

THE FINANCE (MISCELLANEOUS PROVISIONS) BILL

(No. XXVIII of 2012)

Explanatory Memorandum

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech 2013 relating to taxation and national finance and matters consequential or incidental thereto.

07 December 2012

C. G. X. L. DUVAL, GCSK
*Vice-Prime Minister, Minister of Finance
and Economic Development*

THE FINANCE (MISCELLANEOUS PROVISIONS) BILL

(No. XXVIII of 2012)

ARRANGEMENT OF CLAUSES

Clause

1. Short title
2. Advertisements Regulation Act amended
3. Civil Service Family Protection Scheme Act amended
4. Code Civil Mauricien amended
5. Customs Act amended
6. Customs Tariff Act amended
7. Environment Protection Act amended
8. Excise Act amended
9. Freeport Act amended
10. Gambling Regulatory Authority Act amended
11. Immigration Act amended
12. Income Tax Act amended
13. Investment Promotion Act amended
14. Land (Duties and Taxes) Act amended
15. Local Government Act 2011 amended
16. Mauritius Revenue Authority Act amended
17. National Pensions Act amended
18. National Savings Fund Act amended
19. Non-Citizens (Employment Restriction) Act amended
20. Non-Citizens (Property Restriction) Act amended
21. Pensions Act amended
22. Public Debt Management Act amended

23. Registration Duty Act amended
24. State Lands Act amended
25. Statutory Bodies Family Protection Fund Act amended
26. Statutory Bodies Pension Funds Act amended
27. Sugar Industry Efficiency Act amended
28. Transcription and Mortgage Act amended
29. Value Added Tax Act amended
30. Validation of resolution
31. Repeal
32. Commencement

A Bill

To provide for the implementation of measures announced in the Budget Speech 2013 relating to taxation and national finance and for matters 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 2012.

2. Advertisements Regulation Act amended

The Advertisements Regulation Act is amended –

(a) in section 2 –

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

“advertising structure” has the same meaning as in the Roads Act;

(ii) by deleting the definition of “vignette”, the semicolon at the end of the definition of “owner” being deleted and replaced by a full stop;

(b) in section 4, by repealing subsection (3);

- (c) by repealing section 5 and replacing it by the following section –

5. Display of registered mark

(1) Every owner of an advertising structure registered under section 6 shall, within one month of the date of the registration, affix or cause to be affixed a registered mark, consisting of his name and registration number, on the advertising structure in accordance with such specifications as may be determined by the Director-General.

(2) Where the advertising structure was registered under section 6 before the commencement of this section, its owner shall, not later than 3 months after the commencement of this section, comply with subsection (1).

- (d) by repealing sections 8 and 9 and replacing them by the following sections –

8. Adjustment of fee following alteration of advertising structure

The advertising structure fee chargeable under section 4 on an advertising structure shall be adjusted in accordance with the Schedule to reflect any alteration to the advertising structure.

9. Deregistration of advertising structure on removal

Where an advertising structure is removed pursuant to section 22(2A) or 23(2) of the Roads Act, the Director-General shall –

- (a) ensure that the advertising structure fee payable on the advertising structure has been paid; and
- (b) deregister the advertising structure.

- (e) in section 11 –

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

- (a) to affix a registered mark in accordance with section 5;
or

- (ii) by repealing paragraph (c), the words “; or” at the end of paragraph (b) being deleted and replaced by a comma;

- (f) by repealing the Schedule and replacing it by the Schedule set out in the First Schedule to this Act.

3. Civil Service Family Protection Scheme Act amended

The Civil Service Family Protection Scheme Act is amended, in section 16 –

- (a) in subsection (1), by inserting, after the words “every public officer”, the words “who was appointed as a public officer before 1 January 2013”;
- (b) in subsections (2) and (3), by inserting, after the words “every female public officer who”, the words “was appointed before 1 January 2013 and”.

4. Code Civil Mauricien amended

The Code Civil Mauricien is amended –

- (a) in article 1321, by adding the following new alinéa –

Est nulle et est de nul effet toute contre-lettre portant sur tout ou partie d’un immeuble et tout ou partie de la soulte d’un partage comprenant des biens immeubles.
- (b) in article 1582, by adding the following new alinéa –

Toutefois une vente d’immeubles n’est valable que si elle est faite par acte authentique.
- (c) in article 1841 –
 - (i) in the first alinéa, by deleting the words “à compter de leur enregistrement” and replacing them by the words “à compter de leur immatriculation auprès du *Registrar of Companies* conformément aux dispositions du *Business Registration Act*”;
 - (ii) in the second alinéa, by deleting the words “l’enregistrement” and replacing them by the words “l’immatriculation”;
- (d) in article 1842, by deleting the words “l’enregistrement” and “enregistrée” and replacing them by the words “l’immatriculation” and “immatriculée”, respectively;
- (e) in article 1843, by deleting the words “l’enregistrement” and replacing them by the words “l’immatriculation”;
- (f) by repealing article 1845-2 and replacing it by the following article –

1845-2. Un extrait de tout acte de société civile doit être remis au *Registrar of Companies*, ou toute autre personne autorisée à recevoir cet extrait, qui le transcrit sur un registre ouvert à la consultation publique.

Les effets de cette transcription sont régis par les dispositions de l’article 1841.

(g) by inserting, after article 1845-2, the following new articles –

1845-3. L'extrait doit contenir –

Les noms, prénoms, qualités et demeures et, s'il y a lieu, les régimes matrimoniaux des associés;

La raison sociale de la société;

La désignation de ceux des associés autorisés à gérer, administrer et signer pour la société;

Le montant des valeurs fournies ou à fournir en commandité;

La date à laquelle la société doit commencer, et celle à laquelle elle doit finir.

1845-4. L'extrait doit être signé, pour les actes publics, par un notaire et, pour les actes sous seing privé, par tous les associés.

1845-5. Toute continuation d'une société, après que son terme expire, sera constatée par une déclaration des coassociés consignée dans un acte notarié ou sous seing privé. Cette déclaration, et tout acte portant dissolution d'une société avant le terme fixé pour sa durée par l'acte qui l'établit, tout changement ou toute retraite d'associés, toute modification de leur régime matrimonial, toutes nouvelles stipulations ou clauses, tout changement à la raison sociale sont soumis aux formalités prescrites par les articles 1842-3, 1845-2 et 1845-4.

Ces modifications ou ces changements ne seront opposables aux tiers qu'à compter de l'accomplissement de ces formalités.

5. Customs Act amended

The Customs Act is amended –

(a) in section 2 –

(i) by deleting the definition of “Deferred Duty and Tax Scheme” and replacing it by the following definition –

“Deferred Duty and Tax Scheme” means such scheme as may be prescribed, whereby any shop under that scheme may –

(a) export goods without payment of duty, excise duty and taxes; and

(b) sell goods –

(i) mainly to visitors, to a duty-free shop or to another shop under that scheme, without payment of duty, excise duty or taxes; and

- (ii) to other persons upon payment of duty, excise duty or taxes;
- (ii) in the definition of “duty” –
 - (A) by adding the word “and” at the end of paragraph (a);
 - (B) by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) includes –
 - (i) any special duty or surcharge;
 - (ii) any penalty and interest;
- (iii) by deleting the definition of “duty-paid value”;
- (iv) in the definition of “value”, in paragraph (b), by deleting the words “the duty paid value of those goods” and replacing them by the words “the duty, excise duty and taxes underpaid, if any, on those goods”;
- (v) by inserting, in the appropriate alphabetical order, the following new definition –

“objection directorate” means a directorate set up by the Director-General within the Authority for the purposes of dealing with objections made under sections 15, 19, 20, 23, 24 and 24A;
- (b) in section 14, by repealing subsection (1A) and replacing it by the following subsection –

(1A) The amount underpaid under subsection (1) shall be recovered together with a penalty representing 50 per cent of the amount underpaid and interest at the rate of one per cent per month or part of the month on the amount underpaid from the time the unpaid amount should have been paid up to the date of payment.
- (c) in section 15 –
 - (i) by inserting, after subsection (1), the following new subsection –

(1A) The sum demanded under subsection (1) shall include a penalty representing 50 per cent of the difference between the amount of duty, excise duty and taxes determined by the Director-General and the amount of duty, excise duty and taxes specified in the validated bill of entry together with interest at the rate of one per cent per month or part of the month from the date of the validation to the date of payment.

- (ii) by repealing subsections (2), (3) and (4) and replacing them by the following subsections –

(2) (a) Where duty, excise duty and taxes have been paid in the manner specified in subsection (1), the owner of the goods may, within 28 days of the date of payment, object to the sum demanded under subsection (1) in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where the owner of the goods makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that any sum demanded under subsection (1) is incorrect, or what the sum demanded should be, shall lie on the owner of the goods.

(2A) (a) The objection directorate shall consider an objection under subsection (2) and may –

- (i) review the sum demanded;
- (ii) disallow or allow it in whole or in part; and
- (iii) where appropriate, amend the sum demanded to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (2), give notice of the determination to the owner of the goods.

(2B) Where the owner of the goods is aggrieved by a determination under subsection (2A)(a), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(3) Where duty or excise duty has been paid in the manner specified in subsection (1) and as a result of the determination of an objection under subsection (2A)(a), any amount of duty or excise duty underpaid, or paid in excess, of the amount determined to be properly payable, shall, subject to subsection (2B), be claimed or refunded, as the case may be.

(4) Where taxes have been paid in the manner specified in subsection (1) and as a result of the determination of an objection under subsection (2A)(a), any amount of taxes underpaid or paid in excess of the amount determined to be properly payable, shall, subject to subsection (2B), be claimed, refunded or adjusted, as the case may be.

(d) in section 19 –

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

(1A) The duty, excise duty and taxes determined under subsection (1) shall include a penalty representing 50 per cent of the difference between the amount of duty, excise duty and taxes determined by the Director-General and the amount of duty, excise duty and taxes specified in the validated bill of entry together with interest at the rate of one per cent per month or part of the month from the date of the validation to the date of payment.

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

(3) (a) Where the importer is dissatisfied with the value of the goods and the amount of duty, excise duty and taxes determined under subsection (1), the importer may, within 28 days of the date of determination, object to the value and to the amount in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where the importer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the value of the goods and the amount of duty, excise duty and taxes payable determined under subsection (1) is incorrect, or what the value and the amount of duty, excise duty and taxes payable should be, shall lie on the importer.

(iii) by adding the following new subsections –

(3A) (a) The objection directorate shall consider an objection under subsection (3) and may –

- (i) review the value of the goods and the amount of duty, excise duty and taxes payable;
- (ii) disallow or allow it in whole or in part; and
- (iii) where appropriate, amend the value and the amount of duty, excise duty and taxes payable to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (3), give notice of the determination to the importer.

(3B) Where the importer is aggrieved by a determination under subsection (3A)(a), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(3C) Where duty, excise duty and taxes have been paid under this section and as a result of the determination of an objection under subsection (3A)(a), any amount of duty, excise duty and taxes underpaid or paid in excess of the amount determined to be properly payable, shall, subject to subsection (3B), be claimed or refunded, as the case may be.

(e) by inserting, after section 19A, the following new section –

19B. Rulings

(1) Any person may make an application to the Director-General for a ruling on the classification or origin of goods.

(2) An application under subsection (1) shall be in writing and shall –

- (a) include the full description of the goods, the production process, their composition and in the case of an application for a ruling on the origin of goods, the country from which the goods are imported, the country in which the goods are manufactured, a certificate of costing, together with all documents relevant to the goods;
- (b) specify precisely the question as to which the ruling is required;
- (c) give a full statement setting out the opinion of that person on the goods as to the application of the customs laws relating to classification or origin of goods; and
- (d) be accompanied by such fee as may be prescribed.

(3) The Director-General shall, in respect of an application under subsection (1) –

- (a) in the case of classification of goods, within 45 days; or
- (b) in the case of origin of goods, within 150 days,

of the date of receipt of the application, give a ruling, in writing, on the question to the applicant.

(4) Subject to subsection (5), a ruling under this section shall be binding on the Director-General.

(5) Where there is any material difference between the actual facts relating to the goods and the details contained in the application, the ruling shall not be binding upon the Director-General.

(6) A ruling under this section shall be published by the Director-General in such manner as he thinks fit, except that the identity of the person to whom the ruling relates shall not be indicated in the publication.

(7) Subject to subsection (8), any person may rely upon a ruling published under subsection (6) as a statement binding on the Director-General with respect to the application of this Act to the facts set out in that ruling.

(8) The Director-General may publish a notice in the *Gazette* to the effect that a ruling which he has previously published shall cease to be binding with effect from a date which shall not be earlier than the date of the notice.

- (f) in section 20 –
- (i) in subsection (1), by adding the words “and the duty, excise duty and taxes payable”;
 - (ii) in subsection (2), by deleting the word “thereof” and replacing it by the words “of the determination and specify the difference between the amount of duty, excise duty and taxes as determined and the amount of duty, excise duty and taxes specified in the validated bill of entry together with a penalty representing 50 per cent on the difference and interest at the rate of one per cent per month or part of the month from the date of the validation to the date of payment”;
 - (iii) by repealing subsection (3) and replacing it by the following subsection –
 - (3) (a) Where the importer or exporter disputes the classification or origin of the goods and the amount of duty, excise duty and taxes as determined under subsection (2), the importer or exporter may, within 28 days of the date of determination, object to the classification or origin of the goods and the amount of duty, excise duty and taxes in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.
 - (b) Where the importer or exporter makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.
 - (c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, the importer or exporter has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.
 - (d) Any objection under this subsection shall be dealt with independently by an objection directorate.
 - (e) The burden of proving that the classification or origin of the goods and the amount of duty, excise duty and taxes determined under subsection (2) is incorrect, or what the classification or origin of the goods and the amount of duty, excise duty and taxes payable should be, shall lie on the importer or exporter.

(iv) by adding the following new subsections –

(3A) (a) The objection directorate shall consider an objection under subsection (3) and review the classification or origin of the goods and the amount of duty, excise duty and taxes payable, and may –

- (i) disallow or allow it in whole or in part; and
- (ii) where appropriate, amend the classification or origin of the goods and the amount of duty, excise duty and taxes payable to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (3), give notice of the determination to the importer or exporter.

(3B) Where the importer or exporter is aggrieved by a determination under subsection (3A)(a), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(g) in section 21 –

- (i) in subsection (4), by deleting the words “12 per cent per annum or such other rate as may be prescribed” and replacing them by the words “one per cent per month or part of the month”;
- (ii) in subsection (8), by deleting the words “treble the value of the goods” and replacing them by the words “3 times the amount of duty, excise duty and taxes underpaid on the goods”;

(h) in section 22, by repealing subsection (3);

(i) in section 23 –

- (i) in subsection (4), by inserting, after the word “shall”, the words “, within 28 days of the date of receipt of the claim,”;
- (ii) by repealing subsection (5) and replacing it by the following subsection –

(5) (a) Where the importer is dissatisfied with a decision of the Director-General under subsection (4), the importer may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where an importer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the importer.

(iii) by adding the following new subsections –

(6) (a) The objection directorate shall consider an objection under subsection (5) and review the decision, and may –

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

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (5), give notice of the determination to the importer.

(7) Where an importer is aggrieved by a determination under subsection (6), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(8) Where as a result of the determination of an objection under subsection (6), the importer is entitled to a refund, the Director-General shall, subject to subsection (7), refund the amount of duty or excise duty at the time the notice of determination is given under subsection (6)(b).

(j) in section 24 –

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

Erroneous refund or reduction

- (ii) in subsection (1), by deleting the words “, remission” and the words “, remitted”, wherever they appear;
- (iii) in subsection (2), by deleting the figure “21” and replacing it by the figure “28”;

(iv) by adding the following new subsections –

(3) Where payment of the amount is not paid within the time limit referred to in subsection (2), the unpaid amount shall carry interest at the rate of one per cent per month or part of the month up to the date of payment.

(4) (a) Where an importer is dissatisfied with a demand of the Director-General under subsection (1), the importer may, within 28 days of the date of the demand, object to the demand in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where an importer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the demand of the Director-General is incorrect, or what the demand should be, shall lie on the importer.

(5) (a) The objection directorate shall consider an objection under subsection (4) and review the demand, and may –

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

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (4), give notice of the determination to the importer and shall, at the same time, claim any duty, excise duty or taxes erroneously refunded or reduced.

(6) Where an importer is aggrieved by a determination under subsection (5), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

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

24A. Non-payment or underpayment of duty, excise duty and taxes

(1) Subject to this section and to section 15, 19, 20 or 24 of this Act, section 5 of the Customs Tariff Act or section 5, 22 or 52 of the Excise Act, where the Director-General has reason to believe that duty, excise duty or taxes has not been paid or has been underpaid, he may, by notice in writing, require the importer or the person referred to section 162(1)(b)(ii)(A), as the case may be –

- (a) to make an entry, if any, in respect of the goods being the subject matter of the non-payment or underpayment; and
- (b) to pay the amount of duty, excise duty and taxes specified in the notice, together with a penalty representing 50 per cent of the amount of duty, excise duty and taxes and interest at the rate of one per cent per month or part of the month from the date of the original validation of the bill of entry to the date of payment,

not later than 28 days of the date of the notice.

(2) The Director-General shall not issue a notice under subsection (1) where the non-payment or underpayment of duty, excise duty and taxes relates to a validated bill of entry passed before a period of 3 years.

(3) (a) Where an importer is dissatisfied with a notice under subsection (1), the importer may, within 28 days of the date of the notice, object to the notice in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where an importer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the notice of the Director-General is incorrect, or what the amount of duty, excise duty and taxes should be, shall lie on the importer.

(4) (a) The objection directorate shall consider an objection under subsection (3) and review the notice, and may –

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

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (3), give notice of the determination to the importer and shall, at the same time, claim any duty, excise duty or taxes.

