

# THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2015

Act No. 9 of 2015

Government Gazette of Mauritius No. 47 of 14 May 2015

Proclaimed by [\[Proclamation No. 11 of 2015\]](#) – w.e.f 2 July 2015  
sections 15, 27, 30, 40, 44(a) to (c), (e)(ii) and (f) to (j), 45, 51(g) and 52

Proclaimed by [\[Proclamation No. 16 of 2015\]](#) w.e.f :

- 15 August 2015, section 43 (a) to (m)
- 1 July 2015, section 43 (n)

Proclaimed by [\[Proclamation No. 26 of 2015\]](#) w.e.f 23 October 2015:  
Section 38(b)

Proclaimed by [\[Proclamation No. 38 of 2015\]](#) w.e.f 1 December 2015:  
Section 37(a) and (b)ii

Proclaimed by [\[Proclamation No. 2 of 2016\]](#) w.e.f 15 February 2016 - sections 6(a) to (c) and (e) to (g), 8, 12(n) to (r), 23(e) and 38(a), (c) and (d)

Proclaimed by [\[Proclamation No. 10 of 2016\]](#) -

(a) sections 12(b) and (t), 17(f), 21(k) and (l), 24(t), (zc) in so far as it relates to section 123A, (ze), (zf), (zj) and (zm), 35(c), 53(i), (j) and (p) w.e.f 1 June 2016;

(b) section 53(h) in so far as it relates to Part VIA and (x) w.e.f 1 July 2016.

*I assent*

14 May 2015

**M. A. OHSAN BELLEPEAU (Mrs)**  
*Acting President of the Republic*

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## ARRANGEMENT OF SECTIONS

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### An Act

#### To provide for the implementation of measures announced in the Budget Speech 2015 and for matters connected, consequential or incidental thereto

ENACTED by the Parliament of Mauritius, as follows –

**1. Short title**

This Act may be cited as the **Finance (Miscellaneous Provisions) Act 2015**.

**2. Advertisements Regulation Act amended**

The Advertisements Regulation Act is amended –

- (a) in section 2, in the definition of “fee” or “advertising structure fee”, in paragraph (b), by deleting the words “section 7” and replacing them by the words “sections 6(1A) and 7”;
- (b) in section 6, by inserting, after subsection (1), the following new subsection –

(1A) Any owner who fails to register his advertising structure within the time limit specified in subsection (1)(a) shall be liable to pay to the Director-General, in addition to the appropriate fee specified in the second column of the Schedule, a penalty of 50 per cent of that fee.

**3. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

- (a) in section 6(1) –
- (i) in paragraph (ea), by deleting the words “traded on the stock exchange of Mauritius”;
  - (ii) in paragraph (f), by deleting the words “or gold” and replacing them by the words “, gold or shares or units in gold funds”;
- (b) in section 11 –
- (i) in the heading, by adding the words “**and other Reserve Funds**”;
  - (ii) by inserting, after subsection (3), the following new subsection –
 

(3A) Notwithstanding subsection (3), the Bank may, with the approval of the Board, create, out of its net profits, reserves for monetary policy purposes or such other specific purposes as the Bank may determine in conformity with accounting principles applicable to central banks and best international practices.
  - (iii) by adding the following new subsection –
 

(7) The Bank may, at the end of any financial year, meet any loss incurred by it in that year from the General Reserve Fund.
- (c) in section 21(1), by deleting the word “month” and replacing it by the words “2 months”;
- (d) in section 47, by repealing subsection (5) and replacing it by the following subsection –
- (5) Funds out of the Special Reserve Fund may be used –
    - (a) for the purpose of increasing the amount paid as capital of the Bank in accordance with section 10(4); or
    - (b) by the Bank, in exceptional circumstances and with the approval of the Board, for monetary policy purposes.

(e) by inserting, after section 48, the following new section –

**48A. Licensing and overseeing of financial market infrastructure and payment scheme providers**

(1) The Bank shall be responsible for the regulation, licensing, registration and overseeing of payment systems, clearing houses and the issuance and quality of payment instruments and may impose administrative penalties on a financial institution pursuant to section 50(6).

(2) The Bank may, by regulations –

- (a) require the registration or licensing of any payment, clearing or securities settlement system or the operator of any such system or any payment scheme provider;
- (b) require any payment, clearing and settlement system or the operator of such system or a payment scheme provider to observe such conditions and requirements as the Bank may determine; and
- (c) require any payment, clearing and settlement system or the operator of any such system or a payment scheme provider to pay to the Bank such non-refundable processing fee and annual licence fee as may be prescribed in regulations made by the Bank, with the approval of the Minister.

