

*Reprint No. 2 of 2023*

**THE REPRINT OF LAWS ACT**

**Reprint of section 38(ah)(i) of the Finance (Miscellaneous Provisions) Act 2023, published in Act No. 12 of 2023, by the direction of the Prime Minister for the purpose set out in section 3(a) of the Reprint of Laws Act**

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(ah) in the Third Schedule –

(i) by repealing Part I and replacing it by the following Part –

**PART I – DEDUCTION FOR DEPENDENT**

**1.** Deduction for dependents

<b>Dependents</b>	<b>Amount of deduction (Rs)</b>
One dependent	110,000
Two dependents	190,000
Three dependents	275,000
Four or more dependents	355,000

**2.** Where a dependent in respect of whom a deduction is claimed under paragraph 1 is pursuing a non-sponsored full-time undergraduate or post-graduate course at a –

(a) tertiary educational institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or

- (b) recognised tertiary educational institution, outside Mauritius,

the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of 500,000 rupees.

**3.** No exemption under paragraph 2 shall be allowed –

- (a) where the annual tuition fees, excluding administration and student union fees, are less than 34,800 rupees for a child following an undergraduate course in Mauritius;
- (b) in respect of the same dependent for more than 6 years.

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