(5) Where an importer is aggrieved by a determination under subsection (4), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

- (l) in section 30(3), by inserting, after the word “release”, the words “, free of duty, excise duty and taxes,”;
- (m) in section 43A(1), by inserting, after the word “keep”, the words “, at his business premises,”;
- (n) in section 49 –
 - (i) in subsection (1) –
 - (A) by deleting the words “both in electronic form and hard copy” and replacing them by the words “in electronic form”;
 - (B) by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) in the case of an aircraft, where the flight duration –
 - (i) does not exceed 4 hours, at the time the wheels of the aircraft reach its body after take-off;
 - (ii) exceeds 4 hours, not later than 4 hours before arrival.
 - (ii) in subsection (1A), by deleting the words “by the Director-General through SITA” and replacing them by the words “in electronic form by the Director-General through SITA or such other electronic system or manner as may be approved by the Director-General”;
- (o) in section 56, by inserting, after the word “Director-General”, the words “, free of charge,”;

- (p) by inserting, after section 74, the following new section –

74A. Goods in bonded warehouse when sold or transferred

Where goods in a place deemed to be a bonded warehouse under section 7(3)(bb)(i) of the Freeport Act are sold or transferred to any operator in a freeport zone, those goods shall be removed from that bonded warehouse and shall not enter into any other bonded warehouse, whether in or outside a freeport zone.

- (q) by repealing sections 75 and 103;
- (r) in sections 76(1) and 77(1)(b) and (2), by deleting the figure “24” and replacing it by the figure “30”;
- (s) in section 92(1), by deleting the words “delivered to the Director-General a bill of entry and such copies thereof as may be required” and replacing them by the words “made an electronic declaration in respect of a bill of entry”;
- (t) in section 97(4)(b), by deleting the words “3 times the value of the goods” and replacing them by the words “3 times the amount of duty, excise duty and taxes on those goods”;
- (u) in section 100(3)(b), by deleting the words “3 times the value thereof” and replacing them by the words “3 times the amount of duty, excise duty and taxes thereof”;
- (v) in section 105(1)(b) and (2)(b), by deleting the words “3 times the value of the goods” and replacing them by the words “3 times the amount of duty, excise duty and taxes underpaid on those goods”;
- (w) in section 108(b), by deleting the words “3 times the value of the goods” and replacing them by the words “3 times the amount of duty, excise duty and taxes claimed as drawback on those goods”;
- (x) in section 125, by adding the following new subsection –

(4) This section shall also apply in the case where the amount of currency or bearer negotiable instruments may involve money laundering or the financing of terrorism referred to in section 131A.

- (y) in section 127A(1)(a)(i), by inserting, after the word “invoices”, the words “, documents in respect of financial transactions”;
- (z) in section 131A –
- (i) by repealing subsection (1A) and replacing it by the following subsection –

(1A) (a) Where a person makes a declaration under subsection (1), the proper officer shall, forthwith, forward a copy of the declaration to the FIU.

(b) Where a person does not make a declaration under subsection (1) and the proper officer reasonably suspects that the amount of currency or bearer negotiable instruments in the possession of the person –

- (i) is more than the amount referred to in subsection (1);
- (ii) may involve money laundering or financing of terrorism,

he shall require the person to make a declaration to him, in such manner as may be prescribed, of the amount of the currency or bearer negotiable instruments in his possession, its origin and intended use.

- (ii) in subsection (2), by inserting, after the words “(1A)”, the words “or refuses to make a declaration when required to do so under subsection (1A)(b)”;
- (iii) by repealing subsection (3) and replacing it by the following subsection –

(3) Where –

- (a) a person refuses to make a declaration when required to do so under subsection (1A)(b); or
- (b) a proper officer has reasonable cause to believe that the declaration made by a person under subsection (1) or (1A) is false or misleading in any material particular,

the proper officer may detain and search the person in accordance with section 132.

- (iv) in subsection (6) –
 - (A) in the definition of “physical cross-border transportation”, in paragraph (a), by inserting, after the word “out-bound”, the words “or in transit”;
 - (B) by inserting, in the appropriate alphabetical order, the following new definitions –
 - “financing of terrorism” has the meaning assigned to it in section 4 of the Convention for the Suppression of the Financing of Terrorism Act;
 - “money laundering” means money laundering referred to in section 3 of the Financial Intelligence and Anti-Money Laundering Act;
 - “person” includes any person in transit in Mauritius;

- (za) in section 135(4)(a), by deleting the word “duty-paid value of the goods” and replacing them by the words “duty, excise duty and taxes underpaid on the goods”;
- (zb) in section 137(1) –
 - (i) by deleting the word “or” at the end of paragraph (d);
 - (ii) by inserting, after paragraph (d), the following new paragraph –
 - (da) money laundering or financing of terrorism pursuant to section 131A(4); or
- (zc) in section 156(2)(a)(ii), by deleting the words “3 times the value of the goods” and replacing them by the words “3 times the amount of duty, excise duty and taxes on those goods”;
- (zd) in section 160(1)(b), by deleting the words “3 times the value of the goods” and replacing them by the words “3 times the amount of duty, excise duty and taxes underpaid on those goods”;
- (ze) in section 162, by repealing subsection (1) and replacing it by the following subsection –
 - (1) (a) The Director-General may, with the consent of the Director of Public Prosecutions, compound any offence which is committed by any person against the customs laws and is prescribed as a compoundable offence, where the person agrees in writing to pay such compounding amount as may be prescribed, not exceeding the maximum pecuniary penalty imposable under such customs laws for such offence.
 - (b) Where the Director of Public Prosecutions refuses to compound a compoundable offence or a person does not agree to compound a compoundable offence, the Director-General may –
 - (i) with the consent of the Director of Public Prosecutions, proceed in accordance with section 24A; or
 - (ii) refer the case to the Police for legal proceedings.
- (zf) in the Third Schedule, in the heading, by deleting the words “**IMPORTS FOR HOME CONSUMPTION**” and replacing them by the words “**ENTRY OF ANY GOODS**”.

6. Customs Tariff Act amended

The Customs Tariff Act is amended –

- (a) in section 4 –
 - (i) by inserting, after the words “The Minister may”, the words “, by regulations.”;

- (ii) in paragraph (f), by deleting the words “, or remit the whole of the duties on that specified quantity of the goods”;
- (b) in section 5 –
- (i) by repealing subsections (1), (2) and (2A) and replacing them by the following subsections –
 - (1) This section shall apply where any goods, on which the whole or part of –
 - (a) the duty under Part II or Part IIA of the First Schedule has been exempted;
 - (b) the excise duty under Part IA of the First Schedule to the Excise Act has been exempted; or
 - (c) the taxes under the Ninth Schedule to the Value Added Tax Act or under any other enactment have been exempted,

and before the expiry of 3 years, in the case where the exemption is once every 3 years, or in any other case, before the expiry of 4 years from the date of the exemption –

- (i) the goods are sold or transferred;
- (ii) the goods are put to any use or applied to any object, other than that in respect of which the exemption was granted; or
- (iii) there has been a breach of any of the conditions attached to the exemption.

(2) The importer of the goods or any person who intends to sell, transfer, use or apply the goods, other than in respect of which the exemption was granted, or any person who may acquire or come into possession of the goods as a result of the sale or transfer, use or application, shall forthwith notify the Director-General of the fact, with such particulars as the Director-General may require, and, subject to subsection (3), pay the duty, excise duty and taxes in accordance with subsection (2A).

(2A) (a) Where any goods are sold or transferred before the expiry of the 3-year period or 4-year period referred to in subsection (1) without breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption, the duty, excise duty and taxes shall be computed proportionately by reference to any time remaining due out of the 3-year period or 4-year period, as the case may be.

(b) Subject to paragraph (a), where any goods to which subsection (1) applies –

- (i) are sold or transferred and there has been a breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption; or
- (ii) put to any use or applied to any object, other than that in respect of which the exemption was granted,

the total amount of duty, excise duty and taxes which would have been payable, but for the exemption, shall become due and payable, together with a penalty representing 50 per cent of the amount due and interest at the rate of one per cent per month or part of the month on the amount due from the time the goods have been exempted to the date of payment.

(c) The Director-General shall compute the amount payable in accordance with paragraph (a) or (b) and issue, by registered post, to the person liable to pay the amount, a notice showing how the amount has been arrived at and the date by which the amount should be paid.

(d) Where a person is dissatisfied with a notice under paragraph (c), the person may, within 28 days of the date of the notice, object to the notice in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(e) Where a person makes an objection under paragraph (d), he shall specify in the form the detailed grounds of the objection.

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

(g) Any objection under this subsection shall be dealt with independently by an objection directorate set up by the Director-General for that purpose.

(h) The burden of proving that the notice of the Director-General is incorrect, or what the notice should be, shall lie on the person.

- (ii) by inserting, after subsection (2A), the following new subsection –
- (2B) (a) The objection directorate referred to in subsection (2A)(g) shall consider an objection under subsection (2A)(d) or (f) and may –
- (i) review the notice;
 - (ii) disallow or allow it in whole or in part; and
 - (iii) where appropriate, amend the notice to conform with its determination.
- (b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (2A)(d), give notice of the determination to the person and shall, at the same time, claim any duty, excise duty or taxes, penalty and interest which would have been payable.
- (c) Where the person is aggrieved by a determination under paragraph (b), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.
- (d) Where, in the notice of determination under paragraph (b), the amount of duty, excise duty or taxes, penalty and interest is claimed in that notice, such amount shall, notwithstanding paragraph (c), be paid by the person not later than 28 days of the date of the notice.
- (iii) in subsection (3A), by deleting the words “or remission” wherever they appear;
- (iv) by inserting, after subsection (3A), the following new subsection –
- (3B) (a) Where duty, excise duty or taxes on any goods have been exempted and there has been a breach of any of the conditions attached to the exemption and the amount of excise duty and taxes, penalty and interest has remained unpaid, the Director-General shall have the power to detain the goods.
- (b) Where goods are detained pursuant to paragraph (a), the Director-General shall –
- (i) release the goods on payment of the amount remaining unpaid referred to in paragraph (a), if payment is effected within a month of the date of the detention; or
 - (ii) seize the goods if payment is not affected within the time limit referred to in subparagraph (i).

- (v) in subsection (4), by deleting the words “the value of the goods” and replacing them by the words “the duty, excise duty and taxes underpaid on the goods”;
- (c) in section 11(2)(b), by deleting the word “remission” and replacing it by the word “exemption”.

7. Environment Protection Act amended

The Environment Protection Act is amended, in section 69A(3), by inserting, after the words “2012,”, the words “or the period 1 January 2013 to 31 December 2014,”.

8. Excise Act amended

The Excise Act is amended –

- (a) in section 2 –
 - (i) by deleting the definition of “CO₂ emission” or “CO₂ gramme per kilometre” and replacing it by the following definition –

“CO₂ emission” or “CO₂ gramme per kilometre” means the average of the combined measurement of CO₂ emission computed in conformity with –

 - (a) Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE); or
 - (b) in the case of a motor car to which paragraph (a) does not apply, such other international measurement standard as may be prescribed;
 - (ii) by deleting the definition of “liqueur” and replacing it by the following definition –

“liqueur” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine, and shall be labeled as such;
 - (iii) by inserting, in the appropriate alphabetical order, the following new definitions –

“objection directorate” means a directorate set up by the Director-General within the Authority for the purposes of dealing with objections made under sections 5, 22 and 52;

“soft drink” has the same meaning as in the Food Regulations 1999;

“standard” has the same meaning as in the Mauritius Standards Bureau Act;

“sugar” includes sucrose, lactose, maltose, fructose and glucose;

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

3E. Levy on energy consumption

A levy shall be chargeable on the electrical appliances specified in Part IV of the First Schedule when removed for home consumption.

- (c) by repealing section 5 and replacing it by the following section –

5. Payment under protest

(1) (a) Any person dissatisfied with a decision of the Director-General as to the amount of excise duty payable on any excisable goods or the amount of MID levy under section 3A may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where a person makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the person.

(2) Notwithstanding an objection under subsection (1), the person shall pay to the Director-General the amount claimed as excise duty and MID levy, pending the determination under subsection (3)(b).

(3) (a) The objection directorate shall consider an objection under subsection (1) and review the decision, and may –

(i) disallow or allow it in whole or in part; and

(ii) where appropriate, amend the decision to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the person.

(4) Where a person is aggrieved by a determination under subsection (3), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

- (d) in section 10(1), by inserting, after the word “Police”, the words “except in the case of an application in respect of a licence of manufacturer of carrier bags or manufacturer of soft drinks”;
- (e) by repealing section 14;
- (f) in section 22 –
 - (i) by repealing subsection (5) and replacing it by the following subsection –

(5) (a) Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may, within 28 days of the date of the claim, object to the claim in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where a manufacturer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the claim of the Director-General is incorrect, or what the claim should be, shall lie on the manufacturer.

- (ii) by adding the following new subsections –

(6) (a) The objection directorate shall consider an objection under subsection (5) and review the claim, and may –

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

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the manufacturer.

(7) Where a manufacturer is aggrieved by a determination under subsection (6), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

- (g) in section 23, by repealing subsection (3) and replacing it by the following subsection –

(3) Where excise duty has not been paid on excisable goods meant for export, the Director-General shall ensure that the goods are exported in such manner as he may direct.

- (h) in section 27, by adding the following new subsection, the existing provision being numbered (1) –

(2) Sections 127A and 127B of the Customs Act shall apply to a manufacturer as they apply to an importer or exporter.

- (i) by repealing section 50 and replacing it by the following section –

50. Compounding of offences

Section 162 of the Customs Act shall apply to excise duty and MID levy.

- (j) in section 52 –

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

(5) (a) Where a claimant is dissatisfied with the decision of the Director-General under subsection (4), he may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where a claimant makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

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

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the claimant.

(ii) by adding the following new subsections –

(6) (a) The objection directorate shall consider an objection under subsection (5) and review the decision, and may –

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

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the claimant.

(7) Where a claimant is aggrieved by a determination under subsection (6), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(k) in the First Schedule –

(i) in Part I –

- (A) in paragraph (6), by inserting, after the words “Part I”, the words “or II, Column 3 of Part III or Column 6 of Part IV”;
- (B) by deleting the items and their corresponding entries specified in Part A of the Second Schedule to this Act;
- (C) by inserting, in the appropriate numerical order, the items and their corresponding entries specified –
 - (I) in Part B of the Second Schedule to this Act;
 - (II) in Part C of the Second Schedule to this Act; or
 - (III) in Part D of the Second Schedule to this Act;

(ii) in Part IA, in item 3 –

- (A) in the third column, in paragraph (9), by deleting subparagraph (b);
- (B) in the fourth column, by deleting the words “15 per cent” and replacing them by the words “15 per cent on the first 1.5 million rupees of the value of the motor vehicle or motor cycle shipped on or after 9 November 2012 and the rate specified in Part I shall apply on the difference”;

- (l) in the Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” –
 - (i) in Column 1, by adding, after the word “products”, the words “and liquor”;
 - (ii) in Column 3 –
 - (A) by deleting paragraph (2) and replacing it by the following paragraph –
 - (2) To manufacture and sell liquor.
 - (B) by adding the following new paragraph –
 - (3) To bottle and sell liquor imported or purchased in bulk.

9. Freeport Act amended

The Freeport Act is amended –

- (a) in section 2, by deleting the definition of “occasional operator”;
- (b) in section 7 –
 - (i) in subsection (3) –
 - (A) in paragraph (a) –
 - (I) by repealing subparagraph (i) and replacing it by the following subparagraph –
 - (i) authorise a third party freeport developer to provide warehousing facilities to an enterprise in its freeport zone for the storage of goods free of duty, excise duty and taxes;
 - (II) in subparagraph (iv), by deleting the words “a local” and replacing them by the word “an”;
 - (B) in paragraph (b), by deleting the words “a freeport activity” and replacing them by the words “an authorised activity”;

- (C) by inserting, after paragraph (b), the following new paragraphs –
- (ba) Where a third party freeport developer provides warehousing facilities to an enterprise pursuant to paragraph (a)(i), it shall –
- (i) before providing such facilities, ascertain that the person has all the necessary licences, permits or authorisations from the competent authorities; and
- (ii) forward a copy of the letter stating that it is providing such facilities, to the Director-General and to the Board of Investment.
- (bb) Where warehousing facilities are provided to an enterprise under paragraph (ba) –
- (i) the place where the warehousing facilities are provided shall be deemed to be a bonded warehouse; and
- (ii) the enterprise to which warehousing facilities have been provided shall comply with the requirements applicable to a bonded warehouse.
- (bc) Where goods in a place deemed to be a bonded warehouse under paragraph (bb)(i) are sold or transferred to any operator in the freeport zone, those goods shall be removed from that bonded warehouse and shall not enter into any other bonded warehouse, whether in or outside the freeport zone.
- (ii) in subsection (5)(a) –
- (A) in subparagraphs (i) and (ii), by deleting the words “value for customs purposes of the goods” and replacing them by the words “annual turnover of the goods to be”;
- (B) by inserting, after subparagraph (i), the following new subparagraph –
- (ia) in the case of an enterprise referred to in Category F of item 3 of the Second Schedule, to the percentage specified in that Schedule;

(iii) by adding the following new subsection –

(7) Subsections (4) and (5) shall not apply to a private freeport developer or a freeport operator authorised to carry out any of the freeport activities specified in Category F of item 3 of the Second Schedule.

(c) in section 8 –

(i) in subsection (1), by deleting the words “Subject to subsection (3), no” and replacing them by the word “No”;

(ii) by repealing subsection (3);

(d) in section 11 –

(i) in subsection (1) –

(A) by inserting, after the words “Board of Investment”, the words “, or an authorisation is granted under section 7(3)(a)(i) or (iv)”;

(B) by inserting, after the word “applicant”, the words “or the enterprise to which the authorisation is granted”;

(ii) by repealing subsections (2) and (3) and replacing them by the following subsections –

(2) The annual fee under subsection (1) shall be paid –

(a) at the time of issue of the freeport certificate or the grant of the authorisation under section 7(3)(a)(i), as the case may be; and

(b) in respect of every period of 12 months as from the date of issue of the freeport certificate or the grant of the authorisation under section 7(3)(a)(i), as the case may be.

