who ultimately owns or controls a company or the natural person on whose behalf a transaction or activity is being conducted in relation to a company;

(b) includes –

(i) the natural person who ultimately owns or controls a company through –

(A) direct or indirect ownership of such shares in such percentage as may be prescribed;

(B) voting rights;

(C) ownership interest; or

(D) control by other means;

(ii) where no natural person under paragraph (i) is identified,

or if there is any doubt that the person identified is the beneficial owner, the natural person who controls the company in the manner one company controls another company under section 5;

- (iii) where no person under paragraphs (i) and (ii) is identified, the natural person who acts as executive director or has equivalent executive powers;

- (c) in section 133, in subsection (1), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –

- (b) Notwithstanding any provision of this Act, there shall be at least one woman on the Board of a public company.

- (d) in sections 223(7) and 270(a), by deleting the figure "25" wherever it appears and replacing it by the figure "50";

- (e) by repealing section 315(3) and replacing it by the following subsection –

- (3) (a) The Registrar shall, forthwith on becoming aware of the vesting of the property –

- (i) inform the Curator of Vacant Estates; and
    - (ii) give public notice,

- of the vesting, setting out the name of the former company and particulars of the property.

- (b) The applicant under subsection (2A) shall pay for the costs of the public notice under paragraph (a) (ii).

- (f) in section 319(3) –

- (i) by deleting the words "the Registrar shall" and replacing them by the words "he shall, on payment of publication costs by an applicant,";
  - (ii) by deleting the words "in wide circulation" and replacing them by the words "having wide circulation".

## **8. Competition Act amended**

The Competition Act is amended, in section 39, by adding the following new

subsection, the existing provision being numbered as subsection (1) –

(2) This section shall be in addition to, and not in derogation from, the Public Officers' Protection Act, and for the purposes of that Act, every person specified in subsection (1) shall be deemed to be a public officer or a person lawfully engaged, authorised or employed in the performance of a public duty.

## **9. Construction Industry Development Board Act amended**

The Construction Industry Development Board Act is amended –

- (a) in the First Schedule, in the second column, by deleting the figure "500,000" and replacing it by the words "one million";
- (b) in the Second Schedule, by repealing Part C and replacing it by the following Part –

### **PART C – GRADES OF CONTRACTORS**

<b>Grading designation</b>	<b>Value of contract that a contractor is allowed to undertake (exclusive of VAT) (Rs)</b>
A+	Up to any amount above 500
A	Up to 500 million
B	Up to 350 million
C	Up to 200 million
D	Up to 125 million
E	Up to 75 million
F	Up to 35 million
G	Up to 15 million
H	Up to 7.5 million

## **10. Convention for the Suppression of the Financing of Terrorism Act amended**

The Convention for the Suppression of the Financing of Terrorism Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of "act of terrorism" and replacing it by the following definition –

"act of terrorism" means a terrorist act as defined in the United Nations

(Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

- (ii) by deleting the definition of “funds”;
- (iii) in the definition of “proceeds”, by deleting the word “funds” and replacing it by the words “funds or other assets”;
- (iv) by inserting, in the appropriate alphabetical order, the following new definitions –

“funds or other assets” has the same meaning as in the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

“terrorist” has the same meaning as in the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

“terrorist organisation” has the same meaning as in the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

(b) in section 4 –

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

(1) Any person who wilfully provides or collects funds or other assets by any means, directly or indirectly, with the unlawful intention that they are to be used, or in the knowledge that they are to be used, in full or in part –

- (a) to commit an offence in breach of an enactment specified in the Second Schedule or an act of terrorism; or
- (b) by a terrorist organisation or a terrorist, shall commit an offence.

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

(2) For an act to constitute an offence under –

- (a) subsection (1)(a), it shall not be necessary that the funds or other assets have actually been used to carry out the offence in breach of the enactment specified in

the Second Schedule or the act of terrorism;

- (b) subsection (1)(b), it shall not be necessary that the funds or other assets have actually been used by the terrorist organisation or the terrorist.
- (iii) in subsection (1A), in paragraph (a), by deleting the word “funds” and replacing it by the words “funds or other assets”;
- (iv) in subsection (4), by deleting the word “funds” and replacing it by the words “funds or other assets”;
- (v) in subsection (5), by deleting the word “funds” and replacing it by the words “funds or other assets”;
- (vi) in subsection (6), by deleting the word “Funds” and replacing it by the words “Funds or other assets”.

## **11. Co-operatives Act 2016 amended**

The Co-operatives Act 2016 is amended, in section 105(1), in paragraph (b), by inserting, after the word “certificates”, the words “and diplomas”.

## **12. Courts (Civil Procedure) Act amended**

The Courts (Civil Procedure) Act is amended –

- (a) in section 1A, by inserting, in the appropriate alphabetical order, the following new definitions, the full stop at the end of the definition of “local authority” being deleted and replaced by a semicolon –
  - “Authorised Company” has the same meaning as in the Financial Services Act;
  - “collective investment scheme” has the same meaning as in the Securities Act;
  - “Global Business Licence” has the same meaning as in the Financial Services Act;
  - “protected cell company” has the same meaning as in the Protected Cell Companies Act.
- (b) in section 61 (1), by adding the following new paragraph, the full stop at the end of paragraph (f) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (e) being deleted –
  - (g) any action, relief, dispute, third party claim in which a corporation holding a Global Business Licence, an Authorised Company, a collective investment scheme or a

protected cell company is one of the parties.

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

The Customs Act is amended –

(a) in section 2 –

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

“clearance” means the accomplishment of customs and other Government agencies formalities necessary to allow goods to enter for home consumption, to be exported or to be placed under another customs procedure;

(ii) in the definition of “Deferred Duty and Tax Scheme”, in paragraph (b)(i), by inserting, after the words “under that scheme”, the words “, to a departing citizen of Mauritius, to a diplomatic agent,”;

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

“document” includes –

(a) a book of account, a record, a bank statement, an invoice, a bill of lading, a bill of entry, a contract or an agreement; and

(b) any information or data stored on a mechanical or electronic data storage device, together with access to the technology, enabling information in electronic form to be retrieved;

“port premises” has the same meaning as in the Ports Act;

“release”, in relation to goods, means handing over of the goods under seal or in such other manner as the Director-General may determine, to the relevant Government agency for onward clearance, after completion of customs formalities;

(b) in section 8, by repealing subsection (2) and replacing it by the following subsection –

(2) Notwithstanding subsection (1), payment of duty, excise duty and taxes on such type of petroleum products imported by the State Trading

Corporation as the Minister may approve, shall be effected within –

- (a) a period of 30 days of the date of importation of such products;
- (b) a period of 30 days after removal of such products for home consumption from a bonded warehouse or freeport zone, as the case may be; or
- (c) such other period as may be prescribed.

(c) in section 19A(1), by inserting, after the words “customs laws”, the words “or any other Revenue Laws”;

(d) in section 19B, by repealing subsection (5) and replacing it by the following subsection –

(5) The ruling under subsection (4) shall not be binding on the Director-General where –

- (a) there is any material difference between the actual facts relating to the goods and the details contained in the application; or
- (b) the World Customs Organisation, the Assessment Review Committee or any Court has given a new ruling, decision or determination on the said goods.

(e) in section 23(3), by deleting the words “under an erroneous construction of the law or by other error,” and replacing them by the words “for reasons specified in subsections (1), (1A) and (2),”;

(f) in section 66C, by adding the following new subsection –

(4) Notwithstanding subsection (1), where the Director-General has suspended the clearance of goods or has detained goods on the local market under this Part, the Director-General may dispose of the goods at the expense of the importer in accordance with section 61(8) where, within the statutory timeframe provided under subsections (1), (1A) and (2) –

- (a) the owner of the goods informs the Director-General in writing that he agrees –
  - (i) that he has infringed the rights of the right holder; and
  - (ii) to the goods being destroyed at his expenses; and

- (b) the right holder informs the Director- General in writing that –
  - (i) he does not intend to take any legal proceedings against the owner of the goods; and
  - (ii) he consents to the goods being destroyed.
- (g) in section 74A, by inserting, after the words “Freeport Act”, the words “or in any bonded warehouse approved under this Act”;
- (h) in section 119 –
  - (i) by repealing subsections (1A) to (1D);
  - (ii) in subsection (4), by inserting, after paragraph (b), the following new paragraph –
    - (ba) the Director-General is of the opinion that the agent or broker has, in the exercise of his function as agent or broker, committed any act of misconduct, dishonesty or fraud;
- (i) in section 125 –
  - (i) in subsection (1), by inserting, after the words “customs area”, the words “, port premises, airport or freeport zone,”;
  - (ii) in subsection (4), by deleting the words “or the financing of terrorism” and replacing them by the words “, the financing of terrorism or any other criminal offence”;
- (j) in section 131A(6), in the definition of “physical cross-border transportation” –
  - (i) in paragraphs (a) and (b)(iii), by inserting, after the word “instruments”, the words “or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts”;
  - (ii) in paragraph (b)(ii), by inserting, after the word “currency”, the words “or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts”;
- (k) in section 132, by adding the following new subsection –
  - (3) Any search carried out under this section may be effected through the use of x-ray scanning or other imaging equipment or such other device as the Director-General may determine.

- (l) in section 133(1), by inserting, after the words “customs area”, the words “, port premises, airport or freeport zone,”;
- (m) in section 143, by repealing subsection (3) and replacing it by the following subsection –
  - (3) (a) Where any goods so seized are –
    - (i) of a perishable nature or are living animals;
    - (ii) subject to wasting or other forms of loss in value or the cost of storage or maintenance of the goods is likely to exceed its value,

the goods may, with the consent of the owner of the goods or his agent, forthwith be sold by the Director-General in accordance with section 144 of this Act.

  - (b) The proceeds of any sale effected under paragraph (a) shall –
    - (i) be retained in an escrow account or in such other manner as the Director-General may determine; and
    - (ii) be subject to the same conditions as other seized goods.
- (n) in section 157(a), by inserting, after the word “ship”, the words “or remotely piloted surveillance aircraft”.

#### **14. Customs Tariff Act amended**

The Customs Tariff Act is amended –

- (a) in section 5 –
  - (i) in subsection (1) –
    - (A) in paragraph (a), by inserting, after the word “Schedule”, the words “or any other enactment”;
    - (B) in paragraph (b), by inserting, after the words “Excise Act”, the words “or any other enactment”;
  - (ii) in subsection (3B), by adding the following new paragraph –
    - (c) (i) Where a person is dissatisfied with a notice under paragraph (a), he may object to the notice in accordance with subsection

(2A)(d) and (e).

(ii) The procedure set out in subsections (2A)(f) to (h) and (2B)(a) to (ba) shall apply to an objection made under subparagraph (i).

(iii) Where a person referred to in subparagraph (i) is aggrieved by a determination of his objection, he may, within 28 days of the date of the determination, lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(b) in the First Schedule, in Part II –

(i) in item E17, in the third column, in paragraph (4), by adding the following new subparagraphs, the full stop at the end of subparagraph (b) being deleted and replaced by a semicolon and the word “and” at the end of subparagraph (a) being deleted –

(c) Printed materials which bear the insignia of airlines printed thereon;

(d) Uniforms for personnel; and

(e) Publicity materials distributed by airlines.

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

E109	Any person holder of a Public Service Vehicle (Contract Bus) Licence issued by the National Transport Authority for conveying school children	One motor vehicle of Heading 87.02 (not more than 3 years old) in accordance with the conditions determined by the National Transport Authority.  This exemption shall be granted not more than once in every 4 years. Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption in respect of a replacement motor vehicle.
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## **15. Deposit of Powers of Attorney Act amended**

The Deposit of Powers of Attorney Act is amended, in section 4, by deleting the words “500 rupees” and replacing them by the words “10,000 rupees”.

## **16. Economic Development Board Act 2017 amended**

The Economic Development Board Act 2017 is amended –

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

“e-Commerce certificate” means an e-Commerce certificate issued under the e-Commerce Scheme;

“e-Commerce Scheme” means the e-Commerce Scheme prescribed under this Act;

- (b) in Part IV, in Sub-part B, in the heading, by deleting the words “**and Freeport Certificate**” and replacing them by the words “, **Freeport Certificate and e-Commerce Certificate**”;

- (c) by inserting, after section 17, the following new section –

### **17A. Application for e-Commerce Certificate**

(1) Any person who intends to engage in e-Commerce activities under the e-Commerce Scheme shall apply to the Chief Executive Officer for an e-Commerce certificate in such form as the Economic Development Board may approve.

(2) Every application under subsection (1) shall be dealt with in such manner as may be prescribed.

- (d) in Part IV, by adding the following new Sub-part –

## **Sub-Part G – Promotion and Development of Sports**

### **27A. Sports Economic Commission**

There shall be for the purposes of this Sub-part a commission to be known as the Sports Economic Commission.

### **27B. Objects of Commission**

The objects of the Commission shall be to –

- (a) promote Mauritius as an international centre for the hosting of international multi-disciplinary sports events;
- (b) facilitate and promote the Mauritius Sportstech Incubator to start-ups;
- (c) regulate, facilitate and issue approval to existing and new sports infrastructure development under the PPP model; and
- (d) facilitate the development of track and trail under the sponsorship and partnership of the private sector to promote Sports Tourism.

#### **27C. Functions of Commission**

The functions of the Commission shall be to –

- (a) determine whether a proposal under the private and public partnership shall bring significant economic benefits;
- (b) set out the relevant requirements and criteria and issue the necessary approval in such manner as may be prescribed.

#### **27D. Composition of Commission**

The Commission shall consist of –

- (a) the Chief Executive Officer or his representative, who shall be the chairperson;
- (b) a representative of the Prime Minister's Office;
- (c) a representative of the Ministry responsible for the subject of sports;
- (d) a representative of the Ministry responsible for the subject of finance; and
- (e) 2 representatives of the private sector, to be appointed by the Prime Minister on such terms and conditions as the Prime Minister may determine.

#### **27E. Interpretation of this Sub-part**

In this Sub-part –

“Commission” means the Sports Economic Commission.

### **17. Excise Act amended**

The Excise Act is amended –

- (a) in section 2, by deleting the definition of “new motor vehicle” and replacing it by the following definition –  
“new motor vehicle” –
  - (a) means a motor vehicle of Headings 87.02, 87.03 and 87.04 –
    - (i) which is sold by a manufacturer or any person authorised by the manufacturer to a distributor, an importer or a dealer under a valid contract; and
    - (ii) in respect of which no document witnessing ownership has been registered in any country; but
  - (b) does not include –
    - (i) a quad bike or a vehicle used for karting;
    - (ii) an ambulance or a hearse;
    - (iii) a vehicle specially designed for travelling on snow, a golf car or an off-road utility task vehicle;
    - (iv) a motor car which has undergone mechanical or other modifications acceptable to the Director-General and imported under item 25 or 72 of Part IA of the First Schedule;
    - (v) a motor car imported under item E83, E84, E85 or E106 of Part II of the First Schedule to the Customs Tariff Act or item 3, 20, 26, 60 or 87 of Part IA of the First Schedule;
    - (vi) a motor car imported under regulation 9(3) of the Economic Development Board (Mauritius Diaspora Scheme) Regulations 2015;
    - (vii) a bus operating under a road service licence and used for the transport of the general public;
    - (viii) a motor vehicle of H.S. Code 8704.21.25, 8704.21.61, 8704.22.31, 8704.22.41, 8704.22.51, 8704.23.31, 8704.23.41, 8704.31.61, 8704.32.31 or 8704.32.41; or
    - (ix) any other motor vehicle of chapter 87;
- (b) in section 10 –

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

(1) The licensing authority may, on an application made in the prescribed manner, issue a licence on such terms and conditions as it may determine –

(a) on being satisfied that the prescribed conditions have been fulfilled;

(b) on payment of the licence fee; and

(c) in relation to an application for a licence specified under Part I or Part II of the Second Schedule, on submission of a certificate of character issued by the Director of Public Prosecutions –

(i) in the applicant's name; or

(ii) in the case of a body corporate, in the name of the Director or principal officer of the entity; or

(d) in relation to an application for a licence specified in Part III of the Second Schedule, on submission of the necessary clearance from the Commissioner of Police.

(ii) by adding the following new subsection –

(5) For the purpose of subsection (1) –

“principal officer” has the same meaning as in section 63A of the Value Added Tax Act.

(c) in section 13(2), by deleting the word “fulfilled” and replacing it by the words “fulfilled and on submission of a certificate of character in accordance with section 10 (1)(c)”;

(d) in section 25(2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –

(e) require a licensee or an importer to put markings as an alternative to excise stamps on such prescribed excisable goods and in such form and manner and on such conditions as the Director-General may determine.

