

THE MAURITIUS REVENUE AUTHORITY (AMENDMENT) BILL
(No. VII of 2006)

Explanatory Memorandum

The main object of this Bill is to amend the Mauritius Revenue Authority Act 2004 in order to maintain the Registrar-General's Department within the central Government instead of transferring its administration to the Mauritius Revenue Authority, as currently provided for in the law, and to provide for matters related thereto.

12.. May 2006

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ARRANGEMENT OF CLAUSES

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A Bill

To amend the Mauritius Revenue Authority Act 2004

ENACTED by the Parliament of Mauritius as follows

1. Short title

This Act may be cited as the Mauritius Revenue Authority (Amendment) Act 2006.

2. Interpretation

In this Act

"principal Act" means the Mauritius Revenue Authority Act 2004.

3. Section 20 of principal Act amended

Section 20 of the principal Act is amended

- (a) in subsection (1), by deleting the word "Director-General" and replacing it by the following words "Director-General or Registrar-General, as the case may be,";
- (b) in subsection (4), by deleting the words "Revenue Laws" and replacing them by the words "Revenue Laws, Land (Duties and Taxes) Act or Registration Duty Act, as the case may be,";
- (c) in subsection (7), by deleting the word "Director-General" and replacing it by the following words "Director-General or Registrar-General, as the case may be,";
- (d) by adding immediately after subsection (7), the following new subsection

(8) For the purposes of this section, "Registrar-General" has the meaning assigned to it by the Registrar-General Act.

4. Section 27 of principal Act amended

Section 27 of the principal Act is amended

(a) in subsection (3)

(i) in paragraph (f), by deleting subparagraph (i) and replacing it by the following subparagraph

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

(2A) Where, in the course of determining the value of any goods, the Director-General finds that it is necessary to delay the final determination, he may, subject to subsection (2B), authorise in writing delivery of the goods provided that

- (a) the duty, excise duty and taxes on those goods as declared on the entry are paid;
- (b) a deposit is made or a bank guarantee is furnished for an amount representing the difference between the amount of duty, excise duty and taxes computed by the Director-General and the amount paid; and
- (c) such samples of the goods as may be required are produced to the Director-General.

(2B) Where the Director-General authorises the delivery of goods pursuant to subsection (2A), the importer shall, not later than 28 days after the date of authorisation, submit to the Director-General in respect of those goods, such documents as may be required in writing by the Director-General, including sales contracts, bank transfers, orders, letters of credit and proforma invoices.

(2C) The Director-General shall, within 14 days of the receipt of the documents required under subsection (2B), make the final determination of the value of the goods and notify the importer in writing of the determination and the additional amount of duty, excise duty and taxes payable, if any, on those goods.

(2D) Where the Director-General issues a notice under subsection (2C) requiring payment of an additional amount of duty, excise duty and taxes, the importer shall, not later than 7 days after the date of the notice, pass an amendment bill of entry and pay the additional amount due.

(2E) Where the additional amount due is paid, the Director-General shall, not later than 14 days after the date of payment, refund the deposit or release the bank guarantee made or furnished under subsection (2A)(b).

(2F) Where the importer does not submit the documents required under subsection (2B) within the time limit specified in that subsection -

(a) the value of the goods on which the amount of duty, excise duty and taxes has been computed under subsection (2A)(b) shall be deemed to have been determined as the final determination of the value of the goods;

(b) the deposit or the bank guarantee made or furnished under subsection (2A)(b) shall be forfeited or realized, as the case may be and

(c) the importer shall be notified in writing by the Director-General of the final determination.

(ii) by deleting paragraph (j) and replacing it by the following paragraph -

(j) in section 49, by adding immediately after subsection (1), the following new subsection -

(1A) Where an air cargo manifest is received by the Director-General through SITA, it shall be deemed to have been submitted by the owner or duly authorised agent of the aircraft and all the provisions of customs laws relating to submission of manifest shall apply.

(b) in subsection (5) by deleting paragraphs (d) and (e) and replacing them by the following paragraphs -

(d) in section 14 -

(i) in subsection (1), by deleting the words "(1)";

(ii) by repealing subsections (2) and (3);

(e) by repealing sections 38 and 39;

(c) in subsection (7), by deleting paragraph (d), the word "and" being added at the end of paragraph (c);

(d) in subsection (8), by deleting paragraph (e), the word "and" being added at the end of paragraph (d);

(e) in subsection (10), by deleting paragraph (j);

(f) in subsection (12) -

(i) in paragraph (a), by deleting subparagraphs (ii) and (iii);

(ii) by deleting paragraphs (b) and (c);

(g) in subsection (13), by deleting paragraphs (a), (b), (d) and (g);

(h) in subsection (14), by deleting paragraphs (a), (b) and (d);

(i) by deleting subsections (17), (18) and (21);

(j) in subsection (19), by deleting paragraph (f);

(k) in subsection (20), by deleting the words "Registrar-General, the Receiver or the Receiver of Registration Dues, ",

5. Section 28 of principal Act amended

Section 28 of the principal Act is amended -

(a) in subsection (1), by deleting the words "the Registrar General's Department,";

(b) by adding immediately after subsection (12) the following new subsection -

(13) On the coming into operation of Part IV, the reference in that Part to "Director-General" shall be taken to be a reference to the Comptroller of Customs, the Registrar-General, Commissioner, Large Taxpayer Department, Commissioner of Income Tax or Commissioner for Value Added Tax, as the case may be, and shall continue to be so taken until the coming into operation of all provisions of section 27.

6. Section 29 of principal Act amended

Section 29 of the principal Act is amended by deleting paragraph (a).

7. First Schedule to principal Act amended

The First Schedule to the principal Act is amended by deleting the following items -

The Hire Purchase and Credit Sale Act in so far as it relates to registration duty payable on goods

The Land (Duties and Taxes) Act

The Registration Duty Act

The Stamp Duty Act

The Sugar Industry Efficiency Act 2001 in so far as it relates to duty under the Registration Duty Act and tax under the Land (Duties and Taxes) Act

The Transcription and Mortgages Act in so far as it relates to any duty, fee or charge payable under that Act

8. Fourth Schedule to principal Act amended

The Fourth Schedule to the principal Act is amended by deleting the following item -

Registration Duty Act

Section 24(7)

9. Sixth Schedule to principal Act amended

The Sixth Schedule to the principal Act is amended by deleting item (I).

10. Seventh Schedule to principal Act amended

The Seventh Schedule to the principal Act is amended in Part I, by deleting the following item -

Registrar-General's Department

Registrar-General

Deputy Registrar-General

Assistant Registrar-General

11. Consequential amendment

(1) Subject to subsection (2), the amendment made to the Civil Establishment Order 2003 by the First Schedule to the Civil Establishment (Amendment) Order 2004 under the heading REGISTRAR-GENERAL'S DEPARTMENT in respect of the following offices -

Registrar -General

Deputy Registrar-General

Assistant Registrar-General

Chief Registration Officer

Principal Registration Officer

Inscription and Check Clerk

Senior Registration Officer

Registration Officer

Copyist and Check Clerk
Driver

shall be deemed to have never been made.

(2) Subsection (1) shall not affect the validity of any act, right or obligation done pursuant to, or arising from, the amendment referred to in subsection (1).

12. Commencement

(1) This Act shall, subject to subsection (2), be deemed to have come into operation on 2 October 2004.

(2) Section 5(a) insofar as it amends section 28(1) shall be deemed to have come into operation on 20 October 2004.