(3) Where an authorisation is granted under section 7(3)(a)(iv), the fee shall be paid by the third party freeport developer in accordance with item 5 of the Third Schedule.

(e) in section 16 –

(i) in the heading, by inserting, after the word “**Goods**”, the words “**and services**”;

(ii) in subsection (1)(b), by deleting the words “or an export enterprise”;

- (iii) by inserting, after subsection (2), the following new subsection –
 - (2A) Notwithstanding subsection (2), where –
 - (a) goods and services are supplied by a registered person referred to in subsection (2) to a person for the purpose of holding exhibitions, trade fairs and other events in a freeport zone;
 - (b) services are supplied by a person for the purpose of holding exhibitions, trade fairs and other events in a freeport zone to any person; or
 - (c) an authorisation has been granted under section 7(3)(a) to a registered person referred to in subsection (2),

the goods and services shall be subject to value added tax at the rate specified in the Fourth Schedule to the Value Added Tax Act.
- (iv) in subsection (3), by deleting the words “subsection (2), the holder of a freeport certificate” and replacing them by the words “subsection (2) or (2A), the holder of a freeport certificate or other person, as the case may be,”;
- (f) in section 17 –
 - (i) by adding the following new subsection, the existing provision being numbered (1) –
 - (2) Notwithstanding subsection (1)(a), where goods are removed for display at exhibitions and are not intended for sale, the goods shall be entered free of duty, excise duty and value added tax.
 - (ii) in subsection (1) as numbered, in paragraph (a), by deleting the words “by an occasional operator for display or sale at international exhibitions and for sale at trade fairs” and replacing them by the words “by a holder of a freeport certificate for the purpose of holding exhibitions, trade fairs and other events”;
- (g) in the Second Schedule –
 - (i) in items 1 and 2, by deleting the words “organising international exhibitions and international trade fairs” and replacing them by the words “holding exhibitions, trade fairs and other events”;
 - (ii) in item 3, by adding the category specified in the Third Schedule to this Act;
 - (iii) by deleting item 4;
- (h) by repealing the Third Schedule and replacing it by the Third Schedule set out in the Fourth Schedule to this Act.

10. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

- (a) in section 2 –
 - (i) in the definition of “inspector”, by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) includes –
 - (i) any person authorised in writing by the Chief Executive under section 14(2); and
 - (ii) the Director-General or any officer under the Mauritius Revenue Authority Act, authorised in writing by the Director-General to act as inspector;
 - (ii) in the definition of “tax”, by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) includes –
 - (i) any sum due under section 60(1A); and
 - (ii) any penalty and any interest imposed under this Act; but
 - (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“FIU” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
- (b) in section 7(1), by inserting, after paragraph (m), the following new paragraph –
 - (ma) ensure that licensees comply with the relevant guidelines issued by the FIU under the Financial Intelligence and Anti-Money Laundering Act;
- (c) in section 44(5), by deleting the words “at such place as may be approved by the Board.” and replacing them by the words “ –
 - (a) where the applicant already holds a bookmaker licence under subsection (2)(b), at the place approved by the Board under that subsection; or
 - (b) where the applicant does not hold a bookmaker licence under subsection (2)(b), at such place as may be approved by the Board.

- (d) in section 60 –
- (i) in subsection (1)(d), by deleting the words “into the Consolidated Fund” and replacing them by the words “to the Director-General”;
 - (ii) by inserting, after subsection (1), the following new subsections –
 - (1A) For the purposes of subsection (1)(d), the Operator shall, not later than 7 days after the end of every quarter, submit a return in a form approved by the Director-General and at the same time pay any sum due.
 - (1B) Where the Operator fails to submit a return or pay any sum due in accordance with subsection (1A), it shall be liable to pay to the Director-General, in addition to the sum due, a penalty representing 5 per cent of the sum due and interest at the rate of one per cent per month or part of a month on the sum due and the penalty from the date the sum due is payable to the date of payment.
- (e) in section 62(d), by deleting the words “Consolidated Fund” and replacing them by the word “Director-General”;
- (f) in section 71(3)(c), by deleting the words “into the Consolidated Fund” and replacing them by the words “to the Director-General”;
- (g) in section 85, by inserting, after the words “71(3)(c)”, the words “or 85A(3)”;
- (h) in section 85A –
- (i) in subsection (3), by deleting the words “Consolidated Fund” and replacing them by the word “Director-General”;
 - (ii) by adding the following new subsection –
 - (4) Any money paid to the Director-General pursuant to subsection (3) shall, as soon as practicable, be paid into the Consolidated Fund.
- (i) by inserting, after section 94, the following new sections –

94A. Time limit to pay licence fee upon renewal

Where an application for the renewal of a licence under section 94 is made, any licence fee specified in the Third Schedule shall be paid before the expiry of the period of the licence specified in that Schedule.

94B. Penalty for failure to pay licence fee within time limit

(1) Where a person fails to pay the licence fee specified in the Third Schedule within the time limit referred to in section 94A, he shall be liable to pay, in addition to the licence fee payable, a penalty of 50 per cent of the amount of the licence fee payable, provided that payment is effected not later than 15 days after the expiry of the licence.

(2) Where the licence fee and the penalty referred to in subsection (1) are not paid within the time limit referred to in that subsection, the person shall cease to carry on business upon expiry of his current licence and shall comply with the requirements of this Act relating to a person who has ceased to carry on business.

- (j) by inserting, after section 97, the following new section –

97A. Obligation to comply with guidelines issued by FIU

Every licensee shall comply with the relevant guidelines issued by the FIU under the Financial Intelligence and Anti-Money Laundering Act.

- (k) in section 99(1), by inserting, after paragraph (k), the following new paragraph –

(ka) the licensee fails to comply with the relevant guidelines issued by the FIU under the Financial Intelligence and Anti-Money Laundering Act;

- (l) in section 109 –

(i) in subsection (1), by deleting the words “Authority shall set up and maintain” and replacing them by the words “Director-General shall cause to be set up”;

(ii) in subsection (2)(a), by deleting the word “Authority” and replacing it by the word “Director-General”;

(iii) in subsection (3) –

(A) in paragraph (a), by deleting the words “Authority” and “Board” and replacing them by the word “Director-General”;

(B) in paragraphs (b) and (c), by deleting the word “Board” and replacing it by the word “Director-General”;

(iv) in subsection (4), by deleting the word “Director-General” and replacing it by the word “Authority”;

- (m) in section 115, by repealing subsection (2) and replacing it by the following subsection –

(2) Every return under –

(a) subsection (1) together with any payment of the duty and tax; and

(b) section 60(1A) together with any sum due,

shall be made electronically as from a date determined by the Director-General.

- (n) in section 116 –
 - (i) by inserting, after the words “under section”, the words “60(1A) or”;
 - (ii) by deleting the words “and tax” and replacing them by the words “, tax or sum due”;
- (o) in section 117 –
 - (i) by deleting the words “and tax” wherever they appear and replacing them by the words “, tax or sum”;
 - (ii) by inserting, after the words “pursuant to section”, the words “60(1A) or”;
- (p) in section 119 –
 - (i) by repealing subsection (1) and replacing it by the following subsection –
 - (1) Where the Director-General has reason to believe that –
 - (a) a licensee has not paid any sum due under section 60(1A) or any duty or tax under sections 114 and 115 by reason of –
 - (i) his failure or delay to submit a return;
 - (ii) the incorrectness or inadequacy of his return;
 - (iii) his failure to keep proper books, records, accounts or documents;
 - (iv) the incorrectness or inadequacy of books, records, accounts or documents; or
 - (v) any other cause; or
 - (b) a person, other than a licensee, is engaged in any activity in respect of gambling,

he may, on the basis of such information as is available to him, make an assessment of the sum due, or the duty and tax due, and payable by the licensee or person and give to the licensee or person, as the case may be, written notice of the assessment.

 - (ii) in subsection (2), by inserting, after the word “pay”, the words “the sum due or”;
 - (iii) in subsection (3), by inserting, after the word “pay”, the words “the sum due or”;

- (iv) in subsection (4)(a), by inserting, after the word “section”, the words “60(1A) or”;
- (q) in section 120, by adding the following new subsection –
 - (3) This section shall, subject to section 60(1B), not apply to an assessment of any sum due under section 60(1A).
- (r) in section 122, by repealing subsection (7) and replacing it by the following subsection –
 - (7) Any objection under section 121 shall be dealt with independently by an objection directorate set up by the Director-General.
- (s) in section 125, by adding the following new subsection –
 - (3) This section shall, subject to section 60(1B), not apply to an assessment of any sum due under section 60(1A).
- (t) in section 149(1)(a), by inserting, after the word “may”, the words “, with the consent of the Director of Public Prosecutions,”;
- (u) in section 165 –
 - (i) in subsection (13), by deleting the words “31 December 2011”, “30 September 2012” and “30 June 2012” and replacing them by the words “31 December 2012”, “30 November 2013” and “30 September 2013”, respectively;
 - (ii) in subsection (15)(a), by deleting the words “30 June 2012” and replacing them by the words “30 September 2013”;
- (v) in the Fourth Schedule, by deleting the figure “800,000” wherever it appears and replacing it by the figure “1,200,000”;
- (w) in the Fifth Schedule, in Part D, in items 2 and 3, in the fourth column, by deleting the entry and replacing it by the following entry –

Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted.

11. Immigration Act amended

The Immigration Act is amended –

- (a) in section 2, by deleting the definition of “dependent child” and replacing it by the following definition –

“dependent child”, in relation to a person, means the child, stepchild or lawfully adopted child of that person, who is under the age of 24;

- (b) in section 5A –
 - (i) in subsection (1) –
 - (A) by inserting, after paragraph (a), the following new paragraph –
 - (aa) he invests at least 500,000 US dollars, or its equivalent in any other hard convertible foreign currency, in an activity specified in Part IV of the Schedule to the Investment Promotion Act;
 - (B) in paragraph (b), by inserting, after the words “paragraph (a)”, the words “or (aa)”;
 - (C) by repealing paragraph (c) and replacing it by the following paragraph –
 - (c) he is a dependent child of a person to whom paragraph (a), (aa) or (b) applies;
 - (D) in paragraph (e), by inserting, after the words “paragraph (a)”, the words “or (aa)”;
 - (ii) in subsection (5), by adding the following new paragraph, the existing provision being lettered (a) –
 - (b) A non-citizen referred to in subsection (1)(aa) may, on investing the amount referred to in that subsection and on application made under this section, be granted the status of permanent resident.
- (c) in section 9A(1), by inserting, after the words “a professional”, the words “, registered with the Board of Investment,”.

12. Income Tax Act amended

The Income Tax Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
 - “*société commerciale*” means a *société commerciale* within the meaning of article 18 of the Code de Commerce;
 - “superannuation fund” –
 - (a) means a fund or scheme which is set up for the benefit of the employees of an employer and is licensed or authorised under the Private Pension Schemes Act 2012; and
 - (b) includes such other fund or scheme as may be prescribed;

- (b) in Part III, by inserting, after section 27A, the following new Sub-part –

Sub-Part E – Relief for Medical or Health Insurance Premium

27B. Relief for Medical or Health Insurance Premium

(1) Subject to this section, every person shall, in an income year, be entitled to deduct from his net income the actual amount of premium paid in that income year in respect of a medical or health insurance policy, contracted for himself and his dependent in respect of whom he has claimed a deduction under section 27.

(2) The relief under subsection (1) shall not exceed the amount specified in Column 2 in Part II of the Third Schedule corresponding to the category specified in Column 1 of that Schedule.

(3) No relief under subsection (1) shall be allowed where –

- (a) the premium has been paid by the employer of the person; or
- (b) the premium is paid under a combined medical and life assurance scheme.

- (c) in section 44A(2) –

- (i) by deleting the word “or” at the end of paragraph (a);
- (ii) by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” –
 - (c) to a manufacturing company or a company operating a hotel in respect of income derived for the period 1 January 2013 to 31 December 2014.

- (d) in section 49, by repealing subsection (4) and replacing it by the following subsection –

(4) In this section –

“freeport operator” has the same meaning as in the Freeport Act.

- (e) in section 50B(4)(a), by deleting the figure “2” and replacing it by the figure “4”;

- (f) in section 50H(2), by repealing paragraph (b) and replacing it by the following paragraph –

- (b) (i) 1 January 2013, 3.4 per cent on book profit and 1.0 per cent on operating income;
- (ii) 1 January 2014, 3.4 per cent on book profit and 1.0 per cent on operating income;

- (iii) 1 January 2015 and in respect of every subsequent year of assessment, 1.7 per cent on book profit and 0.50 per cent on operating income.
- (g) in section 50J(2), by deleting the words “1 January 2012 and 1 January 2013” and replacing them by the words “1 January 2012, 1 January 2013 and 1 January 2014”;
- (h) in section 50L, by adding the following new subsections –
 - (5) Notwithstanding subsection (4), where, in respect of a year, the amount paid out of the CSR Fund is less than the amount provided for under subsection (1), the difference, to the extent of an amount not exceeding 20 per cent of the amount provided for under that subsection, may, subject to the approval of the committee referred to in subsection (2), be allowed to be carried forward to the following year to form part of the CSR Fund for that following year.
 - (6) Where, in respect of a year, the amount paid out of the CSR Fund under subsection (1) exceeds the sum of the amount provided for under that Fund, the excess amount, to the extent of an amount not exceeding 20 per cent of the amount provided for under that subsection, may be allowed to be carried forward and offset in equal instalments against any amount to be remitted under subsection (4) in respect of the 5 succeeding years.
 - (7) The carry forward of any excess referred to in subsection (6) shall not apply to any excess arising in respect of more than 2 consecutive years.
 - (8) For the purposes of subsection (5), the amount provided under the CSR Fund in respect of a year shall include any amount brought forward to that year under that subsection to form part of the Fund for that year.
- (i) in section 73(3), by adding the words “, and paid such service fee as may be prescribed”;
- (j) in section 73A, by inserting, after the word “Licence”, the words “or a special purpose fund established”;
- (k) in section 106(2)(a), by deleting the figure “2” and replacing it by the figure “4”;
- (l) in section 111B –
 - (i) in paragraph (b), by deleting the words “companies and *sociétés*, other than corporations” and replacing them by the words “any person, other than an individual or a corporation”;
 - (ii) in paragraph (f)(iii), by inserting, after the words “contract,”, the words “other than telephone, insurance, postal, air travel and hotel services,”;

- (m) in section 111C, by inserting, after subsection (1), the following new subsection –

(1A) No income tax shall be deducted under this Sub-Part, where the amount of tax to be deducted is less than 500 rupees.

- (n) in section 111K(1), by repealing paragraph (b) and replacing it by the following paragraph –

(b) submit to the Director-General, in respect of the preceding income year –

- (i) a statement giving the particulars of the payee, the amount or sum made available and income tax deducted therefrom;
- (ii) where no income tax has been deducted by virtue of section 111C(1A), a statement giving the particulars of the payee and the amount or sum made available.

- (o) in section 112 –

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

(1) Subject to this Act, every person who, in an income year –

(a) derives –

- (i) total net income of an amount exceeding the Category A Income Exemption Threshold specified in the Third Schedule;
- (ii) gross income derived from any business, exceeding 2 million rupees;
- (iii) emoluments in respect of which tax has been withheld under section 93;
- (iv) income which has been subject to tax deduction at source under section 111C;

(b) acquires –

- (i) an immovable property, the cost of which, including the cost of construction of any building or structure thereon, exceeds 5 million rupees;

- (ii) a motor vehicle, the cost of which exceeds 2 million rupees or in respect of which he paid registration duty of 75,000 rupees or more under the Registration Duty Act;
- (iii) a pleasure craft as defined in the Tourism Authority Act, the cost of which, including the cost of its engine, exceeds one million rupees;
- (c) pays the required contribution declared under section 17C of the National Pensions Act to the Director-General; or
- (d) has a chargeable income,

shall, in respect of that income year, submit to the Director-General, not later than 31 March following that income year, a return in such form and manner as may be determined by the Director-General, specifying –

- (i) the income exemption threshold to which the person is entitled under section 27;
- (ii) the interest relief allowable under section 27A; and
- (iii) such other particulars as may be required in the form of the return and, at the same time, pay any tax payable in accordance with the return.

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

(1A) (a) Where, in an income year, a person is required to submit a return under subsection (1), he shall continue to submit a return in respect of every succeeding year, unless otherwise authorised, in writing, by the Director-General.

(b) Where, in an income year, a person is required to submit a return under paragraph (a) and is not likely, in the future, to have a chargeable income, he may apply to the Director-General to waive his obligation to submit a return under this subsection.

(c) The Director-General may, on application made by a person under paragraph (b), cancel the obligation of the person to submit a return under paragraph (a), on such conditions as the Director-General may determine.

- (p) in section 119, by repealing subsection (2) and replacing it by the following subsection –

(2) Notwithstanding section 47, every *société commerciale* or any other resident *société* deriving income falling under section 10 shall submit to the Director-General, not later than 31 March following an income year, a return in such manner and in such form as may be approved by the Director-General, specifying –

- (a) all income derived by it during the preceding income year; and
- (b) such other particulars as may be required by the Director-General.

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

119A. Statement by *société* to associate and Director-General

(1) Every *société* required to submit a return under section 119(2) shall, not later than 15 February in every year –

- (a) give to each associate a statement showing the share of income accruing to him, in respect of the preceding income year; and
- (b) at the same time, submit to the Director-General, in electronic form, a statement giving, in respect of the preceding income year, the particulars of the share of income accruing to each associate.

(2) The statements under subsection (1) shall contain such other particulars as may be required, and shall be made in such form and manner as may be approved, by the Director-General.

(3) The manager of every *société* required to submit a return under section 119 shall make the necessary arrangements to obtain from the Director-General the Tax Account Number (TAN) of every associate of the *société* and insert it in the statements required to be submitted under subsection (1).