(e) in section 34, by repealing subsection (4) and replacing it by the following subsection –

(4) (a) Where the person does not enter any action against the seizure and –

- (i) the goods are not the subject matter of any criminal proceedings, the Director-General may cause the goods seized to be sold or otherwise disposed of; or
- (ii) the goods are the subject matter of criminal proceedings and are subject to wasting or other forms of loss in value or the cost of storage or maintenance of the goods is likely to exceed its value, the goods may, with the consent of the person, forthwith be sold by the Director-General in accordance with section 144 of the Customs Act.

(b) The proceeds of any sale effected under paragraph (a) shall

–

- (i) be retained in an escrow account or in such other manner as the Director-General may determine; and
- (ii) be subject to the same conditions as other seized goods.

(f) in section 40(1), by adding the following new paragraph, the comma at the end of paragraph (m) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (l) being deleted –

(n) displays or stores alcoholic beverages, alcoholic products, beer or liquor on his business premises or other premises which are not licensed premises under this Act,

(g) by inserting, after section 52A, the following new section –

**52B. Claim on waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres**

(1) Subject to this section, any person who –

- (a) exports waste tyres, whether shredded or not; or
- (b) recycles waste tyres into reusable goods, other than retreaded tyres,

may make a claim to the Director-General for an amount to be paid to him in accordance with the formula set out in the Sixth Schedule.

(2) Every claim under subsection (1) shall –

(a) be made –

- (i) not later than 15 days after the end of every quarter;
- (ii) in such form and manner as the Director-General may determine;

(b) be accompanied by –

- (i) the relevant bill of lading; or
- (ii) such other particulars or information as may be specified in the form of the claim.

(3) At any time during a calendar year, no claim shall be entertained unless the weight of waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres, exceeds 1,000 kilogrammes.

(4) Where, at any time during a calendar year, the weight of waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres, exceeds 1,000 kilogrammes, the person shall be eligible to make a claim under subsection (1) in respect of the relevant quarter.

(5) On receipt of a claim under subsection (1), the Director-General shall, not later than 15 days from the date of receipt of the claim, on being satisfied that the claim meets the requirements of this section, effect payment of the amount due.

(h) in the First Schedule –

(i) in Part I –

(A) by deleting H.S. Code 2711.13.00 and its corresponding entries;

(B) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in the First Schedule to this Act;

(ii) in Part IA –

(A) in item 1, in the third column, in paragraph (a), by deleting the words “5 years” and replacing them by the words “4 years”;

- (B) in item 37, in the second column, by inserting, after the words "tobacco grower,", the words "a beekeeper,";
- (iii) in Part II –
  - (A) by deleting H.S. Code 2711.13.00 and its corresponding entries;
  - (B) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in the Second Schedule to this Act;
- (i) in the Fourth Schedule, by deleting the words – R is the rate of refund of –
  - Rs 5 per kg for waste PET bottles or PET flakes exported; or
  - Rs 15 per kg for waste PET bottles recycled into reusable goods, as the case may be;
 and replacing them by the words –
 

R is the rate of refund of Rs 15 per kg for waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods;
- (j) by adding the Sixth Schedule set out in the Third Schedule to this Act.

#### **18. Finance (Miscellaneous Provisions) Act 2017 amended**

The Finance (Miscellaneous Provisions) Act 2017 is amended, in section 34, by repealing paragraph (c).

#### **19. Finance (Miscellaneous Provisions) Act 2018 amended**

The Finance (Miscellaneous Provisions) Act 2018 is amended, in section 23(o), by repealing subparagraph (ii) and replacing it by the following subparagraph –

- (ii) in Part B, in item 34, by deleting sub-item (b) and replacing it by the following sub-item –
  - (b) to be allocated to persons other than such persons as the Minister responsible for the subject of agriculture may approve, and who are –
    - (i) bona fide occupiers of housing units forming part of sugar estate camps owned by sugar millers or sugarcane planters;
    - (ii) bona fide occupiers of housing units forming part of tea estate camps;

- (iii) workers affected by the closure of a sugar factory; or
- (iv) workers opting for the Voluntary Retirement Scheme.

## **20. Financial Reporting Act amended**

The Financial Reporting Act is amended –

- (a) in section 7(1), by inserting, after paragraph (c), the following new paragraph –
  - (ca) a representative of the Ministry responsible for the subject of financial services;
- (b) in section 35A, by inserting, after the words “issued by FIU”, the words “, and the relevant regulations made.”.

## **21. Financial Services Act amended**

The Financial Services Act is amended –

- (a) in section 2, in the definition of “officer”, by inserting, after the word “trustee”, the words “, a money laundering reporting officer, a deputy money laundering reporting officer, a compliance officer”;
- (b) in section 6(g), by deleting the word “fraud” and replacing it by the word “crime”;
- (c) in section 19 (1) –
  - (i) by deleting the words “submitted to the Commission”;
  - (ii) in paragraph (b), by deleting the words “the application is misleading” and replacing them by the words “he is misleading the Commission”;
- (d) in section 44 –
  - (i) in subsection (3), by adding the following new paragraph, the full stop at the end of paragraph (e) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (d) being deleted –
    - (f) access any program or data and take extracts of any file, document or record held electronically in any computer or other electronic device of the licensee.
  - (ii) by repealing subsection (5) and replacing it by the following subsection –
    - (5) (a) The investigator shall, as soon as practicable, after

completion of his investigation, submit his report to the Chief Executive and the Board.

(b) The Chief Executive shall, after considering the report referred to in paragraph (a), submit his observations, comments and recommendations thereon to the Board.

(iii) in subsection (7), by inserting, in the appropriate alphabetical order, the following new definition –

“investigator” includes –

(a) any staff of the Commission;

(b) any other person appointed by the Commission to conduct an investigation, either jointly or separately;

(e) by inserting, after section 45, the following new section –

#### **45A. Whistle blowing**

(1) No criminal or civil action shall lie against any person who makes a report or disclosure in good faith to the Commission that is required or permitted under the relevant Acts, or that relates to a matter in respect of which the Commission has functions under the relevant Acts, whether or not the person is required to make the report.

(2) The Commission, a member or a staff of the Commission shall not, without the consent of the person making reports or disclosure under section 45A or 45B, disclose the identity of that person except where it is necessary to do so for the fulfilment of the functions of the Commission.

(3) (a) Any person who commits an act of victimisation or retaliation against a person who has made a disclosure or report pursuant to this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for term not exceeding one year.

(b) In this subsection –

“victimisation” or “retaliation” means an act –

(a) which causes injury, damage or loss;

(b) of intimidation or harassment;

(c) of discrimination, disadvantage or adverse treatment in

relation to a person's employment; or

- (d) amounting to threats or reprisals.

(4) Any person who knowingly makes a false, malicious or vexatious disclosure under this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding one year.

- (f) in section 46, by inserting, after subsection (6), the following new subsection –

(6A) Notwithstanding subsection (6), where the Chief Executive considers that any delay in giving the direction may cause severe prejudice to the clients of the licensee, the public or any part of the financial services industry, he may issue a direction which will take effect immediately and shall give the licensee the opportunity to make representations as soon as practicable, but not later than 7 days from the date the direction is given.

- (g) in section 48(1), by deleting the words “or otherwise terminated” and replacing them by the words “, otherwise terminated or where the Commission considers that the conditions of a licence are no longer met”;

- (h) in section 49, in the heading, by deleting the words “**and locus**”;

- (i) in section 53 –

- (i) in subsection (2), by inserting, after the word “notice”, the words “, by registered post,”;

- (ii) in subsection (4) –

- (A) in paragraph (a), by deleting the words “, in such form and manner as the Commission may approve,”;

- (B) in paragraph (b), by deleting the words “, in such manner as the Commission may approve,”;

- (iii) by inserting, after subsection (6), the following new subsection –

- (6A) Any decision of the Enforcement Committee may be published in such form and manner as the Chief Executive may determine.

- (iv) in subsection (10), by deleting the words “the Fund” and replacing them by the words “the General Fund”;

- (j) in section 66(7), by deleting the words “except that any information which the Review Panel considers to be sensitive shall be omitted”;
- (k) in section 68(3) –
  - (i) in paragraph (a), by deleting the word “and”;
  - (ii) by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
    - (aa) for the transfer of a sum of 100 million rupees to the Consolidated Fund; and
- (l) in section 71(3)(a), by repealing subparagraph (i) and replacing it by the following subparagraph –
  - (i) carry out its core income generating activities in, or from, Mauritius, as required under the Income Tax Act;
- (m) in section 71A(1), by repealing paragraph (b) and replacing it by the following paragraph –
  - (b) has its central management and control outside Mauritius,
- (n) in section 82(6) –
  - (i) by lettering the existing provision as paragraph (a);
  - (ii) by adding the following new paragraph –
    - (b) The sum payable under paragraph (a) shall exclude any outstanding administrative penalties.
- (o) in section 82A –
  - (i) in subsection (2A), by deleting the words “400 million rupees” and “1 July 2014” and replacing them by the words “100 million rupees” and “1 July 2018”, respectively;
  - (ii) in subsection (3), by inserting, after the words “subsection (2)”, the words “and subsection 82(6), less any related outstanding administrative penalties included in Income Statement”;
  - (iii) in subsection (4)(a), by deleting the words “400 million rupees” and replacing them by the words “100 million rupees”;

(p) by inserting, after section 89, the following new section –

#### **89A. Extensions**

Where, under this Act, a person is required to do or may do a particular thing by a particular time or within a particular period, the Commission may, on application, extend the period for doing the thing, and may do so either before or after the period has ended.

(q) by inserting, after Part XIA, the following new Part –

### **PART XIB – SINGLE WINDOW SYSTEM**

#### **85E. Single Window System**

(1) There shall be, within the Commission, a facility to be known as the Single Window System which shall be administered by the Commission.

(2) Notwithstanding any other enactment, the Single Window System shall act as a centre and channel for the expeditious submission of any relevant permits, including but not limited to occupational permits and certificate of incorporation.

(r) in the Second Schedule –

(i) in Part I, by inserting, in the appropriate alphabetical order, the following new items –

Crowdfunding

Fintech Service Provider

Robotic and Artificial Intelligence Enabled Advisory Services

(ii) in Part III, by inserting, in the appropriate alphabetical order, the following new item –

Administration of e-commerce

## **22. Freeport Act amended**

The Freeport Act is amended, in section 24A, by inserting, after subsection (1), the following new subsection –

(1A) A company issued with a freeport certificate before 14 June 2018, in relation to the carrying out of a manufacturing activity, shall, on application made to the Economic Development Board, be authorised to build, develop and manage its own infrastructural facilities, as a private Freeport developer, subject to the company

continuing to carry out the same manufacturing activity.

**23. Gambling Regulatory Authority Act amended**

The Gambling Regulatory Authority Act is amended –

(a) in section 2 –

(i) in the definition of “collector”, by deleting the word “licensee” and replacing it by the word “person”;

(ii) by deleting the definition of “foreign pool promoter” and replacing it by the following definition –

“foreign pool promoter” means a person authorised, in a country outside Mauritius, to carry on the business of receiving or negotiating bets by way of pool betting on any event or contingency taking place outside Mauritius, including a combination of horse races;

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

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

(b) in section 7(1), by repealing paragraph (ga) and replacing it by the following paragraph –

(ga) on receipt of a complaint, or on its own initiative, set up an appeal committee consisting of such persons as it may determine to review the decisions of a racing steward;

(c) in section 28, by repealing subsection (3) and replacing it by the following subsection –

(3) A gaming machine shall –

(a) be installed at such place as the Board may approve and not be transferred to any other place without the prior approval of the Board;

(b) be operated for such time as may be prescribed from the date of first licensing; and

(c) not be replaced without the prior approval of the Board.

(d) in section 31 –

(i) in subsection (1) –

(A) by inserting, after the word “responsible”, the words “, subject to

this Act and regulations made under section 164 and directions given pursuant to section 100,;;

- (B) by repealing paragraph (e), the words “; and” at the end of paragraph (d) being deleted and replaced by a full stop and the word “and” being added at the end of paragraph (c);
- (ii) in subsection (2), by repealing paragraph (aa) and replacing it by the following paragraph –
  - (aa) the free and simultaneous dissemination to the press and any sports publication of information on race meetings, including fixtures and race cards;
- (iii) by adding the following new subsection –
  - (4) In providing information on race meetings, a horse racing organiser shall afford equal treatment to all licensees requiring that information to carry out the activities under this Act.
- (e) by repealing section 32 and replacing it by the following section –

### **32. Rules of Racing**

  - (1) (a) A horse racing organiser shall submit to the Board for approval a certified copy of its Rules of Racing, as well as any other rule, direction or guideline that affects the organisation of horse racing.
  - (b) The Rules of Racing, as well as any other rule, direction or guideline under paragraph (a) shall be consistent with –
    - (i) this Act;
    - (ii) regulations made under section 164;
    - (iii) directions given under section 100; and
    - (iv) international norms.
  - (2) Where the Board issues a direction under section 100(3) (c), a horse racing organiser shall forthwith review and, where so required, amend its Rules of Racing.
  - (3) A horse racing organiser shall not amend its Rules of Racing without having given notice to and received the approval of the Board.
- (f) in section 44 –

- (i) by repealing subsection (2) and replacing it by the following subsection –
  - (2) The Board may, on application made for the conduct of fixed odds betting on local races, issue a bookmaker licence authorising the applicant to operate at the racecourse.
- (ii) by repealing subsection (3);
- (iii) by repealing subsection (5) and replacing it by the following subsection –
  - (5) The Board may, on application made for the conduct of fixed odds bet on any event or contingency other than a local race, issue a bookmaker licence authorising the applicant to operate at such place as the Board may approve.
- (iv) in subsection (7), by inserting, after the word “subsection”, the words “(2),”;

(g) in section 53 –

- (i) in subsection (1), by repealing paragraph (c), the words “; or” at the end of paragraph (b) being deleted and replaced by a comma and the word “or” being added at the end of paragraph (a);
- (ii) by repealing subsection (2) and replacing it by the following subsection –
  - (2) The Board may, on application made, issue to the applicant a licence authorising him to carry on the business of a local pool promoter or of an agent of a foreign pool promoter, as the case may be.
- (iii) by repealing subsection (4);

(h) by inserting, after section 53, the following new sections –

#### **53A. Registration of collector**

(1) Where a local pool promoter or an agent of a foreign pool promoter, as the case may be, appoints a collector, he shall apply to the Board for the registration of that collector.

(2) An application under subsection (1) shall be made in such form as the Board may approve and shall be accompanied by –

- (a) evidence of the appointment of the collector and the terms and conditions of the appointment;
- (b) evidence that the collector is a fit and proper person to obtain

a registration certificate under this Act; and

- (c) a location plan and address of the premises where the collector intends to carry on his business.

(3) The Board may require the local pool promoter or an agent of a foreign pool promoter, as the case may be, to furnish such information as may be reasonably necessary in order to enable the Board to properly consider the application.

#### **53B. Grant or refusal of registration certificate**

(1) The Board may grant a registration certificate in respect of a collector subject to such terms and conditions as it may determine.

(2) No registration certificate shall be granted unless the Board is satisfied that the collector is a fit and proper person to act as collector.

(3) No registration certificate shall be granted to a collector where that collector –

- (a) is under the age of 21;
- (b) has, within the 10 years preceding the date of application, been convicted of any offence involving fraud or dishonesty, or is a body corporate of which any director, manager or officer has been so convicted; or
- (c) was the holder of a registration certificate which has been cancelled.

#### **53C. Display of registration certificate**

Every collector shall display his registration certificate in a conspicuous place at his business premises.

#### **53D. Prohibition to transfer registration certificate**

No collector shall assign or transfer his registration certificate.

#### **53E. Cancellation of registration certificate**

(1) Where a local pool promoter or an agent of a foreign pool promoter, as the case may be, terminates the appointment of a collector, it shall forthwith notify the Board of the termination.

(2) Where a notice is given under subsection (1), the Board shall cancel the registration certificate of the collector.

(3) Subject to subsections (4) and (5), the Board may cancel a registration certificate where it is satisfied that –

- (a) the information given to the Board for the registration of the collector is false or misleading in a material particular;
- (b) the collector has contravened this Act;
- (c) the collector is not, or is no longer, a fit and proper person to act as collector; or
- (d) the collector has been convicted under this Act, the Financial Intelligence and Anti-Money Laundering Act or under any other enactment of an offence involving fraud or dishonesty.

(4) Where the Board is of the opinion that a registration certificate should be cancelled, it shall give notice of its intention, in writing, to the collector and the local pool promoter or the agent of a foreign pool promoter, as the case may be, together with its grounds.

(5) The Board shall, in the notice under subsection (4), require the collector to show cause in writing, within such time as may be specified in the notice, why the registration certificate should not be cancelled.

(6) The Board shall, after considering the explanations of the collector, inform him in writing of its decision and the reasons for its decision.

#### **53F. Suspension of registration certificate**

Without prejudice to its powers under section 53E, the Board may suspend the registration certificate of a collector for a period not exceeding 3 months on any ground on which it would have been entitled to cancel the registration certificate under that section.

