

# **Local Government (Exemption of Municipal Tax on Family Home) Regulations 2023**

**GN No. 50 of 2023**

**Government Gazette of Mauritius No. 34 of 28 April 2023**

## **THE LOCAL GOVERNMENT ACT**

### **Regulations made by the Minister under section 162 of the Local Government Act**

1. These regulations may be cited as the **Local Government (Exemption of Municipal Tax on Family Home) Regulations 2023**.

2. In these regulations –

"Act" means the Local Government Act;

"family home" means the main residence of a person in which he is living on a permanent basis;

"mixed-use building" means a building used for both residential and commercial purposes;

"municipal area" means the administrative area of the Municipal City Council and of a Municipal Town Council;

"municipal tax" means general rate or local rate, including self-assessment, as may be applicable.

3. Subject to these regulations, no municipal tax shall be levied on a family home.

4. (1) Where a person is, within a municipal area, the owner of –

(a) one residential property, he shall, where the residential property is his family home, be exempt from payment of municipal tax with respect to that property;

(b) more than one residential property, he shall be exempt from payment of municipal tax with respect to the residential property which is his family home;

(c) mixed-use building, he shall be exempt from payment of municipal tax, as may be determined by the appropriate local authority, with respect to the residential part of the mixed-use building, subject to the residential part of the building being his family home;

(d) a residential property and a mixed-use building, he shall, where –

- (i) the residential property is his family home, be exempt from payment of municipal tax with respect to the residential property; or
  - (ii) the residential part of the mixed-use building is his family home, be exempt from payment of municipal tax with respect to the residential part of the building; or
- (e) more than one residential property and mixed-use building, he shall be exempt from payment of municipal tax with respect to the residential property which is his family home.

(2) Where, pursuant to paragraph (1)(b) to (e), the owner is exempt from municipal tax with respect to his family home, he shall be liable to pay municipal tax with respect to any of his other residential property, mixed-use building or part of a mixed-use building which is not his family home, as the case may be.

(3) Any municipal tax payable under paragraph (2) shall be calculated on the property's net annual value.

**5.** (1) A person who wishes to be exempt from payment of municipal tax with respect to his family home shall make an application to the appropriate local authority where the family home is situated.

(2) An application under paragraph (1) shall be made in the form set out in the Schedule.

**6.** Any person who, in the application form, makes a statement which is false or misleading, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.

**7.** Any person who, on or after 1 July 2022, paid municipal tax with respect to his family home shall be refunded.

**8.** These regulations shall be deemed to have come into operation on 1 July 2022.

Made by the Minister on 27 April 2023.

**SCHEDULE**

[Regulation 5(2)]

**MUNICIPAL CITY/TOWN COUNCIL OF.....**

[LOGO OF MUNICIPAL CITY/TOWN COUNCIL]

**DECLARATION FOR EXEMPTION OF MUNICIPAL TAX ON FAMILY HOME UNDER THE  
LOCAL GOVERNMENT (EXEMPTION OF MUNICIPAL TAX ON  
FAMILY HOME) REGULATIONS 2023**

Name of owner.....

**Select category of owner**

Please confirm if owner is living in house – YES  NO

Please specify –

Property ID No.....

Property address.....

Parcel Identification Number (PIN).....

Transcription Volume (TC) No.....

Land extent (sqm/toise/perches).....

Area of house (sqm/sq/ft) .....

**Category 2 Owner having more than one house in a municipal area –**

Please specify -

(1) Property ID No. ....

Property address.....

Parcel Identification Number (PIN).....

Transcription Volume (TC) No. ....

Land extent (sqm/toise/perches).....

Area of house (sqm/sq/ft).....

(2) Property ID No.....

Property address.....

Parcel Identification Number (PIN).....

Transcription Volume (TC) No. ....

Land extent (sqm/toise/perches) .....

Area of house (sqm/sq/ft).....

(3) Property ID No. ....

Property address.....

Parcel Identification Number (PIN).....

Transcription Volume (TC) No .....

Land extent (sqm/toise/perches).....

Area of house (sqm/sq/ft).....

(4) Property ID No. ....

Property address.....

Parcel Identification Number (PIN).....

Transcription Volume (TC) No. ....

Land extent (sqm/toise/perches).....

Area of house (sqm/sq/ft).....

Please specify family home of owner and proof of address by providing utility bills for last 3 months.....

**Category 3 Mixed-use Building - ownership**

Owner using building for mixed use.

Please confirm if building represents family home of owner –

YES  NO

Please specify -

Property ID No. ....

Property address.....

Parcel Identification Number (PIN) .....

Transcription Volume (TC) No.....

Land extent (sqm/toise/perches).....

Total area of building (sqm/toise/perches).....

Area being used as main residence (sqm/sq/ft).....

Area being used as non-residential (sqm/sq/ft).....

Percentage of building used as family home.....  
per cent

**For refund of municipal tax on family home, kindly attach a copy of your municipal tax claim/receipt –**

By Bank

Bank name.....

Bank account No.....

or by cheque

National identity card no .....

Contact No. ....

If there is any change in circumstances, you are requested to notify the Council.

The information provided may be used for compiling and maintaining the Cadastral Database as provided for under the Local Government Act.

Any person who makes a statement which is false or misleading shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.

I ..... do hereby  
declare the above information is true and correct to the best of my knowledge.

.....

Signature

.....

Date