(4) Where, in an income year, a *société* is required to submit a return under subsection (1), it shall continue to submit a return under that section unless otherwise authorised, in writing, by the Director-General.

- (r) in sections 122(1), 122D(1) and 132(1), by inserting, after the figure “129”, the words “, 129A”;
- (s) in section 130(1), by inserting, after the figure “129”, the words “or 129A”;
- (t) in sections 131A(5) and 131C(2), by deleting the word “unit” and replacing it by the word “directorate”;

(u) in section 149(1)(a), by inserting, after the word “may”, the words “, with the consent of the Director of Public Prosecutions,”;

(v) in section 161A –

(i) by inserting, after subsection (14), the following new subsection –

(14A) Notwithstanding section 24 and regulation 7 and the Second Schedule to the Income Tax Regulations 1996, accelerated annual allowance shall be granted in respect of capital expenditure incurred during income years 2013 and 2014 as follows –

Capital expenditure incurred on	Rate of annual allowance – Percentage of	
	Base value	Cost
Industrial premises dedicated to manufacturing	30	-
Plant or machinery costing 50,000 rupees or less	-	100
Electronic and high-precision machinery (including computer hardware and software)	-	50
Plant and machinery (excluding passenger car) by a manufacturing company	-	50
Green technology equipment	-	50
Scientific research	-	50
Landscaping and other earth works for embellishment purposes	-	50
Renovation works undertaken by hotels, restaurants and retail outlets	-	33

(ii) in subsection (15) –

(A) by deleting the words “subsection (14)(h)” and replacing them by the words “subsections (14)(h) and (14A)”;

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

“green technology equipment expenditure” means any capital expenditure, excluding capital expenditure on passenger car, incurred on –

(a) renewable energy;

(b) energy-efficient equipment or noise control device;

- (c) water-efficient plant and machinery and rainwater harvesting equipment and system;
 - (d) pollution control equipment or device, including wastewater recycling equipment;
 - (e) effective chemical hazard control device;
 - (f) desalination plant;
 - (g) composting equipment; or
 - (h) equipment for shredding, sorting and compacting plastic and paper for recycling.
- (iii) in subsection (21) –
- (A) in paragraph (a), by deleting the words “31 December 2011”, “30 September 2012” and “30 June 2012” and replacing them by the words “31 December 2012”, “30 November 2013” and “30 September 2013”, respectively;
 - (B) by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) In paragraph (a) –
 - “tax arrears” –
 - (a) means tax and penalty due and payable under an assessment issued or a return submitted on or before 30 June 2006; but
 - (b) does not include tax due under an assessment which is pending before the Assessment Review Committee, Supreme Court or Judicial Committee of the Privy Council.
- (iv) by repealing subsection (22) and replacing it by the following subsection –
- (22) (a) Notwithstanding subsection (21), where tax is due as at 31 December 2012 under an assessment issued or a return submitted on or before 01 July 1996, the Director-General may refer the case, whether or not the person has made an application, to the Panel set up under paragraph (b).
 - (b) The Director-General shall set up a Panel consisting of at least 3 officers, to review and revise the tax, penalties and interest outstanding as at 31 December 2012, in such manner as the Panel may deem appropriate, having regard to the person’s financial position or personal circumstance.

(c) The Panel may require the person to appear before it, and provide such information as may be required.

(d) The Director-General may, pursuant to paragraph (b), enter into an agreement with the person for settlement of the debt.

(v) by repealing subsections (39) to (42) and replacing them by the following subsections –

(39) (a) Where, on or before 30 September 2013, a person makes a voluntary disclosure of his undeclared income in respect of any year of assessment preceding the year of assessment ending on 31 December 2013, 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 that may have become due in accordance with this Act.

(b) The tax liability in respect of any undeclared income disclosed under paragraph (a) shall be computed, but for the tax rate, in accordance with the provisions of this Act in force in respect of the year for which the income is declared.

(40) Where a person who has been assessed to tax in respect of a year of assessment –

(a) has objected to the assessment under section 131A;

(b) has lodged a representation 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, representation or appeal is pending as at 30 September 2012, he may apply to the Director-General for the income assessed to be considered as a voluntary disclosure of his undeclared income under subsection (39).

(41) Where a person who has made an application under subsection (40) withdraws his objection, representation or appeal, as the case may be, his tax liability in respect of the income assessed shall be re-computed without any penalty and interest that may have become due and after taking into account any agreement reached between the taxpayer and the Director-General on any item under dispute.

(42) (a) Where the tax under subsection (39) or (41), as the case may be, is not paid in full on or before 30 September 2013, any unpaid tax shall carry interest at the rate of one per cent per month.

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

(c) Failure to comply with any condition under this subsection shall entail the withdrawal of any benefits under this section to the taxpayer.

(vi) in subsection (46), by repealing paragraph (d) and replacing it by the following paragraph –

(d) the sale value of a residential unit shall, where the registration is made –

(i) from 1 January 2012 to 31 December 2012, not exceed 2.5 million rupees; or

(ii) from 1 January 2013 to 31 December 2015, not exceed 4 million rupees;

(w) in the Second Schedule –

(i) in Part I –

(A) by deleting item 14 and replacing it by the following item –

14. The Mauritius Cane Industry Authority.

(B) by deleting item 16 and replacing it by the following item –

16. A special purpose fund established under the Financial Services Act.

(C) by deleting item 17;

(ii) in Part II –

(A) in Sub-Part A, in item 6 –

(I) by deleting the word “and” at the end of paragraph (c);

(II) by inserting, after paragraph (d), the following new paragraph, the comma at the end of paragraph (d) being deleted and replaced by the words “; and” –

(e) as compensation negotiated under section 42 of the Employment Rights Act, limited to the amount of severance allowance referred to in section 46(5)(i) and (ii) of that Act,

- (B) in Sub-Part B, in item 3, in paragraph (d), by inserting, after the words “Government Securities”, the words “, debentures quoted on the stock exchange”;
 - (C) in Sub-Part C, in item 6, by inserting, after the word “Licence”, the words “or a special purpose fund established”;
- (x) in the Third Schedule –
- (i) by deleting the heading “**INCOME EXEMPTION THRESHOLD**” and replacing them by the words “**PART I - INCOME EXEMPTION THRESHOLD**”;
 - (ii) by deleting paragraphs (v) and (vi) and replacing them by the following paragraphs –
 - (v) Category E refers to –
 - (A) a retired person who, in an income year, has no dependent and has gross income, other than specified income; or
 - (B) a disabled person who, in an income year, has no dependent;
 - (vi) Category F refers to –
 - (A) a retired person who, in an income year, has one dependent and has gross income, other than specified income; or
 - (B) a disabled person who, in an income year, has one dependent;
 - (iii) by adding the new Part II set out in the Fifth Schedule to this Act;
- (y) in the Fifth Schedule –
- (i) by deleting the words “Dentist” and “Doctor”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new words –

Medical service provider
- (z) by repealing the Sixth Schedule and replacing it by the Sixth Schedule set out in the Sixth Schedule to this Act.

13. Investment Promotion Act amended

The Investment Promotion Act is amended –

- (a) in section 2, by deleting the definition of “qualifying activity” and replacing it by the following definition –

“qualifying activity” –

- (a) means any activity regulated by the enactments specified in Part II of the Schedule; and

- (b) includes any activity specified in Part IV of the Schedule;

- (b) in section 12 –

- (i) in subsection (3), by deleting the words “or section 13”;

- (ii) by adding the following new subsection –

(4) Every holder of a registration certificate issued under subsection (3) shall, at all times, satisfy the appropriate criteria specified in Part I or III of the Schedule or the requirement of section 5A(5AA) of the Immigration Act.

- (c) by inserting, after section 12, the following new section –

12A. Monitoring compliance

(1) The Ministry shall, together with the Authority and the Board of Investment, monitor compliance for the purposes of section 12(4) of this Act and section 5A(5AA) of the Immigration Act.

(2) The Board shall, pursuant to subsection (1), act, where applicable, in accordance with section 15.

- (3) In this section –

“Authority” has the same meaning as in the Mauritius Revenue Authority Act.

- (d) in the Schedule –

- (i) in Part I –

- (A) by inserting, after item 1, the following new item and its corresponding entry –

1A. Investor who is an individual	Initial investment exceeding USD 100,000 or its equivalent in freely convertible foreign currency
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(B) in item 3, by deleting paragraph (b) and its corresponding entry and replacing it by the following paragraph and its corresponding entry –

- | | |
|----------------------|---|
| (b) any other sector | (i) Monthly salary exceeding USD 3,000 or its equivalent in any other hard convertible foreign currency; or |
| | (ii) Monthly salary exceeding 45,000 rupees |

(ii) by adding the new Part IV set out in the Seventh Schedule to this Act.

14. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

(a) in section 2 –

(i) in the definition of “deed of transfer” –

(A) by deleting the following words –

“deed of transfer” means a deed witnessing the transfer of property for consideration or by way of donation, and includes –” and replacing them by the following words –

“deed of transfer” –

(a) means –

- (i) an authentic deed (*acte authentique*) witnessing the transfer of immovable property with or without consideration or by way of donation;
- (ii) a deed witnessing the transfer of shares in a company or issue of shares by a company or the transfer of *part sociale* in a *société* which gives right of ownership, occupation or usage of an immovable property; or
- (iii) a deed witnessing the transfer of property, other than immovable property, with or without consideration;

(B) by relettering paragraphs (a) to (l) as paragraphs (b) to (m), respectively and by inserting, at the beginning of paragraphs (b) to (m), as relettered, the word “includes”;

- (C) by repealing subparagraph (iii) and replacing it by the following subparagraph –
- (iii) “transfer of shares” includes any transfer of shares in a company or any issue of new shares or conversion of debentures into shares by a company to any person which results in a change of control of that company;
- (ii) in the definition of “property”, in paragraph (b), by adding the following new subparagraph –
- (vii) any transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives right of ownership, occupation or usage of an immovable property or any part thereof;
- (iii) in the definition of “transferor”, by adding the following new paragraph –
- (j) in the case of a transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives right of ownership, occupation or usage of an immovable property or any part thereof, the company or *société*, as the case may be;
- (iv) by inserting, in the appropriate alphabetical order, the following new definitions –
- “company” –
- (a) means a company incorporated, or a foreign company registered, under the Companies Act; and
- (b) includes any successive company or *société* or successive *société*;
- “*société*” –
- (a) means a *société commerciale* or *société civile* which is required to be *immatriculée* with the Registrar of Companies under article 1841 of the Code Civil Mauricien; and
- (b) includes any successive *société* or company or successive company;

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

PART IA – AUTHENTIC DEED

2A. Deed in respect of immovable property

- (1) Where –

- (a) a deed, other than a judgment of a Court; or
- (b) a deed of transfer or document,

witnesses a transfer of immovable property, such deed, deed of transfer or document shall be drawn up by an authentic deed (*acte authentique*).

(2) Where the consideration for which a share is issued takes the form of real property under section 56(2) of the Companies Act, the deed witnessing such transfer shall be in the form of an authentic deed (*acte authentique*).

- (c) in section 4(1), by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

- (i) in the case where there is a transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives right of ownership, occupation or usage in an immovable property or any part thereof, the value of the immovable property or any part thereof.

- (d) in section 26A –

- (i) in subsection (1), by inserting, after paragraph (d), the following new paragraph, the comma at the end of subparagraph (ii) being deleted and replaced by a semicolon –

- (e) shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives right of ownership, occupation or usage of an immovable property or any part thereof,

- (ii) in subsection (1A)(a), by repealing paragraph (a) and replacing it by the following paragraph –

- (a) In subsection (1)(d) –

“transfer”, in relation to shares in a company, includes any issue of new shares to any person or conversion of debentures into shares by a company which results in a change of control of that company.

- (e) in section 28(1)(b), by adding the following new subparagraph, the full stop at the end of subparagraph (vii) being deleted and replaced by a semicolon –
- (viii) the immovable property or any part thereof to which a person has right of ownership, occupation or usage pursuant to a transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société*.
- (f) in the Second Schedule, by adding the following new Part –

PART C – Transfer or issue of shares or transfer of *part sociale*

Rate

Where –	
(a) the issue of shares by a company or transfer of <i>part sociale</i> in a <i>société</i> which gives right of ownership, occupation or usage in an immovable property or any part thereof is made –	
(i) after a period not exceeding 5 years from the date of acquisition of that property by the company;	10 per cent
(ii) after a period exceeding 5 years from the date of acquisition of that property by the company.	5 per cent
(b) the transfer of shares in a company or transfer of <i>part sociale</i> in a <i>société</i> which gives right of ownership, occupation or usage in an immovable property or any part thereof is made –	
(i) after a period not exceeding 5 years from the date of acquisition of the right of ownership, occupation or usage in that immovable property;	10 per cent
(ii) after a period exceeding 5 years from the date of acquisition of the right of ownership, occupation or usage in that immovable property;	5 per cent

- (g) in the Eighth Schedule –
- (i) by inserting, after paragraph (c), the following new paragraph –
- (ca) where the consideration for which a share is issued takes the form of real property under section 56(2) of the Companies Act, provided that the consideration is equivalent to at least the value of the real property; Part II, Part III and Part VIA
- (ii) in paragraph (g), in the second column, by inserting, after the words “Part II”, the words “, Part III”.

15. Local Government Act 2011 amended

The Local Government Act 2011 is amended –

- (a) in section 81, by inserting, after subsection (3), the following new subsections –

(3A) (a) Any person who had retired from a local authority as at 31 December 2012 shall continue to be paid his pension benefits by the local authority where he was employed immediately before his retirement.

(b) The pension benefits referred to in paragraph (a) shall be paid out of the General Fund of the local authority where the person was employed.

(3B) Where an officer was appointed in a local authority before 1 July 2008 and is still an employee as at 31 December 2012, the local authority shall transfer to the Company the fund, in respect of its liability for the past service of the officer before 1 July 2008, for payment of the appropriate pension.

- (b) by inserting, after section 105, the following new Sub-Part –

Sub-Part CA – General rate under section 95(6)

105A. Levy of general rate by Municipal City Council or Municipal Town Council

(1) Subject to subsection (4), where the owner of any immovable property situate in a rating area of a Municipal City Council or Municipal Town Council has not received a claim for payment of general rate in respect of the financial year 2013, the owner shall, not later than 31 March 2013, make a written declaration in a form approved by the Municipal City Council or Municipal Town Council, as the case may be, and at the same time pay the amount of general rate calculated in accordance with the formula referred to in subsection (2) –

- (a) in one instalment, not later than 31 March 2013;

- (b) in 2 equal instalments, the first one on or before 31 March 2013 and the second one on or before 30 September 2013; or
 - (c) without any surcharge, by bank standing order, in not more than 12 consecutive equal instalments during the year 2013.
- (2) The formula shall be –
- $$x = a \times b \times c$$
- where –
- x is the amount of general rate payable;
 - a is the floor area in square metres of the immovable property with a building thereon, or is the area of the land in square metres where there is no building thereon;
 - b is the multiplication factor in rupees as specified in the form of declaration; and
 - c is the percentage at which the general rate is charged as specified in the form of declaration.

(3) The multiplication factor referred to in subsection (2) shall be determined by the Chief Government Valuer not later than 31 January 2013, taking into account, in respect of the immovable property, its location and whether it is residential, commercial, industrial or bare land.

(4) This Sub-Part shall apply to every financial year subsequent to 2013, until such time as the Municipal City Council or Municipal Town Council so determines and section 97(1) and (2) shall apply to the general rate in respect of every such financial year as they would apply to local rate.

(5) Where the owner of an immovable property fails to make a declaration and pay the general rate in accordance with subsection (1), section 99 shall apply to the general rate as it would apply to local rate.

(6) For the purposes of this section, an immovable property with a building thereon shall be deemed to be occupied on the date when it is serviced with electricity as from such periods as may be prescribed.

105B. Determination of annual rental value of immovable property

(1) On receipt of a declaration referred to in section 105A(1), the Chief Executive shall, within 30 days of the date of receipt, forward the declaration to the Chief Government Valuer for the determination of the annual rental value of the immovable property.

(2) The Chief Government Valuer shall, on receipt of the declaration referred to in subsection (1), determine the annual rental value of the immovable property and shall, as soon as practicable but not later than 6 months of the date of receipt, communicate the annual rental value as determined to the Chief Executive, in such form and manner as may be mutually agreed.

(3) Section 110 shall apply to the general rate as it would apply to local rate.

105C. Refund of general rate

Where the amount of the general rate declared and paid by the owner of an immovable property under 105A(1) exceeds the amount of general rate based on the annual rental value determined under section 105B, the excess amount together with interest at legal rate shall be refunded to the owner by the Chief Executive within one month of the date of the communication referred to in section 105B(2).

105D. Amount of general rate in respect of financial year 2014 and onwards

The amount of general rate based on the annual rental value determined under section 105B shall be the amount of the general rate payable in respect of the financial year 2014 and subsequent financial year, until such time as the cadastral value under section 96 comes into force, unless there are additions to the building or a new building is constructed on the bare land, in which case section 120(2) shall apply.

(c) in section 120, by repealing subsection (2) and replacing it by the following subsection –

(2) (a) A holder of a Building and Land Use Permit shall, within 10 days of the date of the compliance certificate issued to him under the Building Control Act 2012, notify in writing the local authority concerned of the date from which he intends to inhabit, occupy or use the building.

(b) A local authority shall, as soon as practicable but not later than 10 days from the date –

- (i) of receipt of a notification under paragraph (a); or
- (ii) when it becomes aware that the holder of the Building and Land Use Permit is inhabiting, occupying or using the building,

issue an occupation certificate to the holder of the Building and Land Use Permit, stating the date notified under paragraph (a) or the date on which the local authority became aware of the fact referred to in subparagraph (ii).

16. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

- (a) in section 2, in the definition of “tax”, by inserting, after the word “fee”, the words “, levy”;
- (b) in section 9(1), by inserting, after the words “audited accounts”, the words “and the statements referred to in section 10(5), duly audited”;
- (c) in section 10 –
 - (i) in subsection (1), by deleting the words “implementing the policy of the Authority” and replacing them by the words “the execution of the policy of the Board on matters of tax administration and for the control and management of the day-to-day business of the Authority”;
 - (ii) by repealing subsection (3) and replacing it by the following subsection –
 - (3) The Director-General shall, in the discharge of his functions –
 - (a) submit to the Board, the statements referred to in section 10(5) which have been duly audited, for the purpose of assessing the efficiency of the Authority;
 - (b) comply with any decision of the Board and with any direction given to him by the Board; and
 - (c) be accountable and answerable to the Board on matters of tax administration.
 - (iii) by adding the following new subsections –
 - (5) The Director-General shall, for the purposes of section 3(2)(a), prepare statements, duly signed by him, showing, in respect of every financial year –
 - (a) in relation to taxpayers, the number of registrations, deregistrations and self-assessments in respect of the different taxes and category of taxpayers;
 - (b) the status of objections, appeals, fiscal investigations and legal proceedings, in terms of the number and amount of tax for the different taxes and by category of taxpayers;

- (c) a summary of taxpayers' accounts giving debits and credits for the different taxes, by category of taxpayers, in respect of self-assessments, assessments and claims raised by the Authority and arrears of tax including book balances;
 - (d) the reconciliation of net revenue collection in respect of the different taxes with –
 - (i) the summary of taxpayers' accounts referred to in paragraph (c); and
 - (ii) the amounts recorded in the Treasury Accounting System; and
 - (e) the amount written off as irrecoverable debt in respect of the different taxes, number of debtors and by category of taxpayers.
- (6) For the purposes of subsection (5) –
- “category of taxpayers” means such category of taxpayers as may be mutually agreed between the Authority and the Ministry.
- (7) The Authority shall implement the provisions of –
- (a) subsection (5)(a), (b), (d)(ii) and (e) in respect of the financial year 2014 and in respect of every subsequent financial year; and
 - (b) subsection (5)(c) and (d)(i) in respect of the financial year 2015 and in respect of every subsequent financial year.
- (d) in section 14, by repealing subsection (1) and replacing it by the following subsection –
- (1) Every person shall, on an offer of appointment by the Authority –
- (a) as Director-General, submit a declaration of assets to the Chairperson; or
 - (b) as officer or employee, submit a declaration of assets to the Director-General,

by way of an affidavit in the form specified in the Second Schedule, in relation to himself, his spouse, his minor children and grandchildren, and subject to subsection (2), children of age.

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

17A. Set-off of taxes

Where any tax under any Revenue Law has been paid in excess by a person and at the same time the person owes to the Authority any other tax under any Revenue Law, the Director-General may, before effecting any repayment, set-off the tax paid in excess against the tax due by that person.

- (f) in section 28(14) –
- (i) in paragraph (c), by deleting the figure “15” and replacing it by the figure “30”;
 - (ii) in paragraph (e)(ii), by deleting the figure “3” and replacing it by the figure “6”;
 - (iii) in paragraph (f) –
 - (A) in subparagraph (i), by deleting the words “30 June 2012” and replacing them by the words “30 September 2013”;
 - (B) in subparagraph (iii), by deleting the figure “2011” and replacing it by the figure “2012”;
 - (iv) by adding the following new paragraph –
 - (i) This subsection 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 of dangerous drugs under the Dangerous Drugs Act, terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.
- (g) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Eighth Schedule to this Act;
- (h) by repealing the Third Schedule;

- (i) in the Fifth Schedule –
 - (i) by deleting the following items –
 - Customs Act
 - Customs Tariff Act
 - Excise Act
 - Export Service Zones Act in so far as it relates to duty
 - Freeport Act in so far as it relates to duty, excise duty and taxes
 - Income Tax Act
 - Unified Revenue Act in so far as it relates to section 8B in relation to any proceedings already started before the commencement of this Act
 - Value Added Tax Act
 - (ii) by inserting, in the appropriate alphabetical order, the following items –
 - Customs Act in so far as it relates to section 15(2B), 19(3B), 20(3B), 23(7), 24(6) or 24A(5)
 - Customs Tariff Act in so far as it relates to section 5(2B)(c)
 - Excise Act in so far as it relates to section 5(5), 22(7) or 52(7)
 - Income Tax Act in so far as it relates to section 134
 - Value Added Tax Act in so far as it relates to section 40

17. National Pensions Act amended

The National Pensions Act is amended –

- (a) in section 2 –
 - (i) in the definition of “orphan”, by deleting the words “or unknown” and replacing them by the words “unknown, or have disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien”;

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

“widow” includes –

- (a) the female surviving partner of a religious marriage;
 - (b) the surviving female partner of a civil or religious marriage whose spouse has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien;
- (b) in section 4, by repealing subsection (1A) and replacing it by the following subsection –

(1A) Subject to subsections (1B) and (2) and section 10, a person whose spouse has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien, shall be qualified to receive a widow’s basic pension as long as –

- (a) she is under the age of 60;
- (b) she does not contract a subsequent civil or religious marriage; and
- (c) the spouse remains untraceable.

- (c) in section 22 –

- (i) in subsection (1), by inserting, after the word “dies”, the words “, has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien”;
- (ii) in subsection (2)(a), by deleting the words “12 months immediately following the death of the husband” and replacing them by the words “first 12 months of her entitlement to a widow’s contributory pension”;
- (iii) by inserting, after subsection (2), the following new subsection –

(2A) Where the spouse of the widow has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien, the widow shall become entitled to the pension after the expiry of a period of 3 months from the date on which the matter was reported to the Police.

- (iv) in subsection (3) –
 - (A) by deleting the words “her husband’s death” and replacing them by the words “the date of her entitlement”;
 - (B) in paragraph (a), by deleting the words “date of his death” and “before his death” and replacing them by the words “date when her entitlement to a widow’s contributory pension arises” and “before the date when her entitlement to a widow’s contributory pension arises”, respectively;
 - (C) in paragraph (b), by deleting the words “age at the date of his death” and “the pension at the date of his death” and replacing them by the words “age at the date when her entitlement to a widow’s contributory pension arises” and “the pension at the date when her entitlement to a widow’s contributory pension arises”, respectively;
- (v) in subsection (4), by inserting, after the words “Subject to”, the words “subsection (5) and ”;
- (vi) by adding the following new subsection –
 - (5) Subject to this section and to section 35(2), a widow whose husband has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien shall be entitled to receive the contributory pension as long as the spouse remains untraceable.
- (d) in section 23 –
 - (i) in subsection (1), by deleting the words “dies leaving” and replacing them by the word “leaves”;
 - (ii) in subsection (2) –
 - (A) in paragraph (a) –
 - (I) in subparagraph (i), by deleting the words “of his death” and replacing them by the words “when the entitlement to an orphan’s contributory pension arises”;
 - (II) in subparagraph (v), by deleting the words “of his death” and replacing them by the words “when the entitlement to an orphan’s contributory pension arises”;
 - (B) in paragraph (b), by inserting, after the word “deaths”, the words “or disappearance in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien”;

- (e) in section 28 –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to subsections (2) and (3) and to section 41 –
- (a) where an industrial injury results in the death of an employee and the employee leaves a surviving spouse; or
- (b) where an employee has disappeared during the course of his employment in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien and leaves a spouse,
- the spouse shall be entitled to a survivor's pension.
- (ii) in subsection (3) –
- (A) by inserting, after the word “widower”, the words “or male spouse or male partner of a person who has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien”;
- (B) by adding the following new paragraph, the existing provision being lettered (a) –
- (b) Where a person has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien, the spouse shall become eligible to the survivor's pension after the expiry of 3 months from the date on which the case of disappearance or missing person, as the case may be, was reported to the Police.
- (f) in section 29 –
- (i) in subsection (1)(a), by inserting, after the word “injury”, the words “or has disappeared during the course of his employment in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien”;

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

(3) Where an employee –

- (a) dies as a result of an industrial injury;
- (b) has disappeared during the course of his employment in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien,

and the employee leaves no spouse but leaves a dependent, the dependent shall be paid a dependent's pension at the prescribed rate.

- (iii) in subsection (4), in the definition of “dependent”, in paragraph (b), by deleting the words “of his death” and replacing them by the words “when his entitlement to a dependent's pension arises”;

- (g) in section 35, by adding the following new subsection, the existing provision being numbered (1) –

(2) (a) Where a benefit is being paid to a person whose spouse has disappeared in the circumstances set out in Articles 133 to 135 of the Code Civil Mauricien or in circumstances which may give rise to a declaration of absence under Article 122 of the Code Civil Mauricien and the spouse is still untraceable after a period of 5 years from the date the matter has been reported to the Police, the surviving spouse shall, within one year of the expiry of the 5-year period, produce a death certificate to the National Pensions Officer in respect of that spouse.

(b) Where the surviving spouse fails to produce the death certificate within the period referred to in paragraph (a), the benefit shall cease to be paid.

- (h) in section 45H(1) –

- (i) in paragraph (b), by deleting the word “and”;
- (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) where a declaration is made under section 17(2B)(a), enter the date on which the employee has notified him of his concurrent employment.

- (i) in section 48, by deleting the words “retirement age” wherever they appear and replacing them by the words “the age of 60”.

18. National Savings Fund Act amended

The National Savings Fund Act is amended –

- (a) in section 5F –
 - (i) in subsection (1), by adding the following new paragraph, the existing provision being lettered (a) –
 - (b) The payment of the monthly contributions under paragraph (a) shall be made as from the second month following the month in which the application is made.
 - (ii) by inserting, after subsection (1), the following new subsection –
 - (1A) Notwithstanding subsection (2)(b), where an employee is in the domestic service of an employer, payment of the premium referred to in subsection (1) in respect of any month shall be from the account of the employee in any of the 2 financial years preceding the month of the payment.
 - (iii) by adding the following new subsection –
 - (3) Where an employee decides to cease payment of his monthly contributions referred to in subsection (1), he shall, not less than one month before the cessation, give written notice of the fact to the Ministry.
- (b) in section 21, by inserting, after subsection (1), the following new subsection –
 - (1A) Where a declaration is made under section 5(4), the employer shall insert an entry, in the register kept under subsection (1), of the date on which the employee has informed him of his concurrent employment.

19. Non-Citizens (Employment Restriction) Act amended

The Non-Citizens (Employment Restriction) Act is amended –

- (a) in section 3(6), by deleting the words “(5AA)”;
- (b) in section 4(3)(a), by repealing subparagraph (i) and replacing it by the following subparagraph –
 - (i) to the holder of an occupation permit issued under the Immigration Act; or

20. Non-Citizens (Property Restriction) Act amended

The Non-Citizens (Property Restriction) Act is amended, in section 3(3)(c) –

- (a) in subparagraph (v), by deleting the words “section 5A(5AA)” and replacing them by the words “section 5A”;

- (b) by adding the following new subparagraph, the full stop at the end of subparagraph (v) being deleted and replaced by a semicolon –
- (vi) being an investor registered under item 1A, or a professional registered under item 3(b)(i), of Part I of the Schedule to the Investment Promotion Act and having been granted an occupation permit under the Immigration Act, purchases only one apartment, in a building of at least 2 floors above ground floor, for his personal residence, on production of an authorisation from the Board of Investment granted after it has obtained the approval of the Minister.

21. Pensions Act amended

The Pensions Act is amended –

- (a) in section 2(1), by inserting, in the appropriate alphabetical order, the following new definitions –
- “Committee” means the Public Pensions Advisory Committee set up under section 19;
- “contractual employee” means a person who is employed on a contractual basis in the public service and whose office is not a pensionable office;
- “individual account”, in relation to a participant, means his individual non-withdrawal account;
- “participant”, in relation to the Scheme, means an officer, a trainee, a student or an apprentice, or a contractual employee who adheres to the Scheme;
- “Scheme” means the Public Pensions Defined Contribution Pension Scheme set up under section 18;
- “SICOM” means the State Insurance Company of Mauritius Limited;
- (b) in section 3 –
- (i) in subsection (1), by deleting the words “who have been in service” and replacing them by the words “appointed before 1 January 2013”;
- (ii) by inserting, after subsection (1), the following new subsection –
- (1A) The President may, on the recommendation of the Minister, make such regulations as he thinks fit for the granting of pensions, gratuities and other allowances to officers appointed on or after 1 January 2013.
- (c) in section 4, by adding the words “to or on behalf of public officers appointed before 1 January 2013”;
- (d) in section 4A, in subsections (1)(a) and (2)(a), by inserting, after the words “after 1 July 2008”, the words “but before 1 January 2013”;

- (e) in section 7 –
- (i) by numbering the existing provision as subsection (1);
 - (ii) in subsection (1) as numbered, by deleting the words “an officer’s service” and replacing them by the words “the service of an officer who was appointed before 1 January 2013”;
 - (iii) by adding the following new subsection –
 - (2) Where the service of an officer who is appointed on or after 1 January 2013 is terminated on the ground set out in subsection (1), the benefits payable to the officer shall be computed in such manner as may be prescribed.
- (f) in section 9(1), by inserting, after the word “officer”, the words “appointed before 1 January 2013”;
- (g) in section 16 –
- (i) in subsection (1)(a), by inserting, after the words “public officer who”, the words “was appointed before 1 January 2013 and”;
 - (ii) in subsection (2), by deleting the words “any such officer” and replacing them by the words “an officer appointed before 1 January 2013”;
 - (iii) in subsection (3), by inserting, after the words “public officer”, the words “who was appointed before 1 January 2013 and”;
 - (iv) by inserting, after subsection (4), the following new subsection –
 - (4A) Where a public officer who is appointed on or after 1 January 2013 –
 - (a) dies while in service; or
 - (b) to whom a pension has been granted dies,
 any payment under this section to his legal personal representative shall be made in such manner as may be prescribed.
- (h) in section 16A –
- (a) by inserting, after subsection (3), the following new subsection –
 - (3A) (a) Subsections (1) to (3) shall only apply to an officer who was appointed before 1 January 2013.
 - (b) Where an officer who is appointed on or after 1 January 2013 is transferred to approved service, the amount of any pension, gratuity or other allowance payable to him under this section shall be computed in such manner as may be prescribed.

- (i) in section 17, by inserting, after subsection (5), the following new subsection –

(5A) (a) Subsections (1), (3) and (4) shall only apply to an officer who was appointed before 1 January 2013.

(b) Where an officer who is appointed on or after 1 January 2013 dies in circumstances set out in subsection (1), the amount of pension payable to his spouse and dependents under this section shall be computed in such manner as may be prescribed.

- (j) by adding the following new sections –

18. Public Pensions Defined Contribution Pension Scheme

(1) There is set up, for officers appointed on or after 1 January 2013, a Public Pensions Defined Contribution Pension Scheme.

(2) (a) Subject to paragraph (b), the Scheme shall be operated, and the benefits therefrom shall be computed, in such manner as may be prescribed.

(b) The Scheme shall provide for an individual account for each participant.

19. Public Pensions Advisory Committee

(1) There is set up for the purposes of the Scheme a committee to be known as the Public Pensions Advisory Committee.

(2) The Committee shall –

(a) make all necessary decisions for the operation of the Scheme;

(b) determine investment choices and strategies in relation to the Scheme;

(c) make recommendations to the Minister for the viability of the Scheme, based on an actuarial review made, at intervals of not more than 5 years, by the Committee or by the Ministry responsible for the subject of social security;

(d) make recommendations to the Minister in relation to matters pertaining to the grant of benefits to participants under the Scheme;

(e) make recommendations to the Minister on changes required to the legal and policy decisions with a view to enhancing the Scheme and maintaining its viability;

(f) perform any other function in relation to the operation of the Scheme.

- (3) The Committee shall consist of –
- (a) the Financial Secretary, who shall be the Chairperson;
 - (b) the 3 public officers appointed under section 38(3)(a)(ii) of the National Pensions Act;
 - (c) the representative of the Ministry responsible for the subject of social security who is designated by that Ministry to attend the NPF and NSF Committee set up under section 38(2) of the National Pensions Act;
 - (d) a person designated by each of the 2 trade unions which are most representative of employees in the civil service, who possesses relevant academic or professional qualifications and has proven experience in the field of finance, economics, actuarial science or accountancy;
 - (e) a person designated by the trade union which is most representative of employees of statutory bodies, who possesses relevant academic or professional qualifications and has proven experience in the field of finance, economics, actuarial science or accountancy;
 - (f) a representative of the Ministry responsible for the subject of civil service, who shall be a professional in the field of finance, economics, actuarial science or accountancy; and
 - (g) not more than 3 other members, to be appointed by the Minister on the recommendation of the Chairperson and who shall have experience in the field of finance or proven knowledge in pension matters.
- (4) The Committee shall meet as often as is necessary but at least once every 6 months and at such time and place as the Chairperson thinks fit.
- (5) At any meeting of the Committee, 7 members shall constitute a quorum.
- (6) Subject to this section, the Committee shall regulate its meetings and proceedings in such manner as it may determine.

20. Administration of funds and assets of individual accounts

- (1) Subject to subsection (2), the funds and assets of the individual accounts shall be administered by SICOM.
- (2) The Committee may entrust the administration of the funds and assets of the individual accounts to such other authorised agent as may be prescribed.

(3) A participant may opt for SICOM or an authorised agent referred to in subsection (2) for the administration of the funds and assets of his individual account.

21. Contribution to individual account

(1) Every officer appointed on or after 1 January 2013 shall adhere to the Scheme and make a contribution to his individual account towards his pension at the minimum rate of 6 per cent, or at such other rate as may be prescribed, of his pensionable emoluments, which shall not include his car benefit and housing allowance but shall include, subject to such conditions as may be prescribed, any acting allowance payable to him for performing the duties of a higher office.

(2) (a) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship and every contractual employee may adhere to the Scheme.

(b) The minimum rate of contribution to be made by a person who adheres to the Scheme under paragraph (a) shall be determined by the Committee.