#### **53G. Savings for person formerly licensed as collector**

(1) Subject to subsection (2), a person formerly licensed as a collector under the repealed section 53(2) may continue to operate as a collector pending the determination of an application for his registration under section 53A.

(2) Where a person formerly licensed as a collector under the

repealed section 53(2) has not been registered as a collector within 3 months of the coming into operation of sections 53A to 53F, that person shall forthwith cease activities.

- (i) in section 96 –
  - (i) in subsection (4), by deleting the word “No” and replacing it by the words “Subject to subsection (4A), no”;
  - (ii) by inserting, after subsection (4), the following new subsection –
    - (4A) Subsection (4) shall not apply to premises intended for use by –
      - (a) a bookmaker licensed under section 44(4);
      - (b) a sweepstake organiser;
      - (c) a sweepstake retailer;
      - (d) a local pool promoter;
      - (e) an agent of a foreign pool promoter;
      - (f) a collector;
      - (g) an operator of dart games;
      - (h) a lottery retailer.
- (j) in section 99(1), by inserting, after paragraph (c), the following new paragraph –
  - (ca) the licensee fails to submit to the Board any document or information within the time specified by it;
- (k) in section 105(1), by inserting, after paragraph (a), the following new paragraph –
  - (aa) a record of the name and NIC number of a person receiving a winning exceeding 50,000 rupees;
- (l) in section 109(2) –
  - (i) by inserting, after the words “hotel casino operator”, the words “, local pool promoter”;
  - (ii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (b) being deleted –
    - (d) ensure that a ticket issued displays a bar code that

allows the online recording of the payment of any winning on the central electronic monitoring system.

(m) in section 111 –

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

(1) Subject to subsection (3), an inspector may, at all times, on showing proof of his identity, enter any premises for the purpose of ensuring that this Act is being complied with and may –

- (a) require any person on the premises to produce for examination or inspection any thing, equipment, book, record, bank statement or other document relating to activities conducted on the premises;
- (b) make copies of, or take extracts from, remove and retain, any book, record, bank statement or other document, for further examination or inspection;
- (c) operate and test any equipment found on the premises which is used or intended to be used for the purpose of any activity under this Act;
- (d) seal, or otherwise secure from such premises, any thing or equipment on or in which any document or data which has a bearing on the conduct of any activity licensed under this Act is stored or captured;
- (e) search the premises and seal or seize, for the purpose of further examination or investigation, any thing or equipment on such premises which has a bearing on the conduct of any activities licensed under this Act;
- (f) require any person on the premises to give all reasonable assistance and to answer all reasonable questions either orally or in writing; and
- (g) take such steps as may be reasonably necessary to protect the integrity and conduct of any activities licensed under this Act.

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

(7A) (a) Notwithstanding the Information and Communication

Technologies Act, nothing shall prevent the Judge in Chambers, upon an application whether *ex parte* or otherwise, being made to him, by an inspector, from making an order authorising a public operator under the Information and Communication Technologies Act, or any of its employees or agents, to intercept or withhold a message or disclose to the inspector a message or any information relating to a message.

- (b) An order under paragraph (a) shall–
  - (i) not be made unless the Judge is satisfied that the message or information relating to the message is material to any criminal proceedings, whether pending or contemplated in Mauritius;
  - (ii) remain valid for such period, not exceeding 60 days, as the Judge may determine;
  - (iii) specify the place where the interception or withholding shall take place.
- (c) In this subsection –

“message” has the same meaning as in the Information and Communication Technologies Act.

- (n) by inserting, after section 113, the following new section, existing section 113A being renumbered as section 113B –

#### **113A. Additional powers of inspectors and *Police des Jeux***

(1) Nothing shall prevent an inspector or a police officer posted at the *Police des Jeux* from placing bets or from gambling in the course of his duties for the purpose of detecting malpractices or offences under this Act.

(2) The exercise of a power under subsection (1) shall afford no defence to any person charged with an offence under this Act.

- (o) by repealing section 118 and replacing it by the following section –

#### **118. Production of books and records**

The Director-General may, for the purpose of ascertaining the duty, levy or tax payable by any person under this Act, require that person –

- (a) by written notice, to keep such records for taxation purposes

as the Director-General may direct;

- (b) to produce for –
  - (i) examination, either at the business premises of that person or at the office of the Director-General, books, records, bank statements or other documents whether on computer or otherwise, which the Director-General considers necessary and which may be in the possession or custody or under the control of that person; or
  - (ii) retention, for such period as the Director-General considers necessary, books, records, bank statements or other documents specified in subparagraph (i) and for taking copies of or extracts therefrom;
- (c) to call at the office of the Director-General for the purpose of being examined in respect of any transaction or matter relating to the duty, levy or tax payable by that person; or
- (d) to make such returns or give such information relating to his business within such time as the Director-General may specify.

(p) in section 157, by adding the following new subsection –

(7) Any person who contravenes subsections (1) to (5A) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees.

(q) in the Third Schedule –

- (i) in CATEGORY 3, by deleting paragraph (b) and its corresponding entries;
- (ii) in CATEGORY 6 –
  - (A) in paragraph (h), in the second column, by adding the words “, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months”;
  - (B) in paragraph (i), in the second column, by deleting the words “per machine” and replacing them by the words “, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months”;
  - (C) by deleting paragraph (l) and its corresponding entries;

- (r) in the Fifth Schedule –
  - (i) in Part I –
    - (A) in CATEGORY 3, in paragraph 1, by deleting subparagraph (b) and its corresponding entries;
    - (B) in CATEGORY 6, in paragraph 4, in the second column, by deleting the words “10 per cent of gross takings per machine or 500,000 rupees, whichever is the higher” and replacing them by the words “10 per cent of gross takings or 500,000 rupees, whichever is higher”;
  - (ii) in Part II, in CATEGORY 3, by deleting paragraph 1(b) and its corresponding entries.

#### **24. Good Governance and Integrity Reporting Act amended**

The Good Governance and Integrity Reporting Act is amended –

- (a) in section 2 –
  - (i) in the definition of “enforcement authority”, by deleting the words “Asset Recovery Act” and replacing them by the words “Mauritius Police Force”;
  - (ii) in the definition of “unexplained wealth”, in paragraph (c), by deleting the words “other person” and replacing them by the words “other person and which cannot be satisfactorily accounted for”;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definitions –
    - “local authority” has the same meaning as in the Local Government Act;
    - “public sector agency” means a public sector agency specified in the Schedule;
    - “statutory body” has the same meaning as in the Statutory Bodies (Accounts and Audit) Act;
- (b) in section 3, in subsection (7), by deleting the words “the application is made” and replacing them by the words “a request under section 5 (1)(a) is made”;
- (c) in section 6 –

- (i) in subsection (2), by deleting the words “or received” and replacing them by the words “by the Agency to another public sector agency”;
- (ii) by adding the following new subsection –
  - (4) Notwithstanding any duty of confidentiality or any other provision under any other enactment, every public sector agency, other than the Financial Intelligence Unit or the Counterterrorism Unit, shall exchange with the Agency any information which the Agency determines is relevant for the purpose of discharging its functions under this Act.
- (d) in section 7(2), by inserting, after the word “but”, the words “, where possible, ”;
- (e) in section 8(5) –
  - (i) in paragraph (a), by deleting the words “or conflicting complaints” and “complaint” and replacing them by the words “reports” and “report”, respectively;
  - (ii) in paragraph (c), by deleting the word “complaint” and replacing it by the word “report”;
- (f) in section 9 (1) –
  - (i) by inserting, after the word “Notwithstanding”, the words “any duty of confidentiality or any other provision under”;
  - (ii) by inserting, the following new paragraph, the existing paragraphs (a) to (i) being relettered as (b) to (j) –
    - (a) the Commissioner of Police;
- (g) in section 10(d), by deleting the word “malpractices” and replacing it by the word “matters”;
- (h) in section 12 –
  - (i) by inserting, after subsection (1), the following new subsection –
    - (1A) Where a statutory request has been served, no transfer, pledging or disposal of property shall be made.
  - (ii) in subsection (5), by inserting, after the words “section shall”, the words “, unless renewed, ”;
  - (i) in section 16, by repealing subsection (1) and replacing it by the following

subsection –

- (1) Where the Agency makes an application –
  - (a) for an Unexplained Wealth Order; or
  - (b) in the case of a Mauritian citizen, wherever he is located, for an Unexplained Wealth Order,

and the Judge in Chambers is satisfied that the respondent has unexplained wealth, he shall make an Unexplained Wealth Order or an order for the payment of its monetary equivalent.

- (j) by inserting, after section 22, the following new section –

#### **22A. Exemptions**

- (1) The Agency shall be exempt from payment of any levy, rate, charge or fee.
- (2) No registration fee shall be payable in respect of any document signed or executed by the Agency under which the Agency is a beneficiary.

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

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

The Human Resource Development Act is amended, in section 18, by inserting, after subsection (5), the following new subsection –

(5A) Notwithstanding this section, during the period 1 July 2019 to 30 June 2020, employers whose employees earn a salary not exceeding 10,000 rupees per month, shall pay a training levy of one per cent and the rate to be remitted to the Council under subsection (3)(e) for the National Training Fund shall be 0.5 per cent.

#### **26. Income Tax Act amended**

The Income Tax Act is amended –

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

“REIT” means a collective investment scheme or a closed-end fund authorised as a REIT by the Financial Services Commission established under the Financial Services Act;
  - (ii) in the definition of “income tax”, in paragraph (b), by inserting, after

subparagraph (iib), the following new subparagraph –

- (iic) the presumptive tax under Sub-part BD of Part VIII;
- (b) in section 10(3), by adding the following new paragraph, the full stop at the end of paragraph (e) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (d) being deleted –
  - (f) any interest derived by a person from money lent through any Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act.
- (c) in section 16B, in the definition of “leviable income”, by adding the following new paragraph, the word “and” being added at the end of paragraph (b) and the word “and” at the end of paragraph (a) being deleted –
  - (c) the share of dividends of that individual in a resident *société* or succession to which he would have been entitled as an associate of a *société* or heir in a succession, had the dividends received by the *société* or succession been wholly distributed among the associates or heirs, as the case may be; but
  - (d) does not include any lump sum by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury, and paid –
    - (i) by virtue of any enactment;
    - (ii) from a superannuation fund; and
    - (iii) under a personal pension scheme approved by the Director-General;
- (d) in section 21, by inserting, after subsection (2), the following new subsection –
  - (2A) (a) Subject to subsection (3), a person who derives interest from money lent through any Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act in an income year may deduct the amount of the debt or interest arising from such amount lent and which is proved to have become bad from any interest received from money lent through the same Peer-to-Peer Lending platform.

(b) Where the amount of debt or interest cannot be fully relieved under paragraph (a), the person may, subject to paragraph (c), claim that the unrelieved amount of debt or interest be carried forward and set off against interest received from money lent through the same Peer-to-Peer Lending platform in the succeeding income years.

(c) No time limit shall apply for the setting-off of any unrelieved bad debt arising under paragraph (b).

(e) by inserting, after section 24, the following new section –

**24A. Expenditure incurred on fast charger for electric car**

Where, in an income year, a person incurs expenditure on a fast charger for an electric car used in the production of his gross income, he may deduct from his gross income, twice the amount of such expenditure in that income year.

(f) in section 26(1), by repealing paragraph (g) and replacing it by the following paragraph –

(g) income tax, foreign tax or special levy on banks in accordance with Part XB of the Value Added TaxAct;

(g) in section 27 –

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

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

(2A) Where the person referred to in subsection (2) is –

(a) a retired person, who, in an income year, has gross income other than specified income; or

(b) a person having a physical or mental disability, he shall in an income year, in addition to the deduction specified in subsection (2), be entitled to deduct from his net income in that income year an additional amount of 50,000 rupees.

(iii) in subsection (4) –

- (A) by deleting the words “Category D, Category E or Category G” and replacing them by the words “Category D or Category E”; and
- (B) by deleting the words “or Category F”;

(iv) in subsection (5) –

- (A) in paragraph (a), by deleting the words “or Category G”;
- (B) in paragraph (b), by deleting the words “65,000 rupees” and replacing them by the words “80,000 rupees”;
- (C) in paragraph (c), by deleting the words “45,000 rupees” and replacing them by the words “50,000 rupees”;
- (D) in paragraph (d), by deleting the words “30,000 rupees” and replacing them by the words “50,000 rupees”;

(v) in subsection (6), by deleting the words “65,000 rupees”, “45,000 rupees” and “30,000 rupees” and replacing them by the words “80,000 rupees”, “50,000 rupees” and “50,000 rupees”, respectively;

(vi) in subsection (6A) –

- (A) by deleting the words “Category B, C, D, E or G” and replacing them by the words “Category B, C, D or E”;
- (B) by deleting the words “3 dependents” and replacing them by the words “4 dependents”;

(vii) by repealing subsection (7) and replacing it by the following subsection –

(7) In this section – “dependent” means –

- (a) a spouse;
- (b) a child under the age of 18; or
- (c) a child over the age of 18 and who –
  - (i) is pursuing a full-time course at an educational institution or a training institution; or
  - (ii) cannot earn a living because of a physical or mental disability;

“retired person” means a person who attains the age of 60 at any time prior to the first day of July of an income year in respect of which a claim for an additional deduction is made under subsection (2A);

“specified income” means the gross income derived from emoluments exceeding 50,000 rupees, specified in section 10 (1)(a)(i), or from any business.

(h) by inserting, after section 27E, the following new sections –

#### **27F. Fast charger for electric car investment allowance**

(1) Subject to this section, where an individual has in an income year acquired a fast charger for his electric car, he shall be entitled to deduct from his net income, the expenditure incurred for the acquisition of the charger.

(2) Where, in an income year, a person has claimed a deduction in respect of a fast charger under section 24A, he shall not be entitled to a deduction under this section in respect of the same charger.

(3) Any unrelieved amount under subsection (1) in an income year may be carried forward and deducted from the net income of succeeding years.

#### **27G. Tax credit for employees**

(1) Subject to this section, where an employee who has derived in the first month of an income year, a basic salary inclusive of compensation not exceeding 50,000 rupees, he shall be allowed a tax credit by way of deduction from income tax otherwise payable by him for that income year, provided his total annual net income in that income year does not exceed 700,000 rupees.

(2) The tax credit allowable under subsection (1) shall be equivalent to 5 per cent of the chargeable income of the individual attributable to his net income from emoluments.

(3) An individual whose net income is less than 650,000 rupees in an income year shall not be entitled to the tax credit under subsection (1).

(i) in section 44B –

(i) in the heading, by deleting the word “**goods**” and replacing it by the words “**goods or manufacturing activities in a freeport zone**”;

(ii) by adding the following new subsection –

(3) Where, in an income year, a freeport operator or private freeport developer is engaged in the manufacture of goods meant for local market

in whole or in part, it shall be liable to income tax at the rate specified in Part II of the First Schedule on his chargeable income, provided that the freeport operator or private freeport developer satisfies the conditions relating to the substance of its activities as may be prescribed.

(j) by inserting, after section 49B, the following new section –

#### **49C. Real Estate Investment Trust (REIT)**

(1) Subject to this section, no REIT shall be liable to income tax, provided it satisfies such conditions as may be prescribed.

(2) Subject to the other provisions of this Act, every beneficiary or participant to a REIT, as the case may be, shall be liable to income tax on his share of the distribution made by the REIT at the appropriate rate specified in the First Schedule.

(k) in section 50K, in the definition of “company” –

(i) in paragraph (e), by deleting the words “Act;” and replacing them by the words “Act, in respect of income derived from export; and”;

(ii) by adding the following new paragraph, the word “and” at the end of paragraph (d) being deleted –

(f) a REIT;

(l) in section 50L –

(i) by deleting the words “National CSR” wherever they appear and replacing them by the words “National Social Inclusion”;

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

(5) Where, in respect of a year of assessment, the Director-General has reason to believe that money has not been spent in respect of a CSR Fund as specified in subsection (2)(b), he may raise an assessment under section 129.

(iii) by adding the following new subsections –

(14) For the purpose of subsection (1), where a freeport operator or private freeport developer is engaged in the sale of goods on the local market, CSR fund shall be calculated using the formula set out below –

$$\underline{a} \times c \times 2 \text{ per cent } b$$

where –

- a is the gross income derived from sale of goods on the local market for the preceding year
- b is the gross income derived from all the activities of the freeport operator or private freeport developer for the preceding year
- c is the chargeable income for the preceding year

(15) Nothing in this section shall prevent the functions of the National Social Inclusion Foundation from being performed by the National CSR Foundation for so long as the National CSR Foundation is in existence.

- (m) in section 57, by inserting, after the words “section 18”, the words “and 24A”;
- (n) in section 59A –
  - (i) in subsection (3), by deleting the words “subsection (1)” and replacing them by the words “subsections (1) and (3A)”;
  - (ii) by repealing subsection (3A) and replacing it by the following subsection –

(3A) Notwithstanding section 59(2), where there is a change in the shareholding of more than 50 per cent in a manufacturing company or in a company facing financial difficulty which has accumulated unrelieved losses, the losses may be carried forward, provided the Minister is satisfied that the conditions relating to safeguard of employment or other conditions that the Minister may impose are complied with.

- (o) by inserting, after section 67G, the following new sections –

**67H. Expenditure incurred by hotels on cleaning, renovation and embellishment works**

Notwithstanding section 57, a company operating a hotel may, in an income year, deduct from its gross income an amount equal to 150 per cent of any expenditure incurred in that income year on cleaning, renovation and embellishment works in the public realm.

**67J. Expenditure incurred for arbitration, conciliation or mediation under an Alternative Dispute Resolution Mechanism**

(1) Notwithstanding section 57 but subject to this section, where, in an income year, a company makes an application for arbitration, conciliation or mediation for the settlement of a dispute before a recognised arbitration institution in Mauritius and has incurred expenditure in respect of filing fees, it shall in that income year be allowed a deduction of an amount equivalent to 150 per cent of the expenditure so incurred from its gross income.

(2) For the purpose of subsection (1) –

“filing fee” means the payment required to be made on filing a request for arbitration, conciliation or mediation;

“recognised arbitration institution” includes the Mauritius International Arbitration Centre (MIAC), MCCI Arbitration & Mediation Centre (MARC) or the Mediation Division of the Supreme Court of Mauritius.

(p) in section 73A, by repealing subsection (1) and replacing it by the following subsection –

(1) Notwithstanding section 73, a company incorporated in Mauritius shall be treated as non-resident if it is centrally managed and controlled outside Mauritius.

(q) in section 77(4)(b), by deleting the words “at the rate of 5 per cent”;

(r) by inserting, after section 90, the following new section –

#### **90A. Controlled foreign company rule**

(1) (a) Subject to subsection (2), where a resident company carries on business through a controlled foreign company and the Director-General considers that the non-distributed income of the controlled foreign company arises from non-genuine arrangements which have been put in place for the essential purpose of obtaining a tax benefit, that income shall be deemed to form part of the chargeable income of the resident company.

(b) For the purpose of paragraph (a) –

(i) an arrangement or a series thereof shall be regarded as non-genuine to the extent that the controlled foreign company would not own the assets or would not have undertaken the risks which generate all, or part of, its

income if it were not controlled by a company where the significant people functions, which are relevant to those assets and risks, are carried out and are instrumental in generating the controlled company's income;

- (ii) "tax benefit" means the avoidance or postponement of the liability to pay income tax or the reduction in the amount thereof.

(2) (a) This section shall not apply to a controlled foreign company where in an income year –

- (i) accounting profits are not more than EUR 750 000, and non-trading income is not more than EUR 75 000;
- (ii) accounting profits amount to less than 10 per cent of its operating costs for the tax period; or
- (iii) the tax rate in the country of residence of the controlled foreign company is more than 50 per cent of the tax rate in Mauritius.

(b) For the purpose of paragraph (a)(ii), the operating costs shall not include the cost of goods sold outside the country where the entity is resident for tax purposes and payments to associated enterprises.

(3) The income under subsection (1)(a) shall be determined in such manner as may be prescribed.

(4) The Minister may make such regulations as he thinks fit for the purpose of this section.

(5) In this section –

"associated enterprise" means –

- (a) an entity in which the company holds directly or indirectly a participation in terms of voting rights or capital ownership of 25 per cent or more or is entitled to receive 25 per cent or more of the profits of that entity;
- (b) an individual or entity which holds directly or indirectly a participation in terms of voting rights or capital ownership in the company of 25 per cent or more or

is entitled to receive 25 per cent or more of the profits of the company,

where an individual or entity holds directly or indirectly a participation of 25 per cent or more in the company and one or more entities, all the entities concerned, including the company, shall also be regarded as associated enterprises;

“controlled foreign company” –

(a) means a company –

- (i) which is not resident in Mauritius; and
- (ii) in which more than 50 per cent of its total participation rights are held directly or indirectly by the resident company referred to in subsection (l) or together with its associated enterprises; and

(b) includes a permanent establishment of the resident company.

(s) in section 106(2), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted –

(c) his gross income for the preceding year does not exceed 10 million rupees and he is engaged in activities specified in the Thirteenth Schedule.

(t) in section 111B, by repealing paragraph (a) and replacing it by the following paragraph –

(a) interest, other than –

- (i) interest falling under Sub-part B of Part II of the Second Schedule payable by any person, other than an individual, to any person, other than a company resident in Mauritius; and
- (ii) interest payable to a person in respect of money lent by that person through a Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act;

(u) in section 111(O), by inserting, in the appropriate alphabetical order, the following new definition –

“given date” means a period of 24 hours starting at 10 o’clock in the morning on a day and ending at 10 o’clock in the morning on the following day;

(v) in section 111P(2), by deleting the words “amount payable as winnings” and replacing them by the words “total cumulative winnings paid to a person on any given date”;

(w) in Part VIII, by inserting, after Sub-part BC, the following new Sub-part –

#### **Sub-Part BD – Presumptive Tax on Small Enterprise 111U. Interpretation**

In this Sub-part –

“presumptive tax” means the tax imposed under this Sub-part;

“small enterprise” means a person –

- (a) who is engaged in activities specified in the Thirteenth Schedule;
- (b) whose gross income in an income year does not exceed 10 million rupees; and
- (c) whose gross income from sources, other than those specified in the Thirteenth Schedule, does not exceed 400,000 rupees.

#### **111V. Election to pay presumptive tax**

(1) Subject to the other provisions of this Sub-part, a small enterprise may, by irrevocable notice, on or before the due date for the filing of its return of income, elect to pay a presumptive tax at the rate of one per cent of its gross income.

(2) Where a small enterprise has made an election under subsection (1), it shall submit a return to the Director-General not later than the due date for the filing of the return under sections 112, 116 and 119, as the case may be, specifying such particulars as the Director-General may determine and at the same time pay the presumptive tax payable in accordance with the return, after offsetting any tax deducted at source under section 111B.

(3) Where a small enterprise has made an election under subsection (1), it shall not be entitled to claim any deduction, Income Exemption Threshold, relief or allowance under Sub-part B, C, D or E of Part III or Sub-part C of Part IV, as the case may be.

## **111W. Penalty for late payment**

Sections 122 and 122D shall apply in all respects where a small enterprise fails to pay the presumptive tax in accordance with section 111V.

## **111X. Assessment and recovery proceedings**

(1) Where a person has submitted a return under section 111V, Parts IX, X and XI shall, subject to this section, apply with such modifications, adaptations and exceptions as may be necessary.

(2) Where it is found that a small enterprise eligible for an election under section 111V has under declared its gross income and the undeclared amount when aggregated to the declared gross income does not exceed 10 million rupees, the Director-General may impose presumptive tax on the undeclared gross income.

(x) in section 124, by adding the following new subsection –

(4) (a) Notwithstanding section 64 of the Banking Act, section 14(7) of the Companies Act, the Data Protection Act 2017 or section 44(6) of the Financial Services Act, nothing in subsection (1) shall prevent the Judge in Chambers, upon application being made to him by the Director-General, from making an order requiring a person to give to the Director-General information for the purpose of enabling the Director-General to comply with a request for the exchange of information under an arrangement made pursuant to section 76.

(b) An order under paragraph (a) shall not be made unless the Judge is satisfied that –

(i) a person has failed to comply with subsection (1) within the time fixed by the Director-General; and

(ii) the order is necessary to enable the Director-General to comply with a request for the exchange of information under an arrangement made pursuant to section 76.

(c) An order under paragraph (a) shall specify the delay within which a person shall give information to the Director General.

(y) in section 123E(1), by deleting the words “100,000 rupees” and replacing them by the words “50,000 rupees”;

(z) by inserting, after section 146B, the following new section –

**146C. Offences relating to presumptive tax**

Any person who –

- (a) wilfully and with intent to evade income tax, holds himself to be a small enterprise under section 111V; or
- (b) fails to pay tax or otherwise contravenes Sub-part BD of Part VIII,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and imprisonment for a term not exceeding 2 years.

(aa) by inserting, after section 155, the following new section –

**155A. Admissibility of documents produced by computer**

(1) In any legal proceedings under this Act or any regulations made thereunder, a statement contained in a document generated by a computer shall be admissible as evidence of any fact stated therein of which direct oral evidence would be admissible if it is shown that the prescribed conditions have been satisfied.

(2) Any person giving any information under this section which is false or misleading in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

(ab) in section 161A, by adding the following new subsection –

*Voluntary Disclosure of Income Scheme – Foreign Assets*

(63) (a) Where, on or before 31 March 2020, a person makes a voluntary disclosure of his undeclared income in respect of any year of assessment preceding the year of assessment ending on 30 June 2020, he shall, at the same time, pay tax on that income at the rate of 15 per cent of his chargeable income, free from any penalty and interest which may have become due in accordance with this Act.

(b) The Scheme shall apply only to undisclosed income derived from Mauritius but held offshore in bank accounts or used to purchase assets offshore.

(c) Where the tax under paragraph (a) is not paid in full on or before 31 March 2020, any unpaid tax shall carry interest at the rate of 0.5 per cent per month.

(d) The disclosure under this subsection shall be made in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(e) Paragraphs (a) to (d) shall not apply to any person –

- (i) who has been convicted on or after 1 July 2001 of an offence relating to;
- (ii) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or
- (iii) in relation to whom an enquiry is being conducted into an act of,

trafficking in dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

(f) The disclosure under paragraph (a) shall be supported by documentary evidence on existence of offshore assets.

(ac) in the Second Schedule –

(i) in Part I, by inserting, after item 22, the following new item –

**23. The SIC Development Co. Ltd**

(ii) in Part II –

(A) in Sub-part B, by adding the following new item –

**9.** 80 per cent of interest derived by a person from money lent through a Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act.

(B) in Sub-part C –

(I) by inserting, after item 10A, the following new item –

**10B.** The income derived by a company from bunkering of low Sulphur Heavy Fuel Oil for a period of 4 succeeding years starting from the income year ending 30 June 2019 or for a company set up after 1 July 2019, 4 succeeding years as from the income year in which that company starts its operations.

(II) in item 34(a), by adding the words “or income derived

by a company from intellectual property assets which are developed in Mauritius on or after 10 June 2019”;

(III) in item 41(b), by deleting the words “required by the Financial Services Commission established under the Financial Services Act” and replacing them by the words “may be prescribed”;

(IV) by adding the following new items –

**44.** (a) Subject to sub-item (b), 80 per cent of income derived by a company from reinsurance and reinsurance brokering activities.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

**45.** (a) Subject to sub-item (b), 80 per cent of income derived by a company from leasing and provision of international fibre capacity.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

**46.** (a) Subject to sub-item (b), 80 per cent of income derived by a company from the sale, financing arrangement, asset management of aircraft and its spare parts and aviation advisory services related thereto.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of

its activities.

**47.** (a) Subject to sub-item (b), income derived by a company set up on or before 30 June 2025 and issued with an e-Commerce certificate by the Economic Development Board provided that –

- (i) the income is derived from the operation of the e-Commerce platform; and
- (ii) the company satisfies such conditions as may be prescribed relating to the substance of its activities.

(b) The exemption under sub-item (a) shall be for a period of 5 succeeding income years as from the income year in which the activities referred to in sub-item (a) started.

**48.** (a) Subject to sub-item (b), income derived by a person from the operation of a Peer-to-Peer Lending platform, operated under a licence issued by the Financial Services Commission under the Financial Services Act, provided that –

- (i) the person has started its operations prior to 31 December 2020;
- (ii) the income is derived from the activities covered under that licence; and
- (iii) the person satisfies the conditions relating to the substance of its activities, as specified by the Financial

Services  
established under the Financial  
Services Act.

(b) The exemption under this item shall be for a period of 5 succeeding income years as from the income year in which the person started its operations.

**49.** Income derived by a company set-up on or after 10 June 2019 and engaged in the development of a marina for a period of 8 income years starting from the income year in which the company starts its operation.

**50.** The first 50,000 rupees of the amount receivable by an individual in an income year from a REIT.

(ad) in the Third Schedule –

(i) in Part I –

(A) by repealing the table and replacing it by the following table –

<b>Individual</b>	<b>(Rs)</b>
Category A	310,000
Category B	420,000
Category C	500,000
Category D	550,000
Category E	600,000

(B) in paragraph 1, by repealing paragraphs (f), (g), (h) and (i);

(C) in paragraph 2, by deleting the words “Category B, C, D, E or G” and replacing them by the words “Category B, C, D or E”;

(ii) in Part II, by repealing the table and replacing it by the following table –

<b>COLUMN 1</b>	<b>COLUMN 2</b>
<b>Category claimed as</b>	<b>Premium allowable</b>
<b>Income Exemption</b>	<b>(Rs)</b>
<b>Threshold</b>	
Category A (no dependent)	15,000
Category B	15,000 for self +
(1 dependent)	15,000 for dependent

Category C	15,000 for self +
(2 dependents)	15,000 for first dependent +
	10,000 for second dependent
Category D	15,000 for self +
(3 dependents)	15,000 for first dependent +
	10,000 for second dependent +
	10,000 for third dependent
Category E	15,000 for self +
(4 dependents)	15,000 for first dependent +
	10,000 for second dependent +
	10,000 for third dependent +
	10,000 for fourth dependent

- (ae) in the Tenth Schedule, in Part A, in Note (b), by deleting the words “National CSR” and replacing them by the words “National Social Inclusion”;
- (af) by adding the Thirteenth Schedule set out in the Fifth Schedule to this Act.

## 27. **Independent Broadcasting Authority Act amended**

The Independent Broadcasting Authority Act is amended –

- (a) in section 19 –
  - (i) in subsection (3) –
    - (A) by deleting the words “and (3B)” and replacing them by the words “, (3B) and (3C)”;
    - (B) in paragraph (h) –
      - (I) by repealing subparagraph (ii) and replacing it by the following subparagraph –
        - (ii) 49.9 per cent or more of the shares of which are owned or controlled, directly or indirectly, by a foreign national, company or body corporate, where the Authority is satisfied that the control of the company or body corporate, as the case may be, is not by virtue of any shareholder agreement or other instrument, effectively vested in a foreign

national, a foreign company or a foreign body corporate; or

(II) in subparagraph (iii), by deleting the words “20 per cent” and replacing them by the words “49.9 per cent”

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

(3C) The Authority may grant to the Corporation one or more of the licences specified in items 1 and 2 of Part I and item 1 of Part II of the First Schedule.

(b) in section 23 –

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

(4) No person shall, except with the written consent of the Authority assign, sell, transfer or otherwise dispose of, any interest or share in a company which is a licensee.

(ii) by adding the following new subsections –

(5) Where a person intends to assign, sell, transfer or otherwise dispose of, any interest or share in a company which is a licensee, he shall –

(a) furnish to the Authority, such information or document as the Authority may require;

(b) give at least 90 days’ prior notice to the Authority of his intention to do so.

(6) Where the Authority determines that there are just and sufficient reasons for an assignment, sale, transfer or disposal and they are not for speculative purposes, it may give its written consent to such assignment, sale, transfer or disposal.

(c) by inserting, after section 23, the following new section –

### **23A. Due diligence**

(1) In the exercise of its powers under Part IV of this Act, the Authority shall conduct such due diligence exercise as it may determine.

(2) In carrying out the due diligence exercise under subsection (1), the Authority may –

(a) consider such reliable and independent source documents or information as it may determine; and

(b) seek assistance from such competent authorities or

person as it may determine.

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

The Information and Communication Technologies Act is amended, in section 32(6)(a), by inserting, after the word “police”, wherever it appears, the words “or the Independent Commission Against Corruption established under the Prevention of Corruption Act”.

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

The Land (Duties and Taxes) Act is amended –

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

“statutory body” has the same meaning as in the Statutory Bodies (Accounts and Audit) Act;

- (b) in section 28 –

- (i) by repealing subsections (2) and (2A) and replacing them by the following subsections –

- (2) Where the Registrar-General is dissatisfied with the value mentioned in any deed of transfer or any other deed witnessing the transfer of any property, he may, by notice in writing, make an assessment –

- (a) in the case where there has been a transfer of shares in a partnership, of the value of the immovable property forming part of the assets of that partnership or any other partnership, successive partnership, company or successive company in which that partnership holds shares for the purpose of determining the value of the shares transferred;

- (b) in the case where there has been a transfer of shares in a company, of the value of the immovable property forming part of the assets of that company or any other company,

successive company, partnership or successive partnership in which that company holds shares for the purpose of determining the value of the shares transferred; or

- (c) in any other case, of the value of the property being transferred stating the amount of duty or tax, if any.