(3) (a) The Government shall make a contribution to the individual account of an officer towards his pension, at the rate of 12 per cent, or at such other rate as may be prescribed, of the pensionable emoluments of the officer, which shall not include his car benefit and housing allowance.

(b) The Government shall not make any contribution in respect of a trainee, student, cadet, apprentice or contractual employee who adheres to the Scheme under subsection (2).

(4) (a) Any contribution under subsections (1) and (2) may, at the request of a participant and after the participant has given one month's written notice to this effect to his employer, be increased beyond or reduced to the minimum rate.

(b) A request for an increase or reduction under paragraph (a) shall be irrevocable for one year after the month in which the increased or reduced contribution has been deducted from the emoluments of the participant for the first time.

(5) (a) Any contribution under this section shall –

- (i) accrue daily;
- (ii) be rounded to the nearest rupee;
- (iii) every month, be deducted from emoluments; and
- (iv) be paid into the individual account of the participant not later than the 10th of the following month.

(b) An employer shall make a deduction from an officer's emoluments where the failure to deduct the contribution was the result of an accidental mistake or a clerical error in which case the deductions shall be made according to the written instructions of the responsible officer of the participant concerned.

22. Benefits of participants leaving the service

Where a participant has contributed towards his pension for at least one year and leaves or otherwise ceases to be in the public service –

- (a) the participant shall, subject to paragraph (b), not be refunded his accumulated benefits but may elect to –
 - (i) transfer the accumulated benefits to a pension scheme administered by SICOM or an authorised agent referred to in section 20(2), as the case may be;
 - (ii) leave the accumulated benefits in his individual account until retirement or death; or
- (b) the accumulated benefits may be dealt with in such manner as may be prescribed.

23. Payment of costs and benefits

(1) Subject to subsection (2), any benefit payable under the Scheme shall –

- (a) accrue as from the month in which the participant becomes entitled to receive it; and
- (b) be paid in such manner and subject to such conditions as may be prescribed.

(2) The benefits accruing to a contractual employee who adheres to the Scheme shall be paid in accordance with his contract of employment.

(3) The benefits payable under this section shall be paid by SICOM or the authorised agent referred to in section 20(2), as the case may be.

(4) There shall be paid out of the individual account of a participant such amount incurred as costs for the administration of the individual account and such other costs as may be prescribed.

22. Public Debt Management Act amended

The Public Debt Management Act is amended, in section 8(1), by adding the following new paragraph, the existing provision being lettered (a) –

(b) The Minister may authorise, in writing, an officer of the Ministry to execute, in the name and on behalf of the Government, any instrument referred to in paragraph (a).

23. Registration Duty Act amended

The Registration Duty Act is amended –

(a) in section 2 –

(i) in the definition of “deed of transfer”, by repealing paragraph (a) and replacing it by the following paragraph –

(a) means –

(i) an authentic deed (*acte authentique*) witnessing the transfer of immovable property with or without consideration or by way of donation;

(ii) a deed witnessing the transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof; or

(iii) a deed witnessing the transfer of property, other than immovable property, with or without consideration; and

(ii) in the definition of “document”, by adding the words “, other than a contract in respect of transfer of immovable property”;

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

“classic or vintage motor car” means a motor car which has been registered before 1 January 1970;

“company” –

(a) means a company incorporated, or a foreign company registered, under the Companies Act; and

(b) includes any successive company, or *société* or successive *société* ;

“*société*” –

- (a) means a *société commerciale* or *société civile* which is required to be *immatriculée* with the Registrar of Companies under article 1841 of the Code Civil Mauricien; and
- (b) includes any successive *société* or company or successive company;

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

2A. Deed in respect of immovable property

(1) Where –

- (a) a deed, other than a judgment of a Court; or
- (b) a deed of transfer or document,

witnesses the transfer of immovable property, such deed, deed of transfer or document shall be drawn up by an authentic deed (*acte authentique*).

(2) Where the consideration for which a share is issued takes the form of real property under section 56(2) of the Companies Act, the deed witnessing such transfer shall be in the form of an authentic deed (*acte authentique*).

(c) in section 3 –

- (i) in subsection (1D)(a), by deleting the words “form of a transfer,” and replacing them by the words “form of a”;
- (ii) in subsection (1E), by deleting the words “subsection (1D)” and replacing them by the words “subsection (1D)(a)(ii)”;

(d) in section 6(1) –

- (i) by lettering the existing provision as (a);
- (ii) in paragraph (a) as lettered, by inserting, after the words “Subject to”, the words “paragraph (b) and”;
- (iii) by adding the following new paragraph –

(b) Where any one of the several transactions or stipulations is a transfer of immovable property, the document referred to in paragraph (a) shall be drawn by an authentic deed (*acte authentique*).

(e) in section 7 –

- (i) in subsection (1), by deleting the word “Where” and replacing it by the words “Subject to subsection (3), where”;

- (ii) by adding the following new subsection –
 - (3) No counter deed shall be drawn up where the counter deed is in respect of a transfer of immovable property.
- (f) by repealing section 8;
- (g) in section 11 –
 - (i) by adding the following new subsection, the existing provision being numbered (1) –
 - (2) Any document referred to in subsection (1)(a) shall be drawn up by an authentic deed (*acte authentique*).
 - (ii) in subsection (1) as newly numbered, by deleting the word “Where” and replacing it by the words “Subject to subsection (2), where”;
- (h) in section 24 –
 - (i) in subsection (2), by deleting the words “the form” and replacing them by the words “the appropriate form”;
 - (ii) in subsection (2A), by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) In subsection (2) –
 - “transfer of shares”, in relation to a company, includes any issue of new shares to any person or conversion of debentures into shares by a company which results in a change of control of that company.
- (i) by inserting, after section 24, the following new section –

24A. Transfer or issue of shares

 - (1) Notwithstanding any other enactment, where the transfer of –
 - (a) shares in a company or issue of new shares by a company; or
 - (b) *part sociale* in a *société*,

gives rise to a right of ownership, occupation or usage in an immovable property or any part thereof to a person, the transfer or issue shall be in the form set out in the Third Schedule under the heading “**C – Transfer or issue of shares by a company or transfer of *part sociale* in a *société* to a person**”.

- (2) Any transfer or issue under subsection (1) shall –
 - (a) be registered with the Registrar-General; and
 - (b) be subject to duty in accordance with section 24 relating to the Sixth Schedule,

within the time limit specified in the second column of that Schedule.

(3) (a) For the purposes of this section and subject to paragraph (b), the duty leviable shall be on the value of the immovable property or any part thereof in accordance with item 8 of paragraph J of Part I of the First Schedule, as appropriate.

(b) Item 8(2) of paragraph J of Part I of the First Schedule shall not apply to a transfer or issue under this section.

(j) in section 26, by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

(i) by the person to whom the transfer or issue of shares or the transfer of the *part sociale* is made pursuant to section 24A.

(k) in section 27 –

(i) in subsection (3) –

(A) in paragraph (a), by deleting the figure “37,500” and replacing it by the figure “50,000”;

(B) in paragraph (b) –

(I) by inserting, after subparagraph (v), the following new subparagraph –

(va) where he or his spouse is or was the co-owner of an immovable property, the immovable property is or was acquired before 9 November 2012 and is, or was, not of an extent exceeding 211 square metres;

(II) by deleting the word “and” at the end of subparagraph (vii);

(III) by adding the following subparagraph, the full stop at the end of subparagraph (viii) being deleted and replaced by the words “; and” –

(ix) the value of the freehold bare land or *droit de surélévation* on a freehold land together with his *quote-part* does not exceed one million rupees.

- (ii) in subsection (5) –
 - (A) in paragraph (a), by deleting the figure “75,000” and replacing it by the figure “200,000”;
 - (B) in paragraph (b) –
 - (I) by inserting, after subparagraph (iv), the following new subparagraph –
 - (iva) where he or his spouse is or was the co-owner of an immovable property, the immovable property is or was acquired before 9 November 2012 and is, or was, not of an extent exceeding 211 square metres;
 - (II) by deleting the word “and” at the end of subparagraph (vi);
 - (III) by adding the following new subparagraph, the full stop at the end of subparagraph (vii) being deleted and replaced by the words “; and” –
 - (viii) the value of the residential lot or the portion of freehold land with a residential building thereon referred to in paragraph (a) does not exceed 4 million rupees.
- (iii) in subsection (5A) –
 - (A) in paragraph (a), by deleting the words –

“housing unit –

 - (i) the value of which does not exceed 2.5 million rupees; and
 - (ii) forming part of the construction project of housing estates, the construction of which has started on or after 1 January 2012, and registered under section 161A(46) of the Income Tax Act,

shall be exempted from payment of registration duty under this Act.”

and replacing them by the words –

“housing unit forming part of the construction project of housing estates registered under section 161A(46) of the Income Tax Act –

 - (i) from 1 January 2012 to 31 December 2012, and,

- (ii) from 1 January 2013 to 31 December 2015, shall, subject to paragraph (aa), be exempted from payment of registration duty under this Act.”
- (B) by inserting, after paragraph (a), the following new paragraph –
 - (aa) No exemption shall be granted under paragraph (a) where, in respect of a housing unit –
 - (i) under paragraph (a)(i), the value of the housing unit exceeds 2.5 million rupees; or
 - (ii) under paragraph (a)(ii), the value of the housing unit exceeds 4 million rupees.
- (C) in paragraph (b), by inserting, after subparagraph (iv), the following new subparagraph –
 - (iva) where he or his spouse is or was the co-owner of an immovable property, the immovable property is or was acquired before 9 November 2012 and is, or was, not of an extent exceeding 211 square metres;
- (l) in section 36(1), by inserting, after paragraph (h), the following new paragraph –
 - (ha) in respect of a deed witnessing the transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof –
 - (i) a description of the immovable property or part thereof together with a site plan;
 - (ii) the open market value of the immovable property or part thereof;
- (m) by inserting, after section 48, the following new section –

48A. Transitional provisions

(1) Subject to this Act, any document under section 6, counter deed under section 7 or a deed of transfer under section 11, drawn before the commencement of section 23 of the Finance (Miscellaneous Provisions) Bill 2012, shall be registered under this Act not later than 31 December 2013 upon payment of any duty leviable under this Act or any tax leviable under the Land (Duties and Taxes) Act.

(2) Where a document, counter deed or deed of transfer referred to in subsection (1) is presented for registration after 31 December 2013, it shall, in addition to the duty or tax leviable, be subject to a penalty of 50 per cent of the duty or tax leviable.

(n) in the First Schedule –

(i) in Part I, in paragraph J, in item 8, by adding the following new paragraph –

(4) Any transfer of shares in a company or issue of shares by a company or transfer of a *part sociale* in a *société* which gives rise to a right to the ownership, occupation or usage of an immovable property or any part thereof to a person.

(ii) in Part VI –

(A) in Part A, in the heading, by deleting the words “**AND PART C**” and replacing them by the words “, **PART C AND PART D**”;

(B) by adding the following new Part –

PART D - CLASSIC OR VINTAGE MOTOR CAR

1,000 rupees

(o) in the Second Schedule, by adding the following new item –

16. Any transfer of shares in a company or issue of shares by a company or transfer of <i>part sociale</i> in a <i>société</i> which gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof to a person	On the value of the immovable property or any part thereof so owned, occupied or used
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(p) in the Third Schedule –

(i) by deleting the words “**B – Other Companies**” and replacing them by the words “**B – Companies other than under C**”;

(ii) by adding the form set out in the Ninth Schedule to this Act;

(q) in the Sixth Schedule –

(i) in item 3(a), in the first column, by deleting the words “ownership or usufruct of immovable property”;

- (ii) in item 6, by adding the following new paragraph –
- (d) any transfer or issue of shares by a company or transfer of a *part sociale* in a *société* which gives right to the ownership, occupation or usage of an immovable property to a person. 15 days from the date of transfer or issue 50 per cent of duty leviable
- (iii) in item 17, by deleting the words “between a non-citizen and a company holding a Global Business Licence” and replacing them by the words “by a company holding a Global Business Licence”.

24. State Lands Act amended

The State Lands Act is amended –

- (a) in section 6(1A)(a), by inserting, after the word “person”, the words “, directly or indirectly,”;
- (b) in the Second Schedule –
- (i) in Part II –
- (A) by deleting the table and replacing it by the following table –

Zone	ANNUAL RENTAL PER ARPENT (Rs)			
	Lease granted under section 6(1C) pursuant to section 6(1E)	New lease granted under section 6(1C)	New lease granted under section 6(1C) following letter of intent issued from 5 November 2011 up to 8 November 2012	New lease granted under section 6(1C) following letter of intent issued on or after 9 November 2012
A	600,000	800,000	1,100,000	1,147,300
B	480,000	640,000	820,000	855,260
C	420,000	560,000	680,000	709,240
D	360,000	480,000	540,000	563,220
E	300,000	400,000	425,000	443,275

(B) by adding the following new paragraphs –

8. Where a hotel suspends its operation for purposes of renovation or reconstruction, the annual rental shall be reduced by 50 per cent during the period of renovation or reconstruction, as the case may be, calculated on a pro rata basis, provided that –

- (a) the hotel had opted for a lease granted under section 6(1C) pursuant to section 6(1E);
- (b) the renovation or reconstruction starts at any time during the period 1 January 2013 to 31 December 2014;
- (c) the employment and period of service of all the employees of the hotel in respect of the period of renovation or reconstruction are safeguarded and preserved by the hotel; and
- (d) the reduction of the annual rental shall not exceed a period of 12 months.

9. Where a hotel had opted for a lease granted under section 6(1C) pursuant to section 6(1E) and has, in respect of the period ended 31 July 2012, not paid or underpaid its accrued rental, the unpaid rental may be payable in 3 consecutive equal yearly instalments, not later than 31 January, with interest at 7.9 per cent per annum, calculated as from 1 August 2012, the first instalment being payable in 2013, provided that –

- (a) in respect of its accounting period ending at any time during 2012, the hotel –
 - (i) has incurred a loss or its profit does not exceed 5 per cent of its turnover; and
 - (ii) has not declared any dividends; and
- (b) the hotel undertakes in writing to the Ministry that it will not declare any dividends during the period 1 January 2013 to 31 January 2015.

(ii) in Part IV –

(A) in paragraph 1, by deleting the table and replacing it by the following table –

Maximum plot coverage possible percentage	Annual rental payable (percentage of normal rental)
0<5	40
5<10	50
10<15	60
15<20	75

(B) by adding the following new paragraph –

3. (a) The annual rental payable specified in paragraph 1 shall not apply unless a site is held by virtue of a lease for industrial or commercial purposes and the said lease is in respect of only that site.
- (b) In paragraph (a), “site” means a site where the maximum plot coverage is less than 20 per cent.

25. Statutory Bodies Family Protection Fund Act amended

The Statutory Bodies Family Protection Fund Act is amended, in section 11(1), by inserting, after the figure “18”, the words “and was appointed before 1 January 2013”.

26. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended –

- (a) by deleting the word “Company” wherever it appears and replacing it by the word “SICOM”;
- (b) in section 2 –
- (i) by deleting the definition of “Company”;
- (ii) in the definition of “statutory body”, by inserting, after the word “Schedule”, the words “and includes, for the purposes of the Scheme, a secondary school as defined in the Private Secondary Schools Authority Act”;

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

“Committee” means the Public Pensions Advisory Committee set up under section 19 of the Pensions Act;

“contractual employee” means a person employed on a contractual basis in a statutory body and whose office is not a pensionable office;

“individual account”, in relation to a participant, means his individual non-withdrawal account;

“participant” means an officer or a contractual employee who adheres to the Scheme;

“Scheme” means the Public Pensions Defined Contribution Pension Scheme set up under section 18 of the Pensions Act;

“SICOM” means the State Insurance Company of Mauritius Limited;

- (c) in section 3 –

(i) in subsection (1), by deleting the word “There” and replacing it by the words “Subject to section 19A, there”;

(ii) in subsection (2), in paragraph (a), by adding the words “who is appointed before 1 January 2013”;

- (d) in section 4A, in subsection (1)(a) and (b), by inserting, after the figure “2008”, the words “but before 1 January 2013”;

- (e) in section 6 –

(i) in subsection (1), by inserting, after the word “officers”, the words “and contractual employees, wherever applicable”;

(ii) in subsection (2), by inserting, after the word “officer”, the words “, or a contractual employee, wherever applicable,”;

- (f) in section 7 –

(i) in subsection (1), by inserting, after the word “Fund”, the words “or the individual account, as the case may be”;

(ii) in subsection (4), by deleting the words “at the time of joining a statutory body” and replacing them by the words “ who is in the service of a statutory body after 1 July 1998 but before 1 January 2013”;

(iii) in subsection (6), by adding the words “or, in the case of an officer appointed on or after 1 January 2013, at such rates as may be prescribed”;

- (g) by repealing section 8 and replacing it by the following section –

8. Amount of pension benefit

The amount of pension benefit to which an officer is eligible shall be computed –

- (a) in respect of an officer appointed before 1 January 2013, by reference to the annual pensionable emoluments drawn by him at the date of his retirement; or
- (b) in respect of an officer appointed on or after 1 January 2013, in such manner as may be prescribed.

- (h) in section 15(1) –

(i) in paragraph (a), by inserting, after the word “officer”, the words “who is appointed before 1 January 2013”;

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

(b) where an officer, who is in the service of a statutory body before 1 January 2013 and to whom a pension has been granted with or without gratuity and reduced pension, dies, one full month’s pension in respect of the month in which he dies, together with a gratuity of an equivalent amount, shall be paid to his legal personal representative;

(iii) by adding the following new paragraph –

(c) where the officer referred to in paragraphs (a) and (b) is an officer who is appointed on or after 1 January 2013, the benefits payable to his legal personal representative shall be computed in such manner as may be prescribed.

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

19A. Contribution to individual account

(1) Every officer, excluding a trainee, student, cadet or apprentice, who is appointed on or after 1 January 2013, shall adhere to the Scheme and make a contribution to his individual account towards his pension at the rate of 6 per cent, or at such other rate as may be prescribed, of his pensionable emoluments, which shall not include his car benefit and housing allowance but shall include, subject to such conditions as may be prescribed, any acting allowance payable to him for performing the duties of a higher office.