(2A) A notice under subsection (2) shall be –

- (a) accompanied by a summary of the valuation report in a form approved by the Registrar-General, giving the reason for the assessment, the basis of assessment, the valuation methodology and, where applicable, comparable transactions used; and
- (b) forwarded to the transferee and transferor and, where there are several transferees and transferors, to any of them, by registered post within 7 months from the date of the registration of the deed.

(ii) by inserting, after subsection (2A), the following new subsection –

(2B) Notwithstanding subsection (2), the Registrar-General shall not issue a notice where the difference between the value of the immovable property assessed under subsection (2) and the value mentioned in the deed does not exceed 100,000 rupees.

(iii) in subsections (3), (3A) and (3C)(b), by deleting the words “subsection (2)(b)” and replacing them by the words “subsection (2)”;

(iv) in subsection (3E), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (a) being deleted –

- (c) one representative of the Ministry responsible for the subject of finance.

(v) by inserting, after subsection (3E), the following new subsections –

(3EA) At any meeting of the objection unit, the Chairperson and other 2 representatives shall constitute a quorum.

(3EB) Where there is an equality of votes at a meeting of the objection unit, the Chairperson shall have a casting vote.

(3EC) (a) Where an agreement is reached before the objection unit between the Registrar-General and the person who made the objection under subsection (3A), the agreement shall constitute a bar to subsequent written representations being lodged by the person with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act in relation to the subject of the objection.

(b) Any value agreed upon under paragraph (a) before the objection unit shall not constitute a precedent or a reference for other objections.

(vi) in subsection (3F)(a), by deleting the words “the claim” and replacing them by the words “the claim where an agreement is reached at subsection (3EB)”;

(vii) in subsection (4)(b), by deleting the words “subsection (2)(b)” and replacing them by the words “subsection (2)”;

(viii) in subsection (4C), by deleting the words “subsection (2)(b)” and replacing them by the words “subsection (2)”;

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

(4D) Any transferor who is dissatisfied by a claim for additional land transfer tax issued under section 17 of the Registration Duty Act with respect to the valuation of shares in a company may object to the decision of the Receiver in the manner specified in section 17(3) of the Registration Duty Act.

(x) in subsection (5)(a), by deleting the words “subsection (2)(b)” and

replacing them by the words “subsection (2)”;

(c) in section 29 –

- (i) in the heading, by deleting the word “**immovable**”;
- (ii) by repealing subsection (2) and replacing it by the following subsection –

(2) (a) Where a descendant transfers to an ascendant, or to an ascendant and his spouse, property which was acquired by the descendant from the ascendant, no tax under this Act and no duty under the Registration Duty Act shall be levied on the deed witnessing such transfer.

(b) Where a descendant and his spouse transfer to an ascendant, or to an ascendant and his spouse, property which was acquired from the ascendant, no tax under this Act and no duty under the Registration Duty Act shall be levied on the deed witnessing such transfer.

(iii) by adding the following new subsection –

(4) In this section –

“spouse” means a spouse married under the legal

community of goods and property;

“property” includes movable property.

(d) in section 35, by repealing subsection (2) and replacing it by the following subsection –

(2) Subsection (1) shall not apply –

(a) where the transfer is made by a descendant or his spouse to an ascendant or his spouse or between brothers and sisters and their spouses;

(b) (i) to a statutory body;

(ii) to a company where the Government directly holds at least 90 per cent of its shareholding; or

(iii) to a wholly owned subsidiary of a company referred to in subparagraph (ii).

(e) in section 46(b), by deleting the words “one year” and replacing them by the

words “3 years”;

- (f) in section 51(3)(a) –
  - (i) by inserting, after the words “section 35”, the words “and any interest imposed in relation thereto under section 28”;
  - (ii) by deleting the words “8 June 2017” and replacing them by the words “10 June 2019”;
  - (iii) by inserting, after the words “the penalty”, the words “and interest”;
  - (iv) in subparagraph (i), by deleting the words “31 May 2018” and replacing them by the words “31 March 2020”;
- (g) in the Eighth Schedule –
  - (i) in paragraph (e), by adding the following new subparagraphs, the full stop at the end of subparagraph (xii) being deleted and replaced by a semicolon –
    - (xiii) by the National Housing Development Company Ltd, in respect of a residential unit, to the National Empowerment Foundation; Part II, Part III and Part VIA
    - (xiv) by the National Empowerment Foundation, in respect of a residential unit the value of which does not exceed 2 million rupees, to a person who is registered on the Social Register of Mauritius Part III and Part VIA
  - (ii) by adding the following new subparagraphs and their corresponding entries, the full stop at the end of paragraph (zj) being deleted and replaced by a semicolon –
- (zk) Witnessing the transfer of an immovable property –
  - Part II,
  - Part III and
  - Part VIA

- (i) by a statutory body to –
  - (A) another statutory body;
  - (B) a Government-owned company;
  - (C) a wholly owned subsidiary of a Government-owned company;
- (ii) by a Government-owned company to –
  - (A) a statutory body;
  - (B) another Government-owned company;
  - (C) a wholly owned subsidiary of a Government-owned company;
- (iii) by a wholly owned subsidiary of a Government-owned company to –
  - (A) a statutory body;
  - (B) a Government-owned company;
  - (C) another wholly owned subsidiary of a Government-owned company,

provided that in the case of a Government-owned company, a certified copy of the extract of the file kept by the Registrar of Companies, giving the shareholding structure as at the date of transfer, is annexed to the deed.

In this item –

“Government-owned company” means a company where the Government directly holds at least 90 per cent of the share capital of that company.

### **30. Limited Liability Partnerships Act 2016 amended**

The Limited Liability Partnerships Act 2016 is amended, in section 41A(4), by deleting the definition of “beneficial owner” or “ultimate beneficial owner” and replacing it by the following definition –

“beneficial owner” or “ultimate beneficial owner” has the same meaning as in section 91 (8) of the Companies Act, with such modifications and adaptations as may be necessary.

### **31. Limited Partnerships Act amended**

The Limited Partnerships Act is amended, in section 2, by deleting the definition of “beneficial owner” or “ultimate beneficial owner” and replacing it by the following definition –

“beneficial owner” or “ultimate beneficial owner” has the same meaning as in section 91(8) of the Companies Act, with such modifications and adaptations as may be

necessary;

**32. Local Government Act amended**

The Local Government Act is amended, in section 106 –

(a) in subsection (1), by deleting the words “and maintain” and “and maintained”;

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

(1A) The Valuation Department shall be responsible for compiling and maintaining the cadastral database.

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

(2A) The valuer shall, for the purpose of determining the cadastral value referred to in subsection (2)(f), be conferred with the power to –

(a) enter on, survey and value any property, at all reasonable times and after giving not less than 24 hours’ notice in writing; and

(b) request an occupier, owner or lessee of any premises in a rating area to make a return and to submit such other relevant information as he may determine.

(d) in subsection (4), by deleting the word “cause” and replacing it by the words “send it to the Valuation Department for”;

(e) by adding the following new subsection –

(7) Pursuant to subsections (1A) and (2A), the Minister may make such regulations as he thinks fit in respect of the compilation and maintenance of the cadastral database.

(f) in the Eleventh Schedule, in item 4 –

(i) by deleting the words “paragraphs (a), (b) and (c)” and replacing them by the words “items 1, 2 and 3”;

(ii) by deleting sub-item (a) and replacing it by the following sub-item –

(a) where a Building and Land Use Permit has been granted in respect of an economic activity within this cluster and there is a proposed change to another economic activity within this cluster, a fresh Building and Land Use Permit shall be required

for that another economic activity;

**33. Mauritius Revenue Authority Act amended**

The Mauritius Revenue Authority Act is amended –

(a) in section 19, by repealing subsection (1A) and replacing it by the following subsection –

(1A) (a) Where the written representations referred to in subsection (1) relate to a decision, determination, notice or claim as the case may be under –

- (i) the Income Tax Act except sections 131A(6), 131A(7)(b), 131AA(5), 131AA(6)(b), 131B(4) and 131C (3)(b);
- (ii) the Value Added Tax Act except sections 38(4), 38(5) and 39(2A); or
- (iii) Part XXIII of the Gambling Regulatory Authority Act, except section 121(4) and (5),

the Clerk of the Committee shall endeavour to fix the case pro forma before the Chairperson or Vice-chairperson of the Committee within one month from the date of lodging of the written representations referred to in subsection (1).

(b) Where the case is called pro forma under paragraph (a), the Chairperson or Vice-chairperson shall direct the applicant or his representative to file a statement of case, together with any witness statement and any relevant document, with copy to the Director-General, within one month of the pro forma date.

(c) Where the Chairperson or Vice-chairperson is satisfied that it would not be practicable for the applicant to file the said statement of case and documents, if any, within one month of the pro forma date, the Chairperson or Vice-chairperson may direct the applicant to file the statement of case and documents, if any, within a delay to be determined by the Chairperson or Vice-chairperson.

(d) The statement of case referred to in paragraph (b) shall be in such form as the Committee may approve and shall contain precisely and concisely –

- (i) the facts of the case;

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

(e) Where the applicant fails to submit the required statement of case, statement of witness or other documents, within the delay given by the Chairperson or Vice-chairperson under paragraphs (b) or (c), and the Chairperson or Vice-chairperson is satisfied that such failure is due to a reasonable cause, the Chairperson or Vice-chairperson may direct that the said statement of case, statement of witness or other documents, be filed after the delay referred to in paragraph (b) or (c).

- (b) in section 20(3)(a), in subparagraph (i), by deleting the words “within 2 months” and replacing them by the words “within 3 months”;
- (c) in section 21C (1) –
  - (i) in paragraph (a), by deleting the words “or section 119 of the Gambling Regulatory Authority Act” and replacing them by the words “, section 119 of the Gambling Regulatory Authority Act, section 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act”;
  - (ii) in paragraph (c)(i), by deleting the words “or section 121 of the Gambling Regulatory Authority Act” and replacing them by the words “, section 121 of the Gambling Regulatory Authority Act, section 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act”;
- (d) in section 28 –
  - (i) in subsection (14) –
    - (A) in paragraph (A) –
      - (I) in subparagraph (i), by deleting the words “or section 119 of the Gambling Regulatory Authority Act” and replacing them by the words “, section 119 of the Gambling Regulatory Authority Act, section 69 of the

Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act”;

(II) in subparagraph (iii)(A), by deleting the words “or section 121 of the Gambling Regulatory Authority Act” and replacing them by the words “, section 121 of the Gambling Regulatory Authority Act, section 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act”;

(B) in paragraph (f)(iv), by deleting the words “or the Gambling Regulatory Authority Act” and replacing them by the words “, the Gambling Regulatory Authority Act, the Environment Protection Act or the Customs Act”;

(ii) by adding the following new subsections –

(16) (a) Subject to this subsection, where, on or before 29 November 2019, a small and medium enterprise makes a voluntary disclosure of –

(i) its undeclared or under-declared income in respect of year of assessment 2017-2018 and any preceding years of assessment; or

(ii) its taxable supplies for taxable period ended 30 June 2018 and any preceding taxable periods; and

at the same time pays the tax due in accordance with the disclosure, the tax shall be free from any penalty and interest that may have become due in accordance with the Income Tax Act or the Value Added Tax Act, as the case may be.

(b) Where a small and medium enterprise which has been –

(i) assessed to income tax in respect of a year of assessment preceding year of assessment 2018-2019 or in respect of any prior years of assessment; or

(ii) assessed to value added tax in respect

of taxable period ended 30 June 2018 or in respect of any prior taxable periods –

- (A) has objected to the assessment under the Income Tax Act or the Value Added Tax Act, as the case may be;
- (B) has lodged representations with the Clerk to the Assessment Review Committee; or
- (C) has appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

and the objection, representations or appeal was or were still pending as at 10 June 2019, he may apply to the Director-General for the income tax or value added tax assessed to be considered as a voluntary disclosure.

(c) (i) Where the tax referred to in paragraph (a) is not paid in full on or before 29 November 2019, any unpaid tax shall carry interest in accordance with section 122D of the Income Tax Act or section 27A of the Value Added Tax Act, as the case may be.

(ii) The disclosure under this subsection shall be made in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(iii) Failure to comply with any condition under this subsection shall entail the withdrawal of any benefit accruing under this subsection to the taxpayer.

(d) Where a person makes a voluntary disclosure under paragraph (a) and the Director-General is satisfied with the disclosure, the person shall be deemed, notwithstanding sections 146, 146B, 147, 148 and 149 of the Income Tax Act or sections 54 to 61 of the Value Added Tax Act, not to have committed an offence.

(e) Paragraphs (a) to (d) shall not apply to any

person –

- (i) who has been convicted on or after 1 July 2001 of an offence;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry,

relating to trafficking in dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

(17) (a) Where tax arrears outstanding as at 10 June 2019 are fully paid by a small and medium enterprise on or before 31 March 2020, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 January 2020.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted on or after 1 July 2001 of an offence;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry,

relating to trafficking in dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

(18) In this section –

“small and medium enterprise” –

- (a) means a business entity the annual turnover of which, for the year of assessment 2017-2018, did not exceed 50 million rupees; but
- (b) does not include any provider of services listed

in the Fifth Schedule of the Income Tax Act;

“tax arrears” –

- (a) means tax, penalty and interest due under an assessment issued or a return submitted on or before 30 June 2018 under the Income Tax Act or Value Added Tax Act; but
- (b) does not include any tax due under an assessment in respect of which written representations before the Assessment Review Committee, or an appeal before the Supreme Court or Judicial Committee of the Privy Council, was or were pending as at 10 June 2019.

(e) in the Fifth Schedule –

- (i) in item “Customs Tariff Act”, by adding the words “or (3B)(c)”;
- (ii) in item “Land (Duties and Taxes) Act”, by deleting the words “28 (2)(b)” and replacing them by the words “28(2)”;
- (iii) in item “Registration Duty Act”, by inserting, after the word “section”, the words “17, 27(8A) or”.

#### **34. Mauritius Standards Bureau Act amended**

The Mauritius Standards Bureau Act is amended, in section 34, by deleting the word “pursuant” and replacing it by the word “prior”.

#### **35. National Pensions Act amended**

The National Pensions Act is amended –

(a) in section 2 –

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

“approved form” means a form approved by the Director-General;

“financial year” means a period of 12 months starting on 1 July in any year and ending on 30 June in the following year;

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

“portage bill” means a paysheet prepared in relation to a seaman who is remunerated otherwise than on a monthly basis;

“quarter” means a period of 3 months ending on 30 September, 31 December, 31 March or 30 June;

- (ii) in the definition of “insured person”, by deleting the words “section 13(l)” and replacing them by the words “section 13”;
- (b) by inserting, after section 17A, the following new sections –

**17AA. Monthly return**

(1) Every employer shall submit to the Director-General, electronically through such computer system as the Director-General may approve, at latest on the last date on which contributions are payable, a monthly return, in an approved form specifying the insured person’s –

- (a) NIC number or, in the case of a non-citizen of Mauritius, the identification number issued by the immigration officer;
- (b) full name, occupation pay period, remuneration, contribution rate, the contributions payable by the employer, the contributions payable by the insured person and the total contributions payable;
- (c) such other particulars as the Director-General may determine.

(2) The monthly return specified in subsection (1) shall be submitted to the Director-General, together with the payment of contributions specified in section 17AC(2)

- (3) An employer who remunerates an insured person more than

once in the course of a month shall, for the purpose of submitting a monthly return, aggregate the total remuneration so paid and the contributions payable.

**17AB. Annual return**

(1) Notwithstanding section 17AA(1), an employer who is an individual and who –

- (a) employs an insured person in his domestic service; or
- (b) is a member of the National Assembly and employs a constituency clerk or a driver, or both, and the constituency clerk or driver is, or both are, as the case may be, paid out of public funds,

may elect, in respect of a financial year, to submit the return specified in section 17AA(1) on an annual basis.

(2) An employer who elects, under subsection (1), to submit the return on an annual basis, shall submit to the Director-General, electronically through such computer system as the Director-General may approve –

- (a) an annual return in an approved form at latest on the last date on which contributions are payable, specifying the particulars specified in section 17AA(1) and relating to each month of the financial year;
- (b) a quarterly statement in an approved form, in respect of each quarter of the financial year, at latest one month after the end of the quarter.

(3) The annual return specified in subsection (2) shall be submitted to the Director-General, together with the payment of contributions specified in section 17AC(4).

(4) Where an employer who has submitted a monthly return under section 17AA(1) for any month of a financial year, he shall not be entitled to elect to submit an annual return under subsection (1) in respect of the same financial year.

(5) An employer who remunerates an insured person more than once in the course of a month shall, for the purpose of determining the total

remuneration for each month, aggregate the remuneration so paid and the contributions payable.

**17AC. Payment of contributions**

(1) Subject to subsections (2) to (5), every employer of an insured person shall, at the end of the completed month in respect of which contributions under section 17 are payable, pay electronically to the Director-General through such computer system as may be approved, the total amount of contributions payable in respect of all the insured persons in his employ.

(2) Subject to subsections (3) to (5), the contributions payable under subsection (1) shall be paid to the Director-General, not later than at the end of the month following the month in respect of which contributions are payable.

(3) The due date for the payment of contributions under subsection (1) in respect of the months of May and November in each year shall, notwithstanding subsection (2), be 2 days, excluding Saturdays and public holidays, before the end of June and December each year, respectively.

(4) Notwithstanding subsection (2), where an employer has elected to submit his return on an annual basis under section 17AB(2), the contributions payable under subsection (1) shall be paid to the Director-General not later than at the end of the month immediately following the end of the financial year.

(5) Notwithstanding subsections (2) and (3), where an employer is a person who employs an insured person who is a seaman and whose remuneration is computed by reference to a portage bill, the employer shall pay to the Director-General any contribution payable under subsection (1), in respect of a month, not later than one month and 20 days after the end of the month in which payment is due.

- (c) by repealing section 17C;
- (d) in section 45A –
  - (i) in subsection (1), by deleting the words “within the prescribed time”

and replacing them by the words “on or before the date specified in section 17AC”;

(ii) by repealing subsection (4) and replacing it by the following subsection—

(4) For the purpose of determining whether a surcharge is leviable under this section, where liability for payment of contributions is determined by the Minister under section 34A or by the Appeal Tribunal, the payment shall be made within 20 days of the date of the notification of the decision of the Minister or the Appeal Tribunal.

(iii) in subsection (5) –

(A) by deleting the words “within the prescribed time” and replacing them by the words “on or before the date specified in section 17AA or 17AB, as the case may be.”;

(B) by deleting the words “be prescribed” and replacing them by the words “be applicable”.

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

The National Savings Fund Act is amended –

(a) in section 2 –

(i) in the definition of “basic wage or salary”, by deleting the words “the Second Schedule to the National Savings Fund (Collection of Contributions) Regulations 1997” and replacing them by the words “the Fifth Schedule to the National Pensions Act”;

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

“approved form” means a form approved by the Director-General;

“financial year” means a period of 12 months starting on 1 July in any year and ending on 30 June in the following year;

“portage bill” means a paysheet prepared in relation to a seaman who is remunerated otherwise than on a monthly basis;

(b) by inserting, after section 5A, the following new sections –

#### **5AA. Return**

(1) Every employer shall submit to the Director-General, on or before the last date on which contributions are payable, a return specifying, in respect of each employee –

- (a) the particulars specified in section 17AA (1) of the National Pensions Act; and
- (b) the contributions payable by the employer under this Act.

(2) The return referred to in subsection (1) shall be submitted in the same form and manner, and on or before the same date, as is applicable under sections 17AA and 17AB of the National Pensions Act.

(3) Where an employer who is an individual –

- (a) employs a person who is in the domestic service; or
- (b) is a member of the National Assembly who employs a constituency clerk or a driver, or both, and the constituency clerk or driver is, or both are, as the case may be, paid out of public funds,

and the employer has elected, under section 17AB(2) of the National Pensions Act, to submit his return, in respect of a financial year, on an annual basis, he shall also submit the return referred to in subsection (1) on an annual basis.

(4) The conditions specified and applicable, under sections 17AA and 17AB of the National Pensions Act, to an employer submitting a monthly or an annual return shall also apply to an employer submitting a monthly or an annual return under this section.

(5) Where an employer has an obligation to submit a return under this Act and the National Pensions Act, he shall submit a joint return.

#### **5AB. Payment of contributions**

(1) Subject to subsections (2) to (5), every employer shall, on the approved form, at the end of the month in respect of which contributions are

payable under section 5, electronically pay to the Director-General the total amount of contributions payable.

(2) Subject to subsections (3) to (5), the contributions payable under subsection (1) shall be paid to the Director-General at, or before the end of the month following the month in respect of which contributions are payable.

(3) The due date for the payment of contributions under subsection (1), in respect of the months of May and November shall, notwithstanding subsection (2), be 2 days, excluding Saturdays and public holidays, before the end of June and December, respectively.

(4) Notwithstanding subsection (2), where an employer elects to submit his return on an annual basis under section 17AB (2) of the National Pensions Act, the contributions payable under subsection (1) shall be paid to the Director-General on or before the end of the month immediately following the end of the financial year.

(5) Notwithstanding subsections (2) and (3), where an employer is a person who employs a seaman whose remuneration is computed by reference to a portage bill, the employer shall pay to the Director-General any contribution payable under subsection (1), in respect of a month, not later than one month and 20 days from the end of the month in which payment is due.

**37. National Solidarity Fund Act amended**

The National Solidarity Fund Act is amended by repealing section 7A and replacing it by the following section –

**7A. Transfer of surplus amount of money to Consolidated Fund**

Notwithstanding any other provision to the contrary in this Act, the Board shall, at the request of the Minister responsible for the subject of finance, transfer to the Consolidated Fund, such amount of surplus money from the Fund and at such times as he may determine.

**38. Newspapers and Periodicals Act amended**

The Newspapers and Periodicals Act is amended by inserting, after section 1, the

following new section –

**1A. Publication in newspaper**

Where, under any enactment, it is provided that a publication shall be made in one or more newspapers, whether or not having wide circulation, that publication shall, notwithstanding that enactment, be made in a daily newspaper or by electronic means.

**39. Non-Citizens (Property Restriction) Act amended**

The Non-Citizens (Property Restriction) Act is amended, in section 3, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), where a non-citizen acquires shares without having made a written application under subsection (1), the Minister may, where the non-citizen makes a written application after the acquisition, give his approval, subject to such terms and conditions as he may determine, with respect to the acquisition of the shares where he is satisfied –

- (a) of the credentials of the non-citizen; and
- (b) that the omission to seek prior written authorisation for the acquisition of the shares was due to a mistake or oversight.

**40. Ombudsperson for Financial Services Act 2018 amended**

The Ombudsperson for Financial Services Act 2018 is amended –

(a) in section 3, by deleting the words “shall be a public office and”;

(b) in section 5 –

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

(3) (a) The Ombudsperson may, for the purposes of this Act –

- (i) request any financial institution to furnish, within such time and in such form and manner as he may determine, such information and data as he may require;

- (ii) by notice in writing to financial institutions, issue instructions and guidelines or impose such requirements

as he may determine;

(iii) share information and, where appropriate, enter into a memorandum of understanding, with any relevant supervisory or regulatory authority or law enforcement agency.

(b) Any financial institution to which a request for information or data is made, or instructions, guidelines or requirements are issued or imposed under paragraph (a), shall comply with the request, instructions, guidelines or requirements.

(ii) by adding the following new subsection –

(4) The Ombudsperson or any officer designated by him may enter the premises of a financial institution to ensure that the instructions, guidelines or requirements issued or imposed by the Ombudsperson are being complied with.

(c) in section 7 –

(i) in subsection (1)(a)(ii)(A), by deleting the words “3 months” and replacing them by the words “10 days”;

(ii) in subsection (2), by repealing paragraph (g);

(iii) in subsection (3) –

(A) in paragraph (a), by deleting the words “by registered post, with advice of delivery,” and replacing them by the words “including representations made electronically”;

(B) in paragraph (c), by deleting the words “3 months” and replacing them by the words “6 months”;

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

(d) where, following the non-receipt of the decision of the financial institution within the delay referred to in subsection (1)(a)(ii), the complaint is made more than 6 months from the expiry of the delay of 10 days referred to in that subsection;

- (d) in section 8, by deleting the words “and subject to the agreement of the complainant and the financial institution against which the complaint is made,” and replacing them by the words “against a financial institution”;
- (e) in section 9(5)(b), in subparagraph (iii), by inserting, after the words “by the”, the words “Ombudsperson,”;
- (f) in section 12, by inserting, after the word “apply”, the words “, within 21 days,”;
- (g) in section 18(1), by inserting, after paragraph (g), the following new paragraph—
  - (ga) contravenes section 5 (3);

#### **41. Pensions Act amended**

The Pensions Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
  - “actuary” means a fellow of one of –
    - (a) the Actuarial Society of South Africa;
    - (b) the Canadian Institute of Actuaries;
    - (c) the Institute and Faculty of Actuaries (United Kingdom);
    - (d) the Institute of Actuaries of Australia;
    - (e) the Institute of Actuaries of India;
    - (f) the Society of Actuaries (United States); or
    - (g) such other professional body of actuaries acceptable to the Financial Services Commission.
- (b) in section 6B, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) Notwithstanding subsection (1), where an officer who retired under section 6(1)(c) dies before the age of 50, 55 or the new retirement age referred to in subsection (1)(b)(i), as the case may be, the benefits accruing to him shall be paid to his legal personal representative at the time of his death.
- (c) in section 8(1), by adding the following new paragraph, the full stop at the end

of paragraph (b)(ii) being deleted and replaced by a semicolon –

- (c) (i) the age specified in paragraph (b)(i)(B); or
- (ii) the age at which an officer who opts to be paid in full his accumulated vacation leave prior to his compulsory retirement date, retires,  
whichever is earlier.

- (d) in section 18, by inserting, after subsection (1), the following new subsection-

(1A) Notwithstanding subsection (1), the pension scheme which shall apply and the pension benefits which shall be payable to an officer who is appointed before 1 January 2013 and who leaves the service before the commencement of this provision and who is re-employed or rejoins service in a pensionable office after 1 January 2013, shall, subject to regulation 15 of the Pensions Regulations 1951, be such scheme and benefits applicable to an officer appointed before 1 January 2013.

- (e) in section 19 (2), in paragraph (c), by deleting the words “made at intervals of not more than 5 years, by the Committee or by the Ministry responsible for the subject of social security”;

- (f) by inserting, after section 19, the following new section –

#### **19A. Actuarial valuation**

The actuary of SICOM shall cause an actuarial valuation of the Fund to be carried out at intervals of not more than 5 years and shall, in the light of the actuarial report, determine such readjustments or modifications, as may be necessary, to be made in the working of the Fund for the benefit and in the interest of the beneficiaries.

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

#### **21A. Transfer of portable benefits**

(1) A participant having past service in the private sector may have his accumulated fund in a private pension scheme established under the Private Pension Schemes Act transferred to his individual account.

(2) Subject to section 18(1A), a participant having past service in a pensionable capacity in the public service or statutory body may have his

portable benefits transferred to his individual account.

(h) in section 22, by adding the following new subsection –

(3) Where a participant ceases to be in public service in any manner whatsoever, except for dismissal, or his post is declared vacant, his portable benefits may be transferred to any personal pension scheme to which he has adhered.

#### **42. Prevention of Terrorism Act amended**

The Prevention of Terrorism Act is amended –

(a) in section 2 –

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

“act of terrorism” –

(a) means an act specified in section 3; and

(b) includes a terrorist act as defined in the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

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

“proscribed organisation” means a terrorist organisation as defined in the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

(b) by repealing section 4 and replacing it by the following section –

#### **4. Act of terrorism by any 2 or more persons**

Any 2 or more persons who associate for the purpose of –

(a) committing, or attempting to commit, an act of terrorism;

(b) participating as an accomplice in an act of terrorism;

(c) organising, or directing, any other person to commit an act of terrorism; or

(d) contributing to the commission of an act of terrorism by a group of persons acting with a common purpose where the contribution is made intentionally and with the aim of furthering the act of terrorism or with the knowledge of the intention of the

group to commit an act of terrorism;  
shall commit an offence and shall, on conviction, be liable to penal servitude for a term of not less than 5 years and not more than 35 years.

(c) in section 5A –

- (i) by numbering the existing provision as subsection (1);
- (ii) by adding the following new subsection –

(2) Any person who receives training from, or in any manner participates in training with, a proscribed organisation shall commit an offence.

(d) in section 6(1)(b), by deleting the words “or a person declared to be suspected international terrorist under section 10(1)”.

#### **43. Reform Institutions Act amended**

The Reform Institutions Act is amended, in section 51A, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted –

(c) murder.

#### **44. Registration Duty Act amended**

The Registration Duty Act is amended –

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

“administrative fee” –

(a) means the fee leviable under section 3B; and

(b) includes any surcharge payable;

“statutory body” has the same meaning as in the Statutory Bodies (Accounts and Audit) Act;

(b) in section 3, in subsection (1)(d), by adding the following new subparagraph, the comma at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –

(iii) any obligation, agreement, promise to pay, account (*arrêté de comptes*), transfer, cession and delegation of a claim payable at a fixed future date, delegation of sale price stipulated in a contract for the payment at a fixed future date

where the deed in respect of which the claim is payable is not stated to have been registered, subject to a refund of the duty where the deed is subsequently produced and is shown to have been registered, acknowledgement by a person other than an officer of the deposit of a sum of a money,

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

### **3B. Administrative fee**

(1) There shall be levied on any deed deposited for registration an administrative fee at the corresponding rates specified in the Tenth Schedule.

(2) Where a deed is not presented to the Registrar-General within the delay specified in the Sixth Schedule, the person shall be liable to pay, in addition to the administrative fee, a surcharge equal to 50 per cent of the amount of the fee.

(3) Every Ministry or Government department, local authority and statutory body falling under the aegis of any Ministry shall be exempt from the fee referred to in subsection (1).

- (d) in section 17, by repealing subsection (3) and replacing it by the following subsection –

(3) (a) Any person who, in relation to the transfer of shares, is dissatisfied with the decision of the Receiver based on the report of the person appointed under subsection (2) in relation to movable property may, on payment of the duty or tax claimed by the Receiver and not later than 15 days after receiving notice of the Receiver's decision, object to the notice by registered post.

(b) Any objection under paragraph (a) shall be dealt with by an objection unit within 4 months from the date on which the objection is made.

(c) The objection unit under paragraph (b) shall consist of (i) one representative of the Ministry responsible for the subject of finance who shall be a member of the Mauritius Institute of Professional Accountants reckoning at least 5

years' service in the Ministry, who shall be the Chairperson;

(ii) 2 representatives of the Registrar- General, not below the rank of Principal Registration Officer; and

(iii) an officer designated by the Receiver to act as Secretary.

(d) Where an agreement is reached before the objection unit, the person shall not be allowed to lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(e) Where the Receiver considers an objection under subsection (3)(a), he shall by notice in writing –

(i) amend the claim; or  
(ii) maintain the claim.

(f) Where no agreement is reached before the objection unit and the person is aggrieved by a notice under subsection (3)(d), he may lodge representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act against the decision, and the amount of the duty payable shall be determined by the Assessment Review Committee.

(g) A copy of the representations referred to in paragraph (f) shall be filed with the Registrar-General.

(h) Where the value assessed under section 17(2) is reduced pursuant to a decision under subsection (3)(c) or a decision of the Assessment Review Committee or determination of an appeal to the Supreme Court or Judicial Committee of the Privy Council, as the case may be –

(i) any amount of tax paid in excess shall be refunded to the transferor; and

(ii) any amount of duty paid in excess shall be refunded to the transferee,

together with interest at the legal rate, free of income tax, from the date the

payment is effected to the Registrar-General to the date it is refunded.

(i) The value agreed at the objection unit shall not constitute a precedent or a reference for other objections.

(e) in Part III, by repealing Sub-part B;

(f) in section 27 –

(i) in subsection (3)(a), by deleting the words “100,000 rupees” and replacing them by the words “125,000 rupees”;

(ii) in subsection (5)(a), by deleting the words “200,000 rupees” and replacing them by the words “250,000 rupees”;

(iii) by inserting, after subsection (8), the following new subsection –

(8A) Where any person is dissatisfied with –

(i) the interpretation of the provisions of section 27 of the Registration Duty Act and the Eighth Schedule of the Land (Duties and Taxes) Act by the Registrar-General; or

(ii) a decision under section 30(1)(a), (b) or (c),

he may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act after payment of the duty claimed.

(g) in section 36(1)(a), by inserting, after the word “party”, the words “or spouse of the party”;

(h) in section 47(3)(b), by deleting the words “one year” and replacing them by the words “3 years”;

(i) in the First Schedule –

(i) in Part III, in item 28, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted –

(c) between spouses.

(ii) in Part VII, in paragraph (cb), in the table –

- (A) in item (a), by deleting the figure “2,000,000” and replacing it with the figure “2,500,000”;
- (B) in item (b), by deleting the figure “2,000,000” and replacing it with the figure “2,500,000”;
- (j) by adding the Tenth Schedule set out in the Sixth Schedule to this Act.