(2) (a) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship and every contractual employee may adhere to the Scheme.

(b) The minimum rate of contribution to be made by a person under paragraph (a) shall be determined by the Committee.

(3) (a) The statutory body shall make a contribution to the individual account of an officer, excluding a trainee, student, cadet or apprentice, towards the pension of the officer, at the rate of 12 per cent, or at such other rate as may be prescribed, of the pensionable emoluments of that officer, which shall not include his car benefit and housing allowance.

(b) The statutory body shall not make any contribution in respect of a trainee, a student, a cadet, an apprentice or a contractual employee who adheres to the Scheme under subsection (2).

(4) (a) Any contribution under this section may, at the request of a participant and after the participant has given one month's written notice to this effect to his employer, be increased beyond or reduced to the minimum rate set out in subsection (1) or (2).

(b) A request for an increase or reduction under paragraph (a) shall be irrevocable for one year after the month in which the increased or reduced contribution has been deducted from the emoluments of the participant for the first time.

(5) (a) Any contribution under this section shall –

- (i) accrue daily;
- (ii) be rounded to the nearest rupee;
- (iii) every month, be deducted from emoluments; and
- (iv) be paid into the individual account of the participant not later than the 10th of the following month.

(b) An employer shall make a deduction from an officer's emoluments where the failure to deduct the contribution was the result of an accidental mistake or a clerical error in which case the deductions shall be made according to the written instructions of the responsible officer or chief executive officer, as the case may be, of the participant concerned.

19B. Benefits of participants leaving the service

Where a participant has contributed towards his pension for at least one year and leaves or otherwise ceases to be in the service of the statutory body –

- (a) the participant shall, subject to paragraph (b), not be refunded his accumulated benefits but may elect to –
 - (i) transfer the accumulated benefits to a pension scheme administered by SICOM or an authorised agent referred to in section 20(2) of the Pensions Act, as the case may be;
 - (ii) leave the accumulated benefits in his individual account until retirement or death; or
- (b) the accumulated benefits may be dealt with in such manner as may be prescribed.

19C. Payment of benefits and costs

(1) Subject to subsection (2), any benefit payable under the Scheme shall –

- (a) accrue as from the month in which the participant becomes entitled to receive it; and
- (b) be paid in such manner and subject to such conditions as may be prescribed.

(2) The benefits accruing to a contractual employee who adheres to the Scheme shall be paid in accordance with his contract of employment.

(3) The benefits payable under this section shall be paid by SICOM or the authorised agent referred to in section 20(2) of the Pensions Act, as the case may be.

(4) There shall be paid from the individual account of the participant such amount incurred as costs for administration of the individual account and such other costs as may be prescribed.

- (j) in the First Schedule, by inserting, in the appropriate alphabetical order, the following new items –

District Council of Black River	1 January 2013
District Council of Flacq	1 January 2013
District Council of Grand Port	1 January 2013
District Council of Moka	1 January 2013
District Council of Pamplemousses	1 January 2013
District Council of Rivière du Rempart	1 January 2013
District Council of Savanne	1 January 2013
Municipal City Council of Port Louis	1 January 2013
Municipal Town Council of Beau Bassin-Rose Hill	1 January 2013
Municipal Town Council of Curepipe	1 January 2013
Municipal Town Council of Quatre Bornes	1 January 2013
Municipal Town Council of Vacoas-Phoenix	1 January 2013

27. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

- (a) in section 28(1A)(a)(ii), by deleting the figure “5” wherever it appears and replacing it by the figure “3”;
- (b) in section 29(1)(a), by adding the following new subparagraphs –
- (xvii) the setting up of an 18-hole golf course by the holder of a certificate issued by the Board of Investment;
 - (xviii) the setting up of a power station by the holder of a certificate issued by the Board of Investment for the supply of electrical power using renewable energy;
 - (xix) the construction of buildings by the holder of a certificate issued by the Board of Investment for the manufacture of goods by a company;
 - (xx) the construction of buildings by the holder of a certificate issued by the Board of Investment for the provision of technical and vocational education and training;
- (c) in the Twelfth Schedule, in Part II, by inserting, after paragraph 8, the following new paragraph –

8A. Where the land conversion is effected pursuant to section 29(1)(a)(xvii) to (xx) and the setting up or construction, as the case may be, does not start within a period of 6 months from the date of issue of the Building and Land Use Permit in relation thereto under the Local Government Act 2011, the authority for land conversion granted shall lapse automatically.

28. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended –

- (a) in section 48A(1), by inserting, after paragraph (a), the following new paragraph –
 - (aa) This section shall not apply to a transfer of immovable property.
- (b) in section 49(1), by inserting, after the words “deed of renunciation or retraction”, the words “not related to immovable property”.

29. 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 –

“levy on energy consumption” means the levy chargeable under section 3E of the Excise Act;
- (b) in section 9(5), by deleting the words “or CO₂ levy” and replacing them by the words “, CO₂ levy or levy on energy consumption”;
- (c) in section 13 –
 - (i) by deleting the word “and” at the end of paragraph (c);
 - (ii) by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words “; and” –
 - (e) the levy on energy consumption.
- (d) in section 16(2) –
 - (i) in paragraph (a), by deleting the word “currently”;
 - (ii) by repealing paragraph (b), the word “and” being added at the end of paragraph (a);
- (e) in section 18(2)(b), by deleting the words “other than those specified in section 21(2)(b)”;
- (f) in section 20, by repealing subsection (6);
- (g) in section 21(7) –
 - (i) in paragraph (a), by inserting, after the words “a building” and “that building”, the words “or part of a building” and “or part of that building”, respectively;

- (ii) in paragraph (b), by inserting, after the words “the building”, the words “or part of the building”;
- (h) in section 24 –
- (i) in subsection (7), by deleting the words “A repayment” and replacing them by the words “Subject to subsection (7A), a repayment”;
 - (ii) by inserting, after subsection (7), the following new subsection –
 - (7A) Where a claim for repayment in respect of capital goods being fittings, equipment and furniture acquired by a VAT registered person for the purpose of renovation works of an amount of at least 10 million rupees in a shop, restaurant or other retail outlet, other than a supermarket or hypermarket, as confirmed by the Board of Investment, reaches the Director-General on or before 31 December 2014, the repayment shall be made within 7 days of the date of receipt by the Director-General of the return and the claim referred to in subsection (5).
 - (iii) in subsection (8), by inserting, after the word “subsection”, the words “(6A) or”;
- (i) in section 39, by repealing subsection (6) and replacing it by the following subsection –
- (6) Any objection under section 38 shall be dealt with independently by an objection directorate set up by the Director-General.
- (j) by repealing section 50 and replacing it by the following section –
- 50. VAT relating to freeport zone**
- (1) (a) Notwithstanding this Act but subject to paragraph (b), no VAT shall be payable on any goods imported into a freeport zone.
 - (b) Where an authorisation is granted under section 7(3)(a) of the Freeport Act, VAT shall be payable on the goods and services relating to the authorised activities.
 - (2) Where a holder of a freeport certificate makes any supply of taxable goods to any person in Mauritius at any place outside the freeport zone, the goods shall be deemed to be imported goods and VAT shall be chargeable on the goods.
- (k) in section 61(1)(a), by inserting, after the word “may”, the words “, with the consent of the Director of Public Prosecutions,”;

- (l) in section 65 –
- (i) in subsection (1) –
- (A) by repealing paragraphs (b) and (c) and replacing them by the following paragraphs –
- (b) the goods have been damaged, pilfered, lost or destroyed during the voyage;
- (c) the goods have been ordered to be destroyed as being unfit for consumption; or
- (B) by adding the following new paragraph –
- (d) the goods are found to be defective, obsolete or not according to specifications and are subsequently exported in accordance with section 23(1A) of the Customs Act.
- (ii) in subsection (1B), by adding the following new paragraph, the word “or” at the end of paragraph (d) being deleted and the full stop at the end of paragraph (e) being deleted and replaced by the words “; or” –
- (f) Part VI of the Twelfth Schedule, the application shall be made by a holder of licence of baker issued, other than that issued to a hypermarket or supermarket operating as a classified trade under the Local Government Act 2011, under the Bread (Control of Manufacture and Sale) Regulations 1988.
- (iii) in subsection (1C)(a), by deleting the figure “2012” and replacing it by the figure “2013”;
- (iv) by inserting, after subsection (1E), the following new subsection –
- (1F) (a) Where goods, other than motor vehicles, petrol, alcoholic beverages and cigarettes, are purchased from a registered person by a diplomatic mission and an agent approved jointly by the Secretary for Foreign Affairs and the Director-General and the purchase price of the goods, exclusive of VAT, specified in each invoice is not less than 3,000 rupees, the diplomatic mission and agent may make an application to the Director-General for a refund of the VAT paid on those goods.
- (b) Every application for a refund under paragraph (a) shall –
- (i) be made within 30 days after the end of every quarter, in such form and manner as may be determined by the Director-General; and

(ii) be accompanied by a certified copy of the VAT invoices showing the amount of VAT paid.

(c) On receipt of an application under paragraph (b), the Director-General shall proceed with the refund not later than 45 days from the date of receipt of the application.

(v) in subsection (2)(a), by inserting, after the words “to subsection”, the words “(1D), (1E), (1F)(c) or”;

(m) by repealing section 73 and replacing it by the following section –

73. Transitional provisions

(1) Notwithstanding this Act, where a person who applies for VAT registration on or before 30 June 2013 ought to have been registered prior to the date of his registration, he shall submit the statement under section 23 in respect of taxable periods commencing on the date he was required to be registered or 1 January 2010, whichever is the later, and ending on the date immediately preceding the date of his registration.

(2) A person referred to in subsection (1) –

(a) shall submit the statement required under section 23, by 30 September 2013 at latest;

(b) may take credit for input tax for the taxable periods in respect of which the statement is submitted; and

(c) shall be allowed such deemed credit for input tax as may be determined by the Director-General where he cannot substantiate the VAT paid or payable on the taxable supplies made to him during the period prior to registration.

(3) A person who makes an application for VAT registration pursuant to subsection (1) shall not be liable to –

(a) penalty for failure to apply for compulsory registration under section 15A;

(b) penalty for late payment of tax under section 27; and

(c) interest on unpaid tax under section 27A, from the date the tax was due to 30 September 2013.

(4) Where, on or before 30 September 2013, a registered person makes a voluntary disclosure of his undeclared or underdeclared VAT liability for taxable periods prior to taxable period commencing on 1 October 2012, he shall, at the same time, pay the VAT at the appropriate rate in force in respect of each taxable period, free from any penalty that may have become due in accordance with this Act and free of interest up to 30 September 2013 under section 27A.

(5) For the purpose of the disclosure under subsection (4), the person shall be entitled to credit for input tax in respect of the period of the disclosure.

(6) Where the VAT disclosed under subsection (4) is not paid by 30 September 2013, any unpaid VAT shall carry interest at the rate of one per cent per month.

(7) Where a person who has been assessed to tax –

- (a) has objected to the assessment under section 38;
- (b) has lodged a representation with the Clerk of the Assessment Review Committee; or
- (c) has appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

he may apply to the Director-General for the tax assessed to be considered as a voluntary disclosure of undeclared VAT under subsection (4), provided that he withdraws his objection, representation or appeal, as the case may be.

(8) Where a person has made an application under subsection (7), his VAT liability shall be recomputed to take into account the credit for input tax for the period assessed and any agreement reached between the person and the Director-General on any item under dispute.

(9) (a) The disclosure under subsection (4) shall be made in such form and manner and under such conditions as may be determined by the Director-General.

(b) Failure to comply with any condition under this subsection shall entail the withdrawal of any benefits under subsections (4) and (10) to the taxpayer.

- (10) Where a person –
- (a) submits a statement of VAT payable in respect of the period prior to the date of his registration pursuant to subsection (2); or
 - (b) makes a voluntary disclosure of his VAT liability pursuant to subsection (4); and

the Director General is satisfied with the statement or disclosure, as the case may be, the person shall be deemed, notwithstanding sections 54 to 61, not to have committed an offence.

(11) Where VAT arrears outstanding as at 31 December 2012 are paid by a person on or before 30 November 2013, any penalty included in the VAT arrears shall be reduced –

- (a) by 100 per cent of penalty charged under sections 15A and 24(9); and
- (b) by 75 per cent of penalty and interest charged under sections 26, 27 and 27A, provided that an application for the reduction is made to the Director-General on or before 30 September 2013.

(12) In subsection (11) –

“VAT arrears” –

- (a) means tax in respect of –
 - (i) a return made under section 22;
 - (ii) a statement made under section 23; or
 - (iii) an assessment made under section 37, before 30 June 2006 and tax and penalties in connection thereto have remained unpaid; but
- (b) does not include tax due under an assessment which is pending before the Assessment Review Committee, Supreme Court or Judicial Committee of the Privy Council.

(13) This section shall not apply to any person –

- (a) who has been convicted on or after 1 July 2001 of an offence relating to;
- (b) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or

- (c) in relation to whom an enquiry is being conducted into an act of,

the trafficking of 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.

(14) Where a person ceases to be a registered person on 1 April 2013 on grounds that his annual turnover does not exceed or is not likely to exceed 4 million rupees and his return for the last taxable period shows an excess amount, that amount shall be deemed to be value added tax on trading stocks held, and in respect of services not supplied, by that person and shall not be refundable and shall not be carried forward as a credit to be offset against his VAT liability, if any.

- (n) in the First Schedule –
- (i) in item 12, by deleting the words “and veterinary services” and replacing them by the words “, veterinary services and a residential care home registered with the Ministry responsible for the subject of social security”;
 - (ii) in item 26, by deleting the figure “1000” and replacing it by the figure “2000”;
- (o) in the Sixth Schedule, by deleting the figure “2” and replacing it by the figure “4”;
- (p) in the Ninth Schedule, in item 14 –
- (i) in paragraph (a), in Column 2, by adding, after the word “housing”, the words “and any improvement or repairs of a capital nature”;
 - (ii) in paragraph (b), in Column 2, by adding the words “Construction of social housing”;

- (q) in the Twelfth Schedule –
- (i) in Part I , by adding the following new items –
- Spare parts for agricultural machinery and equipment
 - Weed mats
 - Plastic mulch
 - Post-harvest equipment
 - Dryers for agricultural products
 - Weight scales
 - Refractometer
 - Straw and fodder bailers
 - Tyres used for tractors
 - Industrial type chill room or cold room
- (ii) in Parts II, III and V, by adding the following new item –
- Industrial type chill room or cold room
- (iii) in Part IV, by adding the following new item –
- Honey extractor

- (iv) by adding the following new Part –

**PART VI – EQUIPMENT AND MACHINERY APPLICABLE
TO A BAKER**

Dough mixer, dough hopper and pre-portioner, dough divider

Moulding machine, rounding machine, conical rounder machine, shaping machine, dough cutting machine

Depositing machine, for depositing on trays (flat and baguette) with retracting belt

Fermentation room

Industrial ovens used in bakery

Flour sifter

Bread slicer

Water dosing machine and water cooler

Metal detector machine

Bakery machine of HS codes 8438.10

30. Validation of resolution

The financial resolution adopted by the National Assembly on 9 November 2012 is validated.

31. Repeal

The Local Authorities (Pensions) Act is repealed.

32. Commencement

(1) Sections 2, 5(b), (c), (d), (e), (f), (i), (j), (k) and (ze), 6(b), 8(c), (f), (i) and (j) and 12(a) in so far as it relates to the definition of “*société commerciale*”, (l), (m), (n), (r), (s), (y) and (z) and 29(h) shall come into operation on 1 January 2013.

(2) Section 5(a)(i) shall be deemed to have come into operation on 1 July 2012.

(3) Section 5(q) shall be deemed to have come into operation on 13 July 2012.

(4) Section 5(r) and 29(l)(iv) shall be deemed to have come into operation on 1 October 2012.

(5) Section 8(a)(ii), (k)(i)(B) and (C)(I) shall be deemed to have come into operation on 10 November 2012.

(6) Section 8(a)(iii) in so far as it relates to the definitions of “soft drink” and “sugar” and (k)(C)(II) shall come into operation on 4 February 2013.

(7) Section 8(a)(iii), in so far as it relates to the definition of “standard”, (b) and (k)(C)(III) and 29(a), (b) and (c) shall come into operation on a date to be fixed by Proclamation.

(8) Section 8(j)(i)(C)(II) shall come into operation on 4 February 2013.

(9) Section 10(i) and (v) shall come into operation on 1 July 2013.

(10) Section 10(w) shall come into operation on 1 March 2013.

(11) Section 12 (a) in so far as it relates to the definition of “superannuation fund” shall be deemed to have come into operation on 1 November 2012.

(12) Section 12(b), (k) and (x)(iii) shall come into operation in respect of the income year commencing 1 January 2013 and in respect of every subsequent income year.

(13) Section 12(e), (o), (p), (q) and (x)(i) and (ii) shall come into operation in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment.

(14) Section 12(w)(ii)(A) shall be deemed to have come into operation on 1 February 2009.

(15) Section 27(a) shall be deemed to have come into operation on 15 December 2011.

(16) Section 29(o) shall come into operation on 1 April 2013.

(17) Section 29(p) shall be deemed to have come into operation on 22 August 2012.