**45. Road Traffic Act amended**

The Road Traffic Act is amended –

- (a) in section 9A, by deleting the words “shall be registered anew, but subject to such derogations or exceptions from, or modifications of, or adaptations to, section 9, as may be specified in regulations made under this section” and replacing them by the words “shall be automatically renewed free of charge, but subject to such exceptions as may be applicable and determined by the Commissioner”;
- (b) in the First Schedule –
  - (i) in item 3(a), by inserting, after the words “tea grower”, the word “beekeeper”;
  - (ii) in item 10, by deleting sub-item “Up to 15 seats” and its corresponding entries and replacing it by the following sub-item and its corresponding entries –

Up to 15 seats						
School bus	600	1,100	2,000	300	600	1,000
Other	1,000	1,700	3,000	500	900	1,500

**46. Securities Act amended**

The Securities Act is amended –

- (a) in section 2, in the definition of “securities”, in paragraph (b), by inserting, after the word “bonds”, the words “green bonds”;
- (b) in section 30, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) This section shall not apply to such categories of persons as may be specified in FSC Rules.
- (c) in section 31 –
  - (i) in subsection (1), by inserting, after the words “or 30”, the words “his agent”;

(ii) by adding the following new subsection –

(3) This section shall not apply to such categories of persons as may be specified in FSC Rules.

(d) in section 87(6), by deleting the word “exceeds” and replacing it by the words “is not less than”;

(e) in section 124, by deleting the words “under section 44 of the Financial Services Act” and replacing them by the words “under section 44 or 44A of the Financial Services Act, whichever he deems appropriate”;

(f) in section 155(2), by inserting, after paragraph (xd), the following new paragraphs, the word “and” at the end of paragraph (xd) being deleted –

(xe) the authorisation of agents of investment dealers;

(xf) the authorisation and supervision of real estate investment trusts; and

**47. Stamp Duty Act repealed**

The Stamp Duty Act is repealed.

**48. State Lands Act amended**

The State Lands Act is amended, in the Second Schedule, in Part IV, by adding the following new items –

4. Notwithstanding Parts II and III, with regard to a private health institution or an ayurvedic wellness centre project, a reduction of annual rental by 75 per cent shall be applicable for the first 10 years of the lease.

5. Notwithstanding Parts II and III, where a company takes over, or acquires all or part of the assets of a company, including its premises found on State land, a reduction of annual rental by 50 per cent shall be applicable for the first 10 years of the lease provided that –

(a) the company being taken over or the assets of which are being acquired is in administration, receivership or liquidation;

(b) the company is granted a lease under section 6(1C) for the State land on which stands the business premises of the company being taken over or the assets of which are being acquired and the lease was previously governed by section 6(1D); and

- (c) the take over or acquisition occurs on such conditions relating to safeguard of employment or on such other terms and conditions as the Minister may approve.

**49. Statutory Bodies (Accounts and Audit) Act amended**

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

- (a) in section 4A –
  - (i) by deleting the heading and replacing it by the following heading –  
Performance Agreement
  - (ii) by repealing subsection (1);
  - (iii) in subsection (2), by deleting the words “1 April” and replacing them by the words “15 June”;
- (b) by repealing section 4C and replacing it by the following section –

**4C. Application of surplus amount or accumulated revenue reserve**

Notwithstanding any other enactment establishing a statutory body, where the financial statements of the statutory body show an operating surplus or accumulated revenue reserve, the Board shall, at the request of the Minister responsible for the subject of finance, remit the surplus or accumulated revenue reserve into the Consolidated Fund or invest in Treasury Certificates or other Government securities.
- (c) by inserting, after section 4C, the following new section –

**4D. Gender representation on Board**

Notwithstanding any other enactment establishing a statutory body, there shall be, on every Board, at least one woman as member of the Board.
- (d) in section 6A(2) –
  - (i) by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) a report on the performance of the statutory body in respect of the previous financial year;
  - (ii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” –

(d) the strategic direction of the statutory body in respect of the following 3 financial years.

(e) in the First Schedule –

(i) in the first column, in item “Private Secondary Schools Authority”, by deleting the word “Schools” and replacing it by the word “Education”;

(ii) by deleting item “Small and Medium Enterprises Development Authority” and its corresponding entry;

(iii) by deleting item “Rights Management Society” and its corresponding entry;

(iv) by inserting, in the appropriate alphabetical order, the following new items and their corresponding entries –

Land Drainage Authority	Land Drainage Authority Act 2017
Manufacturing Sector Workers Welfare Fund	Manufacturing Sector Workers Welfare Fund Act
Mauritius Society for Animal Welfare	Mauritius Society for Animal Welfare Act
Mauritius Society of Authors	Copyright Act 2017
National Institute of Sports	Sports Act 2016
National Wage Consultative Council	National Wage Consultative Council Act
National Women’s Sports Commission	Sports Act 2016

(f) in the Second Schedule –

(i) in Part I –

(A) in the first column, in item “Private Secondary Schools Authority”, by deleting the word “Schools” and replacing it by the word “Education”;

(B) by deleting item “Small and Medium Enterprises Development Authority” and its corresponding entry;

(C) by inserting, in the appropriate alphabetical order, the following new items and their corresponding entries –

Insurance Industry	Insurance Act
Compensation Fund	
Land Drainage Authority	Land Drainage
	Authority Act 2017
Mauritius Renewable Agency	Mauritius Renewable Energy Agency
	Act
Open University of Mauritius	Open University of Mauritius Act

(ii) in Part II –

(A) by deleting the following item and its corresponding entry –

Mauritius Cane Industry Authority Mauritius Cane Industry Authority  
Act

(B) by inserting, in the appropriate alphabetical order, the following new items and their corresponding entries –

Arabic-speaking Union Arabic-speaking Union Act

Bhojpuri-speaking Union Bhojpuri-speaking Union Act

Chinese-speaking Union Chinese-speaking Union Act

Creole-speaking Union Creole-speaking Union Act

Utility Regulatory Authority Utility Regulatory Authority Act

## **50. Statutory Bodies Pension Funds Act amended**

The Statutory Bodies Pension Funds Act is amended –

(a) in section 4(2), in paragraph (b), by deleting the word “investigation” and replacing it by the word “review”;

(b) in section 5 –

(i) in the heading, by deleting the word “investigation” and replacing it by the word “review”;

(ii) by deleting the word “investigation” and replacing it by the word “review”;

(c) in section 7(1), by repealing paragraph (c) and replacing it by the following

paragraph–

- (c) includes service in a temporary or probationary capacity where such service immediately precedes appointment in a pensionable office of a local authority or a statutory body, as the case may be.
- (d) in section 8, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted –
  - (c) in respect of an officer appointed on or after 1 July 2008 but before 1 January 2013, who retires, on grounds, other than compulsory retirement, marriage, medical grounds, or abolition of office or reorganisation of the statutory body, in such manner as may be prescribed.
- (e) in section 13 –
  - (i) by numbering the existing provision as subsection (1);
  - (ii) in the newly numbered subsection (1), in paragraph (d), by deleting the word “not” and replacing it by the words “subject to subsection (2), not”;
  - (iii) by adding the following new subsection –
    - (2) Where an officer has more than one break during different periods of service, only the last break in any point of time shall be disregarded for the purpose of determining the amount of pension benefits payable to him.
- (f) in section 14, by inserting, after subsection (4), the following new subsection –
  - (4A) Notwithstanding subsections (1) to (4), the pension scheme which shall apply and the pension benefits which shall be payable to an officer who reckons pensionable benefits before 1 January 2013 and who –
    - (a) resigns from service; and
    - (b) is re-employed or rejoins service in pensionable office after 1 January 2013,shall, subject to section 13A, be such scheme and benefits as may be prescribed.
- (g) by inserting, after section 19A, the following new section –

#### **19AA. Transfer of portable benefits**

A participant having past service –

- (a) in the private sector or with a statutory body may have the value of his accrued retirement benefits under this Act or his accumulated fund in a private pension scheme established under the Private Pension Schemes Act transferred to his individual account;
- (b) in the public service, may have his portable benefits transferred to his individual account in the manner specified in section 14(5).

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

Land Drainage Authority 1 June 2018

#### **51. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended –

- (a) in section 27, in the definition of “expenditure”, by adding the following new paragraph –

(c) effected in relation to the construction of new roads, as approved by Cabinet, means costs that would otherwise have been financed by Government under a cost sharing scheme to build road infrastructure, including drains, water and electricity ducts, landscaping and associated works in connection with a smart city project under the Smart City Scheme prescribed under the Economic Development Board Act 2017.

- (b) in section 29 –

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

(j) where the applicant undertakes to use the proceeds arising from the conversion for any expenditure effected in relation to the construction of new roads

that would otherwise have been financed by Government under a cost sharing scheme approved by Cabinet.

(ii) in subsection (1A), by deleting the words “and (f)” and replacing them by the words“, (f) and (j)”.

## **52. Sugar Industry Pension Fund Act amended**

The Sugar Industry Pension Fund Act is amended –

(a) in section 2 –

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

“actuary” means a fellow of one of the following professional bodies –

- (a) the Actuarial Society of South Africa;
- (b) the Canadian Institute of Actuaries;
- (c) the Institute and Faculty of Actuaries (United Kingdom);
- (d) the Institute of Actuaries of Australia;
- (e) the Institute of Actuaries of India;
- (f) the Society of Actuaries (United States); or
- (g) such other professional body of actuaries acceptable to the Financial Services Commission;

(ii) by deleting the definitions of “artisan” and “labourer”;

(iii) in the definition of “staff employee”, by deleting the words “an artisan nor a labourer” and replacing them by the words “a non-agricultural worker nor an agricultural worker”;

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

“agricultural worker” means a worker other than a non- agricultural worker;

“non-agricultural worker” includes any skilled worker belonging to any prescribed category;

(b) in section 3(2) –

(i) in paragraph (b), by deleting the word “artisans” and replacing it by the words “non-agricultural workers”;

(ii) in paragraph (c), by deleting the word “labourers” and replacing it by the words “agricultural workers”;

(c) in section 6(2), by deleting the words “artisans”, “labourers” and “an artisan, a labourer” and replacing them by the words “non-agricultural workers”, “agricultural workers” and “a non-agricultural worker, an agricultural worker”, respectively;

(d) in section 10(3), by deleting the words “artisans” and “labourers” and replacing them by the words “non-agricultural workers” and “agricultural workers”, respectively;

(e) in section 13 –

(i) in subsection (1)(b), by deleting the words “artisans” and “labourers” and replacing them by the words “non-agricultural workers” and “agricultural workers”, respectively;

(ii) in subsection (3), by deleting the words “artisans” and “labourers” and replacing them by the words “non-agricultural workers” and “agricultural workers”, respectively;

(f) in section 14 –

(i) in subsection (1), by deleting the words “artisans” and “labourers” and replacing them by the words “non-agricultural workers” and “agricultural workers”, respectively;

(ii) in subsection (3), by deleting the words “artisans” and “labourers” and replacing them by the words “non-agricultural workers” and “agricultural workers”, respectively;

(g) in section 19(2), by deleting the words “under this Act”;

(h) in section 23(1), by repealing paragraph (g), the word “; and” at the end of paragraph (f) being deleted and replaced by a full stop and the word “and” being added at the end of paragraph (e);

(i) in section 26 –

- (i) in subsection (1), by deleting the words “3 months” and replacing them by the words “6 months”;
- (ii) in subsection (4), by deleting the words “4 months” and replacing them by the words “6 months”;
- (j) in section 28(2), by deleting the words “5 months” and replacing them by the words “6 months”.
- (k) in the First Schedule, in the heading, by deleting the words “artisans” and “labourers” and replacing them by the words “non-agricultural workers” and “agricultural workers”, respectively;
- (l) in the Second Schedule –
  - (i) in item (a), by deleting the word “artisans” and replacing it by the words “non-agricultural workers”;
  - (ii) in item (b), by deleting the word “Labourers” and replacing it by the words “Agricultural workers”;

### **53. Sugar Insurance Fund Act amended**

The Sugar Insurance Fund Act is amended –

- (a) in section 2, in the definition of “Minister”, by deleting the word “finance” and replacing it by the words “agro-industry and food security”;
- (b) in section 8(1)(b), by inserting, after the words “or, in his absence, any person designated by the Board”;
- (c) in section 10, by repealing subsection (1) and replacing it by the following subsection –
  - (1) There is established, for the purposes of this Act, an Investment Committee which shall be chaired by an ex officio member and which shall consist of –
    - (a) the member referred to in section 5(1)(f);
    - (b) 2 other members to be elected by the Board for such term of office as the Board may determine.

(d) in section 22, by inserting, after subsection (2A), the following new subsection –

(2B) Notwithstanding section 33, where a large planter holds plantations registered in his name in factory areas found in the same enlarged factory area or adjoining enlarged factory areas, the Board may, for the purpose of assessment of premium and compensation, determine the total insurable sugar in respect of these plantations as if they pertained to one account and apportion the insurable sugar of each of his account in proportion to the harvested acreage of his plantation in each factory area.

(e) in section 36(1)(a), by deleting the words “that crop year” and replacing them by the words “the following crop year”;

(f) in section 37 –

(i) in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –

(b) Notwithstanding subsection (2)(b), where the Board is satisfied that a cane plantation damaged by fire after harvest has been maintained and the regrown cane plantation has been harvested in the crop year following the crop year during which the fire occurred, the Board may pay compensation for partial loss as a result of the fire.

(ii) in subsection (2) –

(A) in paragraph (b), by inserting, after the words “in the crop year”, the words “or following the crop year”;

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

(f) where the Board is satisfied that the cultivation and maintenance of the cane plantation have been neglected before the occurrence of the fire.

(iii) by repealing subsection (3);

(g) by inserting, after section 37, the following new section –

**37A. Transport allowance for burnt canes**

(1) A planter or métayer whose cane plantations have been burnt, while the factory in his enlarged factory area is not in operation prior to the end of its milling activities in any crop year, shall be entitled to a transport allowance at the rate determined by the Board for all canes transported over a distance exceeding 6.4 kilometres to a factory or cane transit site, whichever is applicable.

(2) No transport allowance shall be paid where the Board is satisfied that the fire was deliberately set by the insured or his agent to the cane plantation with a view to obtaining transport allowance.

(3) In this section –  
“cane transit site” has the same meaning as in section 40 of the Mauritius Cane Industry Authority Act.

(h) in section 38 –

(i) in the heading, by deleting the word “Compensation” and replacing it by the words “Compensation and transport allowance”;

(ii) in subsection (1), by inserting, after the words “Compensation under section 37”, the words “and transport allowance under section 37A”;

(i) by inserting, after section 38, the following new section –

**38A. Deficit in Fire Insurance Account**

Notwithstanding section 38(2), any deficit in the Fire Insurance Account as at 31 December 2016 shall be offset by a transfer from the General Insurance Account.

(j) in section 47(1), by deleting the words “Mauritius Sugar Authority” and replacing them by the words “Mauritius Cane Industry Authority”;

(k) in section 57, by adding the following new subsections –

(6) Notwithstanding section 3(3)(a), the Board shall, subject to subsection (4), pay a one-off financial assistance to a planter or métayer for the crop year beginning on 1 June 2017 and ending on 31 May 2018 amounting to a sum of 1,250 rupees per tonne of sugar accrued or part thereof.

(7) Notwithstanding sections 3(3)(a) and 57(6), the Board shall, subject to subsection (4), pay an additional one-off financial assistance for the crop year beginning on 1 June 2017 and ending on 31 May 2018 amounting to one third of 257 rupees per tonne of sugarcane or part thereof to a planter or métayer having total sugar accrued not exceeding 60 tonnes.

(l) in the Third Schedule, in the sixth item, by deleting the words “(before application of First Loss)”.

**54. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended –

(a) by inserting, after section 63A, the following new section –

**63B. Publication of information on website**

(1) The Conservator shall publish, on his website, information on any immovable property transferred as per a deed of transfer registered with the Registrar-General.

(2) The information referred to in subsection (1) shall include the date of registration of the deed and particulars of the immovable property, including its location and value declared in the deed, but excluding the name of the parties.

(b) by repealing the Fourth Schedule and replacing it by the Fourth Schedule set out in the Seventh Schedule to this Act.