FIRST SCHEDULE

[Section 2(f)]

SCHEDULE

[Section 4]

ADVERTISING STRUCTURE FEE

Advertising structure of an area –	Fee chargeable in respect of every financial year or every quarter		Date payable
	Financial Year	Quarter	
(a) not exceeding 2 m ²	5,000	1,250	<p>(a) In respect of every financial year –</p> <p>Where a written permission from the highway authority or a local authority has been granted –</p> <p>(i) before 1 January 2013 and is in force at 31 December 2012, the fee chargeable shall be payable not later than 31 January 2013;</p> <p>(ii) on or after 1 January 2013, the fee chargeable shall be payable not later than one month after the date of the written permission;</p> <p>(b) in respect of every quarter –</p> <p>Where a written permission from the highway authority or a local authority has been granted –</p> <p>(i) before 1 January 2013 and is in force at 31 December 2012, the fee chargeable shall be payable not later than 15 January 2013, 15 April 2013, 15 July 2013 and 15 October 2013, respectively;</p> <p>(ii) on or after 1 January 2013, the fee chargeable shall be payable not later than 15 days after the date of the written permission in respect of the quarter in which the permission is granted and thereafter not later than 15 January, 15 April, 15 July and 15 October, respectively, as the case may be.</p>
(b) exceeding 2 m ² but not exceeding 3 m ²	7,500	1,875	
(c) exceeding 3 m ² but not exceeding 4 m ²	10,000	2,500	
(d) exceeding 4 m ² but not exceeding 5 m ²	12,500	3,125	
(e) exceeding 5 m ² but not exceeding 6 m ²	15,000	3,750	
(f) exceeding 6 m ² but not exceeding 7 m ²	17,500	4,375	
(g) exceeding 7 m ² but not exceeding 8 m ²	20,000	5,000	
(h) exceeding 8 m ² but not exceeding 9 m ²	22,500	5,625	
(i) exceeding 9 m ² but not exceeding 10 m ²	25,000	6,250	
(j) exceeding 10 m ² but not exceeding 11 m ²	27,500	6,875	
(k) exceeding 11 m ² but not exceeding 12 m ²	30,000	7,500	
(l) exceeding 12 m ² but not exceeding 24 m ²	40,000	10,000	
(m) exceeding 24 m ² but not exceeding 33 m ²	50,000	12,500	
(n) exceeding 33 m ² but not exceeding 36 m ²	60,000	15,000	
(o) exceeding 36 m ²	70,000	17,500	

SECOND SCHEDULE

[Section 8(k)(i)]

PART A

22.03, 2203.001, 2203.009, 22.04, 2204.101, 2204.109, 2204.211, 2204.219, 2204.291, 2204.292, 2204.293, 2204.299, 22.05, 2205.109, 2205.901, 2205.909, 22.06, 2206.001, 2206.002, 2206.003, 2206.0041, 2206.0049, 2206.0051, 2206.0059, 2206.0061, 2206.0062, 2206. 0071, 2206.0072, 2206.0081, 2206.0082, 2206.0091, 2206.0099, 22.08, 2208.2011, 2208.2019, 2208.2021, 2208.2029, 2208.209, 2208.301, 2208.309, 2208.401, 2208.402, 2208.409, 2208.501, 2208.502, 2208.509, 2208.601, 2208.609, 2208.70, 2208.9011, 2208.9019, 2208.9021, 2208.9029, 2208.9031, 2208.9039, 2208.904, 2208.905, 2208.906, 2208.909, 24.02, 2402.10, 2402.20, 2402.90

PART B

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.03		Beer made from malt.				
	2203.001	--- In can	L	Specific duty per litre	Rs 34.20 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2203.009	--- Other	L	"	Rs 34.20 per litre	"
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. - Sparkling wine.				
	2204.101	--- Champagne	L	"	Rs 760 per litre	"
	2204.109	--- Other	L	"	Rs 160 per litre	"
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol. -- In containers holding 2 L or less.				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2204.211	--- Fortified wine	L	Specific duty per litre	Rs 190 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.219	--- Other	L	"	Rs 160 per litre	"
		-- Other.				
	2204.291	--- In bulk for bottling purposes	L	"	Rs 91.10 per litre	"
	2204.292	--- Fortified wine	L	"	Rs 190 per litre	"
	2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	"	Rs 114 per litre	"
	2204.299	--- Other	L	"	Rs 160 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less.				
	2205.109	--- Other	L	"	Rs 160 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Other.				
	2205.901	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 91.10 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
22.06	2205.909	--- Other Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	L	"	Rs 160 per litre	"
	2206.001	--- Fruit wine	L	"	Rs 26.50 per litre	"
	2206.002	--- Fortified fruit wine	L	"	Rs 56.70 per litre	"
	2206.003	--- Shandy	L	"	Rs 26.50 per litre	"
		--- Beer.				
	2206.0041	---- In can	L	"	Rs 34.20 per litre plus Rs 2 per can	"
	2206.0049	---- Other	L	"	Rs 34.20 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Cider, perry and mead.				
	2206.0051	---- In can	L	Specific duty per litre	Rs 36 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2206.0059	---- Other	L	"	Rs 36 per litre	"
	2206.0061	--- Made-wine and fortified made-wine. ---- Made-wine	L	"	Rs 56.70 per litre	"
	2206.0062	---- Fortified made-wine	L	"	Rs 88.20 per litre	"
	2206.0071	--- Island wine and fortified Island wine. ---- Island wine	L	"	Rs 26.50 per litre	"
	2206.0072	---- Fortified Island wine	L	"	Rs 56.70 per litre	"
	2206.0081	--- Admixed wine and fortified admixed wine. ---- Admixed wine	L	"	Rs 69 per litre	"
	2206.0082	---- Fortified admixed wine	L	"	Rs 103.50 per litre	"
		--- Other.				
	2206.0091	---- In can	L	"	Rs 114 per litre plus Rs 2 per can	"
	2206.0099	---- Other	L	"	Rs 114 per litre	"
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		spirituous beverages. - Spirits obtained by distilling grape wine or grape marc. --- Cognac.				
	2208.2011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 866 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.2019	---- Other --- Brandy.	L	"	Rs 1386 per litre absolute alcohol	"
	2208.2021	---- In bulk for bottling purposes	L	"	Rs 866 per litre absolute alcohol	"
	2208.2029	---- Other	L	"	Rs 1386 per litre absolute alcohol	"
	2208.209	--- Other	L	"	Rs 1386 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Whiskies.				
	2208.301	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 866 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.309	--- Other	L	"	Rs 1386 per litre absolute alcohol	"
		- Rum and other spirits obtained by distilling fermented sugar-cane products.				
	2208.401	--- Agricultural rum	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.402	--- Island recipe rum	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.409	--- Other	L	"	Rs 448.50 per litre absolute alcohol	"
		- Gin and Geneva.				
	2208.501	--- Distilled gin	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.502	--- London gin	L	"	Rs 448.50 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.509	--- Other	L	Specific duty per litre	Rs 1386 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		- Vodka.				
	2208.601	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	"	Rs 1386 per litre absolute alcohol	"
	2208.609	--- Other	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.70	- Liqueurs and cordials	L	"	Rs 304 per litre absolute alcohol	"
		- Other.				
		--- Eau de vie.				
	2208.9011	---- In bulk for bottling purposes	L	"	Rs 866 per litre absolute alcohol	"
	2208.9019	---- Other	L	"	Rs 1386 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Spirit cooler.				
	2208.9021	---- In can	L	Specific duty per litre	Rs 42.55 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.9029	---- Other	L	"	Rs 42.55 per litre	"
		--- Tequilla.				
	2208.9031	---- In bulk for bottling purposes	L	"	Rs 866 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs 1386 per litre absolute alcohol	"
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	"	Rs 448.50 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.906	--- Admixed spirits	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.909	--- Other	L	"	Rs 1386 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	kg	Specific duty per kg	Rs 12,236 per kg	"
	2402.20	- Cigarettes containing tobacco	kg	Specific duty per thousand	Rs 3,540 per thousand cigarettes	"
	2402.90	- Other	kg	"	Rs 3,540 per thousand cigarettes	"

PART C

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. - Lactose and lactose syrup. -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter.				
	1702.111	--- Syrup	Gram	Specific duty per gram	2 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		-- Other.				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	1702.191	--- Syrup - Maple sugar and maple syrup.	Gram	Specific duty per gram	2 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	1702.201	--- Syrup - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.	"	"	2 cents per gram of sugar	"
	1702.301	--- Syrup - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar.	Gram	Specific duty per gram	2 cents per gram of sugar	"
	1702.401	--- Syrup - Chemically pure fructose.	"	"	2 cents per gram of sugar	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	1702.501	--- Syrup - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.	Gram	Specific duty per gram	2 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	1702.601	--- Syrup - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose.	"	"	2 cents per gram of sugar	"
	1702.901	--- Syrup Food preparations not elsewhere specified or included.	Gram	Specific duty per gram	2 cents per gram of sugar	"
21.06	2106.906	- Other. --- Syrup	"	"	2 cents per gram of sugar	"
	2106.907	--- Concentrate for dilution into ready to drink beverages	"	"	2 cents per gram of sugar	"
22.02		Waters, including mineral waters and aerated				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.				
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.				
	2202.101	--- In plastic bottles	L	Specific duty	Rs 2 per unit plus 2 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2202.102	--- In can	"	"	Rs 2 per unit plus 2 cents per gram of sugar	"
	2202.109	--- Other	"	"	2 cents per gram of sugar	"
	2202.901	- Other --- Soya milk	"	"	2 cents per gram of sugar	"
	2202.903	--- Fruit drinks	"	"	2 cents per gram of sugar	"
	2202.909	--- Other	"	"	2 cents per gram of sugar	"

PART D

PART IV – LEVY ON ENERGY CONSUMPTION

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. - Combined refrigerator-freezers, fitted with separate external doors.				
	8418.101	--- Of an Energy Efficiency Index of 110 or more (standard MS 201.2012)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8418.109	--- Other	"	"	0%	"
		- Refrigerators, household type.				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		-- Compression-type.				
	8418.211	--- Of an Energy Efficiency Index of 110 or more (standard MS 201.2012)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8418.219	--- Other	"	"	0%	"
		-- Other.				
	8418.291	--- Of an Energy Efficiency Index of 110 or more (standard MS 201.2012)	U	Ad valorem or value at importation	25%	"
	8418.299	--- Other	"	"	0%	"
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Dish washing machines.				
		-- Of the household type.				
	8422.111	--- Of an Energy Efficiency Index of 90 or more (standard MS 205.2011)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8422.119	--- Other	"	"	0%	"
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. - Other ovens; cookers, cooking plates, boiling rings, grillers and				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		roasters.				
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters.				
		--- Other ovens using only electricity as a source of energy, other than a portable oven of a mass of less than 18 kgs.				
	8516.6011	---- Of a volume less than 35 litres and of an energy consumption based, on standards load, of 1,60 KWh or more (standard MS 204.2011)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8516.6012	---- Of a volume of 35 litres or more but less than 65 litres and of an energy consumption, based on standards load, of 1,80 KWh or more (standard MS 204.2011)	"	"	25%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8516.6013	---- Of a volume of 65 litres or more and of an energy consumption, based on standards load, of 2,00 KWh or more (standard MS 204.2011)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8516.602	---- Other ovens	"	"	0%	"

THIRD SCHEDULE
[Section 9(g)(ii)]

Category F –

Any manufacturing activity, provided that –

- (a) the enterprise exports its manufactured goods to the extent of at least 95 per cent of its annual turnover, of which at least 80 per cent shall be exported to Africa; and
- (b) the remaining percentage may, upon approval by the Board of Investment, be put on the local market.

FOURTH SCHEDULE

[Section 9(h)]

THIRD SCHEDULE

[Section 11]

FEES

		<i>Annual fee payable –</i>	
		<i>within the due</i>	<i>after the due</i>
		<i>date</i>	<i>date</i>
		<i>(Rs)</i>	<i>(Rs)</i>
1. Freeport certificate as a private freeport developer	With the right to carry out the freeport activities specified in item 1 of the Second Schedule	200,000	300,000
2. Freeport certificate as a third party freeport developer	With the right to carry out the freeport activities specified in item 2 of the Second Schedule	200,000	300,000
3. Freeport certificate as a freeport operator	With the right to carry out one or more of the freeport activities specified in item 3 of the Second Schedule	20,000	30,000
4. Authorisation to a third party freeport developer to provide warehousing facilities under section 7(3)(a)(i)	With the right to provide warehousing facilities for storage of goods to enterprises outside the freeport zones	3,000	4,500
5. Authorisation to a third party freeport developer for the purposes of holding exhibitions, trade fairs and other events under section 7(3)(a)(iv)	With the right to hold exhibitions, trade fairs and other events	20,000 rupees for one-day event or 15,000 rupees per day for more than one-day event	

FIFTH SCHEDULE
[Section 12(x)(iii)]

PART II - RELIEF FOR MEDICAL OR HEALTH INSURANCE PREMIUM

COLUMN 1	COLUMN 2
Category claimed as Income Exemption Threshold	Premium allowable (Rs)
Category A (no dependent)	12,000
Category B (one dependent)	12,000 for self + 12,000 for dependent
Category C (2 dependents)	12,000 for self + 12,000 for first dependent + 6,000 for second dependent
Category D (3 dependents)	12,000 for self + 12,000 for first dependent + 6,000 for second dependent + 6,000 for third dependent
Category E (retired or disabled person with no dependent)	12,000
Category F (retired or disabled person having one dependent)	12,000 for self + 12,000 for dependent

SIXTH SCHEDULE

[Section 12(z)]

SIXTH SCHEDULE

[Section 111C]

DEDUCTION OF TAX AT SOURCE

	Amount or sum made available to the payee by way of -	Rate of tax (%)
1	Interest payable by any person, other than by a bank or non-bank deposit taking institution, under the Banking Act, to a non-resident	15
2	Royalties payable to – (a) a resident (b) a non-resident	10 15
3	Rent	5
4	Payment to contractors and sub-contractors	0.75
5	Payment to providers of services as specified in the Fifth Schedule to the Income Tax Act	3
6	Payment made by Ministry, Government department, local authority, statutory body or the Rodrigues Regional Assembly on contracts, other than payments to contractors and subcontractors and payments to providers of services specified in the Fifth Schedule – (a) for the procurement of goods and services under a single contract, where the payment exceeds 300,000 rupees; (b) for the procurement of goods under a contract, where the payment exceeds 100,000 rupees; or (c) for the procurement of services under a contract, other than telephone, postal, air travel and hotel services, where the payment exceeds 30,000 rupees	1 1 3
7	Payment made to the owner of an immovable property or his agent pursuant to section 111B(g)	5
8	Payment made to a non-resident for any services rendered in Mauritius pursuant to section 111B(h)	10

SEVENTH SCHEDULE
[Section 13(d)(ii)]

PART IV – ACTIVITY

Agro-based industry
Audio-visual, cinema and communication
Banking
Construction
Education
Environment-friendly and green energy products
Financial services
Fisheries and marine resources
Freeport
Health care
Information technology
Infrastructure
Insurance
Leisure
Manufacturing
Marina development
Tourism
Warehousing

EIGHTH SCHEDULE
[Section 16(g)]

SECOND SCHEDULE
[Section 14(1)(a) and (b)]

IN THE DISTRICT COURT OF

DECLARATION OF ASSETS AND LIABILITIES

UNDER THE MAURITIUS REVENUE AUTHORITY ACT

I bearing National Identity Card No., having been offered employment by the Mauritius Revenue Authority as, make oath/solemnly affirm/declare* and say that –

1. I am unmarried/married to Mr/Miss holder of National Identity Card No. under the system of (*Matrimonial regime*)

2. My children and grandchildren* are National ID No.*

..... National ID No.*

..... National ID No.*

3. My assets/assets of my spouse/assets of my minor children in Mauritius and outside Mauritius are as follows –

(Rs.)

(a) Immovable property (give details of property, location, cost value and specify whether it was inherited, purchased, gifted or donated by parents or other persons) –

.....
.....
.....

(b) Vehicles/Machinery (Make, Reg. No. and Value at cost)

.....
.....
.....

	(Rs.)
(c) Securities (including treasury bills, units, etc.) held directly or indirectly	
.....
.....
(d) Business Interests (including share in société/succession, etc.)	
.....	
.....	
(e) Household furniture and electrical household equipment	
.....
.....
(f) Jewellery and precious metals	
.....
(g) Money held in bank in Mauritius and abroad –	
.....
.....
.....
(h) Other assets exceeding 50,000 rupees in the aggregate (not included above)	
.....
.....
TOTAL ASSETS	<u>.....</u>

4. My liabilities/liabilities of my spouse/liabilities of my minor children in Mauritius and outside Mauritius are as follows –

	(Rs.)
.....
.....
.....
TOTAL LIABILITIES	<u>.....</u>
NET ASSETS (Total Assets less Total Liabilities)	<u>.....</u>

(Rs.)

5. (a) Any asset sold, transferred or donated or fund above Rs. 100,000 donated to my children and grandchildren of age during the period of 12 months immediately preceding the date of this declaration

.....
.....

(b) Insurance Policy/Personal Pension Plan (own/spouse/minor children) (yearly contribution) –

.....
.....

Any other relevant information

.....
Signature of maker

Sworn/Solemnly Affirmed/Declared by the abovenamed before me at
this day of

.....
District Magistrate

* *Delete whichever is inapplicable*

NINTH SCHEDULE
[Section 23(p)(ii)]

**C – Transfer or issue of shares by a company or
transfer of *part sociale* in a *société* to a person**

Full Name of Transferor	
Full Address of Transferor	
Full Name of Transferee	
Full Address of Transferee	
Name of the company/ <i>société</i> in which the shares are held Company/ <i>Société</i> No.:	
Number and description of shares/ <i>part sociale</i> transferred	
Consideration	

The transfer or issue is accepted subject to the same conditions as attached to such shares or *parts sociale*. We certify that the the transfer of shares in a company or "*part sociale*" in a *société* or issue of shares or *part sociale* by a company or a *société* the ownership, occupation or usage of an immovable property, the description of which shall be in accordance with Section 36(b) of this Act.

<p>TRANSFEROR:</p> <p>I/We the undersigned declare transferring to the transferee the aforesaid share(s) to hold for himself his executors, administrators, successors and assigns subject to several conditions on which I held the same at the time of the execution of this transfer or issue.</p> <p>.....</p>	<p>TRANSFEE:</p> <p>I/We the undersigned agree to take the said share or shares subject to the same conditions.</p> <p>.....</p>
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