**55. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 amended**

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 is amended, in section 2, by deleting the definition of “financing of terrorism” and replacing it by the following definition –

“financing of terrorism” means a person who wilfully provides or collects funds or other assets by any means, directly or indirectly, with the unlawful intention that they are to be used, or in the knowledge that they are to be used, in full or in part –

(a) to commit an offence in breach of an enactment specified in the Second Schedule to the Convention for the Suppression of the Financing of Terrorism Act or a terrorist act; or

(b) by a terrorist organisation or terrorist, even in the absence of link to a specific terrorist act;

**56. Value Added Tax Act amended**

The Value Added Tax Act is amended –

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

“Economic Development Board” means the Economic Development Board established under the Economic Development Board Act 2017;

(b) in section 15(5) –

(i) in paragraph (c), by deleting the words “are together taken into account, that person would be liable to be registered” and replacing them by the words “, upon being aggregated, will exceed the amount specified in the Sixth Schedule”;

(ii) in paragraph (d), by inserting, after the words “does is”, the words “the reduction of the VAT liability or”;

- (iii) by deleting the words “to that person, directing that the persons named therein shall be treated as a single taxable person and that single taxable person, shall be liable” and replacing them by the words “directing that person and the other persons referred to in paragraph (b)”;
- (c) in section 20(2), by adding the following new paragraph, the full stop at the end of paragraph (g) being deleted and replaced by a semi colon –
  - (h) where the purchaser is a person in business, the name, business address and business registration number of the person.
- (d) in section 22(1), by inserting, after the word “submit”, the word “electronically”;
- (e) in section 24(1), by deleting the words “, on capital goods being building or structure, including extension and renovation, plant, machinery or equipment, of a capital nature, the registered person, may, in that return, make a claim to the Director-General for a repayment of the amount of input tax allowable in respect of those capital goods” and replacing them by the words “on –
  - (a) capital goods being building or structure, including extension and renovation, plant and machinery or equipment, of a capital nature; or
  - (b) intangible assets of a capital nature being –
    - (i) goodwill on the acquisition of a business or part of a business; or
    - (ii) computer software, patents or franchise agreements, the registered person may, in that return make a claim to the Director-General for a repayment of the amount of input tax allowable in respect of the capital goods and intangible assets.”
- (f) in section 53I –
  - (i) by deleting the definitions of “leviable income” and “resident” and replacing them by the following definitions –

“leviable income” means the sum of –

- (a) net interest income; and
- (b) other income before deduction of expenses,

arising from transactions with residents other than companies holding a Global Business Licence under the Financial Services Act;

“resident” –

(a) has the same meaning as in section 73 of the Income Tax Act; and

(b) includes a company incorporated outside Mauritius in so far as its banking transactions carried out through a permanent establishment in Mauritius are concerned; but

(c) does not include a company incorporated in Mauritius in so far as its banking transactions carried out through a permanent establishment outside Mauritius are concerned;

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

“year of assessment” has the same meaning as in the Income Tax Act;

(g) in section 53J –

(i) in subsection (1)(b), by deleting the words “4 per cent” and replacing them by the words “4.5 per cent”;

(ii) by adding the following new subsection –

(4) The levy for a bank in operation as at 30 June 2018 shall be –

(a) the levy payable under subsection (1); or

(b) 1.5 times of the levy payable for the year of assessment 2017-2018,  
whichever is lower.

(h) by inserting, after section 63, the following new section –

#### **63A. Tax liability of principal officer of private company**

(1) The principal officer of a private company shall –

(a) be answerable for the doing of all such things as are required to be done by that company under this Act;

- (b) be required to retain out of any money or property of the company, so much as is sufficient to pay VAT which is or will become payable by that company; and
- (c) be personally liable in respect of the VAT payable by that company to the extent of any amount he has or should have retained under paragraph (b).

(2) In subsection (1) –

“principal officer” means the executive director, or any other person who exercises or who is entitled to exercise or who controls or who is entitled to control, the exercise of powers which would fall to be exercised by the Board of directors.

- (i) in section 65A(2), in paragraph (f), by deleting the words “, issued under the Bread (Control of Manufacture and Sale) Regulations 1988”;
- (j) by inserting, after section 65B, the following new section –

#### **65BA. Refund of VAT to event organisers**

- (1) An event organiser registered with the Economic Development Board may make an application for refund of VAT in respect of accommodation costs incurred by visitors attending a qualifying event.
- (2) An application under subsection (1) shall be –
  - (a) made in such form and manner as the Director-General may determine;
  - (b) accompanied by a statement from the Economic Development Board certifying –
    - (i) that the event has taken place;
    - (ii) that the event has been attended by not less than 100 visitors;
    - (iii) that each visitor has stayed for at least 3 nights; and
    - (iv) the accommodation costs and the corresponding amount of VAT in respect of each visitor;

(c) accompanied by VAT invoices issued under section 20;  
and

(d) made not later than 60 days from the end of the event.

(3) On receipt of an application under this section, the Director-General shall proceed with the refund not later than 30 days from the date of receipt of the application.

(4) For the purpose of this section –

“qualifying event” means a business meeting, conference or wedding attended by 100 or more visitors staying for a minimum of 3 nights in a hotel in Mauritius.

(k) in the First Schedule –

(i) by deleting item 3;

(ii) in item 17, by deleting the words “of heading No. 49.02”;

(iii) in item 27, by deleting the words “and contract cars” and replacing them by the words “, contract cars and light rail”;

(iv) in item 50 –

(A) in paragraph (f), by inserting, after the words “Insurance Act”, the words “including the management of insurance schemes”;

(B) by inserting, after paragraph (fa), the following new paragraph, the word “and” at the end of paragraph (fa) being deleted –

(fb) services provided by a person operating a Peer-to-Peer Lending platform under a licence issued by the Financial Services Commission under the Financial Services Act; and

(v) in item 84, by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon

–

(d) such professional body as may be prescribed.

(l) in the Fifth Schedule –

(i) in item 2, by inserting, after paragraph (a), the following new paragraph –

(aa) bread;

(ii) by adding the following new items –

37. Cooking gas in cylinders of up to 12 kg for domestic use.

38. The transport of passengers by light rail.

(m) in the Ninth Schedule –

(i) in item 6, in column 2, in sub-item (4), by adding the following new paragraphs –

(c) Printed materials which bear the insignia of airlines printed thereon

(d) Uniforms for ground and flight personnel

(e) Publicity materials distributed by airlines

(ii) in item 19, by deleting the words “Board of Investment under section 12 of the Investment Promotion Act” and replacing them by the words “Economic Development Board under the Economic Development Board Act 2017”;

(iii) by adding the following new item –

<b>20.</b>	Any person engaged in the development of a marina and registered with the Economic Development Board under the Economic Development Board Act 2017.	Construction of a marina
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(n) in the Tenth Schedule –

(i) in Part I, by adding the following new item –

Dealer in liquor and alcoholic products (wholesale) under the Excise Act

(ii) in Part II, by deleting item “wholesale dealer in liquor and alcoholic produce”;

(o) in the Twelfth Schedule –

(i) in Part I, by inserting, in the appropriate alphabetical order, the following new items –

Agricultural dehumidifiers  
Aquaponics test kits  
Dutch buckets/pots system  
Generators  
Greenhouse cooling pads  
Greenhouse fans  
Greenhouse grow lights  
Hydroponic trough systems  
Insect traps  
Mesh bags  
Net cups and pots  
Plant support clips  
Vertical grow towers

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

Machinery for preparing animal feed  
Pregnancy diagnosis kits for cows

(iii) in Part V, in item “Outboard and inboard motors of less than 25 hp”, by deleting the words “of less than 25 hp”;

(iv) in Part VII –

(A) in paragraph 2, by deleting the figures “2019” and “2020” and replacing them by the figures “2024” and “2025”, respectively;

(B) in paragraph 5, by deleting the words “4 million rupees” and replacing them by the words “5 million rupees”;

(C) in paragraph 6, by deleting the words “2 million rupees”

and replacing them by the words “3.5 million rupees”.

**57. Commencement**

- (1) Section 13(b) shall be deemed to have come into operation on 19 March 2019.
- (2) Section 17(a) shall be deemed to have come into operation on 1 November 2018.
- (3) Sections 17(g) and 56(n) shall come into operation on 1 October 2019.
- (4) Sections 17(h)(i) and (iii), and 56(l)(ii) insofar as it relates to item 37, shall be deemed to have come into operation on 11 June 2019.
- (5) Sections 23(a) and (c) to (r), 24, 40, 44(f)(iii) and 54(a) shall come into operation on a date to be fixed by Proclamation.
- (6) Section 23 (b) shall come into operation on 31 October 2019.
- (7) Section 26(a)(i), (i), (j), (k), (o), (r), (w), (ac)(ii)(B) and (af) shall come into operation in respect of the year of assessment commencing on 1 July 2020 and in respect of every subsequent year of assessment.
- (8) Section 26(a)(ii), (b), (d), (l), (m), (p), (t), (ac)(ii)(A) and (ae) shall be deemed to have come into operation on 1 July 2019.
- (9) Section 26(c) insofar as it relates to paragraphs (c), (e) (g), (h), (s) and (ad) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2019 and in respect of every subsequent income year.
- (10) Section 26(c), insofar as it relates to paragraph (d), shall come into operation in respect of the income year commencing on 1 July 2017 and in respect of every subsequent income year.
- (11) Section 26(f) and (q) shall be deemed to have come into operation in

respect of the year of assessment commencing on 1 July 2019 and in respect of every subsequent year of assessment.

(12) Section 26(n) shall be deemed to have come into operation on 1 July 2018.

(13) Section 26(ac)(i) shall be deemed to have come into operation on 14 December 2017.

(14) Sections 29(b), 44(a) insofar as it relates to "administrative fee", (c) to (e) and (j), 47 and 54(b) shall come into operation on 2 September 2019.

(15) Section 48 shall be deemed to have come into operation on 1 January 2018.

(16) Section 56(f) and (g) shall be deemed to have come into operation in respect of accounting period commencing on or after 2 January 2018 and in respect of every subsequent accounting period.

(17) Section 56 (k)(i) and (l)(i) shall be deemed to have come into operation on 1 March 2019.

(18) Section 56(m)(ii) shall be deemed to have come into operation on 27 July 2017.

Passed by the National Assembly on the sixteenth day of July two thousand and nineteen.

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

## **FIRST SCHEDULE**

[Section 17(h)(i)(B)]

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Heading</b>	<b>H.S.</b>	<b>Excisable</b>	<b>Statistical</b>	<b>Taxable</b>
	<b>Code</b>	<b>goods</b>	<b>unit</b>	<b>base</b>
-- Butanes:				
2711.13.10	---	In bulk for filling of cylinders not exceeding 12 kg for domestic use	Kg	Specific duty per kg
2711.13.20	---	In cylinders not exceeding 12 kg for domestic use	Kg	Specific duty per kg
2711.13.90	---	Other	Kg	Specific duty per kg

## **SECOND SCHEDULE**

[Section 17(h)(iii)(B)]

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Heading</b>	<b>H.S. Code</b>	<b>Excisable</b>	<b>Statistical</b>	<b>Taxable</b>
		<b>goods</b>	<b>unit</b>	<b>base</b>
-- Butanes:				
2711.13.10	---	In bulk for filling of cylinders not exceeding 12 kg for domestic use	Kg	Specific duty per kg
2711.13.20	---	In cylinders not exceeding 12 kg	Kg	Specific duty per kg

		for domestic use			
2711.13.90	--- Other		Kg	Specific	30 cents per
				duty per kg	kg

### **THIRD SCHEDULE**

[Section 17(j)]

### **SIXTH SCHEDULE**

[Section 52B(1)]

### **FORMULA**

$$A = (R \times Q) - P$$

Where –

- A is the amount of refund to be paid in a particular quarter of a calendar year;
- R is the rate of refund of 2,000 rupees per tonne for waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres;
- Q is the sum of the quantity of waste tyres exported, whether shredded or not or recycled into reusable goods, other than retreaded tyres, for the quarter in respect of which the amount to be refunded is claimed and the quantity of all export made or quantity recycled for the previous quarters in that calendar year;
- P is the amount already refunded by the Director-General in that calendar year.

### **FOURTH SCHEDULE**

[Section 24(k)]

### **SCHEDULE**

[Section 2]

### **PUBLIC SECTOR AGENCIES**

Any Ministry or Government department Any local authority

Any statutory body

The Mauritius Police Force

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## **FIFTH SCHEDULE**

[Section 26(af)]

## **THIRTEENTH SCHEDULE**

[Section 111V]

### **Activities which qualify for presumptive tax**

Agriculture, forestry and fishing

Manufacturing excluding restaurants

Retail of goods, including sale of food to be consumed off premises

Wholesale of goods

## **SIXTH SCHEDULE**

[Section 44(j)]

## **TENTH SCHEDULE**

[Section 3B]

<b>Document</b>	<b>Rate of administrative fee (Rs)</b>
1. Constitution of company or partnership	700
2. Deed of <i>règlement de co-propriété</i>	700
3. Document witnessing transfer of property	700
4. Loan agreement in respect of each original or copy	700
5. Instrument of fixed charge, floating charge, pledge, <i>gage sans déplacement</i> or renewal of charge or of <i>gage sans déplacement</i> in respect of each original or copy	700
6. Lease agreement by a leasing company in respect of each original lease or copy	700
7. Loan agreement of an amount of up to 100,000 rupees by the Development Bank of Mauritius to any person other than its employees, in respect of each original or copy	100
8. Loan agreement of an amount of up to 100,000 rupees by the National Agricultural Products Regulatory Office to growers of tobacco leaves, in respect of each original or	100

copy

<b>Document</b>	<b>Rate of administrative fee (Rs)</b>
9. Loan agreement of an amount of up to 100,000 rupees by the cooperative society to its members, in respect of each original or copy	100
10. Document witnessing the transfer of property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the property with a view to selling or transferring it to that person	100
11. Lease agreement in respect of State land for industrial or commercial purposes on production of a certificate from the Ministry responsible for the subject of lands, certifying that the lessee has opted for a new lease pursuant to section 6(1E) of the State Lands Act	Nil
12. Where exemption or part of exemption has been granted in respect of a takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to the Land Duties and Taxes) Act, any document in relation to that takeover or transfer of undertaking, presented for registration	Nil
13. Lease or sublease agreement, by a small planter, of land not exceeding 10 hectares, for agricultural use	150
14. Any other deed drawn by a notary	400
15. Any judgment of a Court, agreement or any other document presented for registration in respect of each original or copy	150

## **SEVENTH SCHEDULE**

[Section 54 (b)]

## **FOURTH SCHEDULE**

[Sections 62 and 63)

### **TARIFF OF FEES, DUES AND CHARGES**

1. (1)	For transcribing any deed or document drawn by a notary	1,000
(2)	For transcribing a document witnessing the transfer of property by a bank or leasing company to a person pursuant to an arrangement entered into between the bank or leasing company and the person whereby the bank or leasing company initially purchased the property with a view to selling or transferring the same to that person	Nil
(3)	For transcribing lease or sublease agreement, by a small planter, of land not exceeding 10 hectares, for agricultural use	Nil
(4)	For transcribing a lease agreement in respect of State land for industrial or commercial purposes on production of a certificate from the Ministry responsible for the subject of lands, certifying that the lessee has opted for a new lease pursuant to section 6(1E) of the State Lands Act	Nil
(5)	For transcribing any judgment of a Court, agreement or any other document	550
2.	For inscribing –	
(a)	a mortgage or a privilege per <i>bordereau</i> by a notary	700

(b) a fixed or floating charge ( <i>sûreté fixe ou flottante</i> ) in accordance with article 2202-10 or 2203-6 of the Code Civil Mauricien	700
(c) a pledge ( <i>gage sans déplacement</i> ) in accordance with articles 2112 to 2119 of the Code Civil Mauricien	700
(d) lease agreement by a leasing company	700
(e) loan agreement of an amount of up to 100,000 rupees by the Development Bank of Mauritius to any person other than its employees	100
(f) loan agreement of an amount of up to 100,000 rupees by the National Agricultural Products Regulatory Office to growers of tobacco leaves	100
(g) loan agreement of an amount of up to 100,000 rupees by the cooperative society to its members	100
3. For the renewal of an inscription of mortgage or privilege by a notary	700
4. For every entry in the margin of a transcription or an inscription in circumstances other than those referred to in item 6	400
5. For final or partial erasure of a transcription or an inscription in circumstances other than those referred to in item 6	500
6. For every entry in the margin of a transcription or an inscription, or for final or partial erasure of a transcription or an inscription, in the circumstances where exemption or part of exemption has been granted in respect of a takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to	Nil

the Land (Duties and Taxes) Act		
7. For a certificate –		
(a) on a memorandum of seizure showing the day and hour at which it is presented		200
(b) of refusal to transcribe a seizure on account of previous seizure		200
(c) of transcription or non-transcription of a document		200
(d) of an entry in respect of a transcription or inscription		200
(e) of erasure of a transcription or of an inscription		200
(f) showing whether a property is burdened or not with any inscription –		
(i) or every person specified		200
(ii) for every sheet of the certificate		200
(iii) for every sheet of the copy of the inscription		200
8. For making searches in the records in the custody of the Conservator of Mortgages per person –		
(a) per day or fraction of a day		200
(b) per month		2,000
9. Storage fee for non-collection of notarial deed after the date specified in the written notification by the Conservator per month or part of the month		2,000 per deed, per month or part of the month
10. Where exemption or part of exemption has been granted in		

	respect of a takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to the Land (Duties and Taxes) Act, any document in relation to that takeover or transfer of undertaking, presented for transcription, inscription or erasure of inscription as the case may be	Nil
11.	Any other document, not covered under items 1 to 10, presented for inscription, renewal of inscription or erasure of inscription, in respect of each original or copy	150

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