(3) The Bank may appoint its officers or any other qualified person to conduct an examination of the payment or clearing systems, their operator and participants, as well as payment scheme providers, to –

- (a) examine such accounts, books, documents and other records;
- (b) obtain such information and records from them; and
- (c) take such other action, as the Bank may consider necessary or advisable.

(4) The Bank may obtain such information as it requires from payment, clearing and settlement systems, and participants, as well as payment scheme providers as the Bank may require.

(5) The Bank may disclose any information or data obtained under subsection (3) or (4), in whole or in part in aggregate form.

(f) in section 50, by repealing subsection (3B);

(g) in section 54, by inserting, after subsection (2C), the following new subsections –

(2D) Every member of the Committee, other than the Governor and the Deputy Governors, shall take an oath of confidentiality in the form set out in the Fifth Schedule.

(2E) A decision of the Committee shall be taken by a simple majority of the members present and voting except that, in the event of an equality of votes, the Chairperson of the Committee shall have and exercise a second or casting vote.

(h) by adding the Fifth Schedule set out in the First Schedule to this Act.

#### **4. Banking Act amended**

The Banking Act is amended –

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

“place of business”, in relation to a bank, includes its head or main office, a branch, an agency, a representative office, a mobile branch, an office established and maintained for a limited period and any other place used by the bank for the dispensing or acceptance of money on account or for the conduct of other banking business;

“specialised financial institution” means an institution holding a specialised financial institution licence;

“specialised financial institution licence” means a licence issued under section 11B(4);

- (b) in section 4(3), by inserting, after paragraph (a), the following new paragraph –
- (aa) a specialised financial institution;
- (c) in section 7(7), by deleting the words “or office” and replacing them by the words “, office or place of business”;
- (d) in section 8, by deleting the word “banking”;
- (e) in section 9 –
- (i) by deleting the words “branch or office” and replacing them by the words “other place of business”;
- (ii) by adding the following subsection, the existing provision being numbered as subsection (1) –
- (2) Notwithstanding subsection (1), a bank may, with the approval of the central bank, display at its principal place of business an authenticated copy of the licence granted to it under this Part, in such form and manner as the central bank may approve.
- (f) by inserting, after section 11A, the following new section –

**11B. Licensing of specialised financial institution**

(1) A body corporate set up for the purpose of facilitating the economic development of Mauritius may apply, in such form and manner as the central bank may determine, for a specialised financial institution licence.

(2) An application under subsection (1) shall be accompanied by such information as the central bank may determine.

(3) The central bank shall, within 60 working days of the receipt of an application, or the supply of any additional information or document, whichever is the later, determine whether to grant or refuse the application and inform the applicant within 7 days of its determination.

(4) Where the central bank grants an application under this section, it shall, on payment of such licence fee as may be prescribed, issue a specialised financial institution licence to the applicant.

(5) Every specialised financial institution licence shall –

- (a) specify the name of the licensee; and
- (b) be subject to such terms and conditions as the central bank may impose.

(6) Every specialised financial institution shall comply with such prudential requirements as the central bank may specify.

(7) The central bank may, by guidelines, instructions or directives, require a specialised financial institution to comply with such specific

provision of this Act as it considers appropriate, to ensure effective supervision of the institution.

(8) The central bank may cause an inspection of the operations and affairs of a specialised financial institution to be made by its officers or such other duly qualified person as it may appoint, so as to assess whether the specialised financial institution is complying with the banking laws and any guidelines, instructions or directives issued by the central bank.

(9) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

(g) in section 14D, by inserting, after subsection (4), the following new subsection –

(4A) This section shall not apply to a loan made or provided by any person specified in the Fourth Schedule.

(h) in section 32A –

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

(1) Subject to subsection (11), where, for the purpose of restructuring its business or for such other purpose as the central bank may approve, a bank proposes to transfer the whole or part of its undertaking to –

- (a) its parent;
- (b) its wholly owned subsidiary;
- (c) a wholly owned subsidiary of its parent; or
- (d) another financial institution or a specialised financial institution,

it shall apply, in such form and manner as the central bank may determine, to the central bank for approval and pay such non-refundable processing fee as the central bank may, with the approval of the Minister, determine.

(ii) in subsection (5), by inserting, after the word “for”, the words “a transfer of the whole or part of the undertaking of a bank”;

(iii) in subsection (5A), by inserting, after the word “proposed”, the words “transfer of its business or the”;

(iv) in subsection (11), by inserting, after the words “action for the”, the words “transfer or”;

(v) in subsection (14), in the definition of “transferee bank”, by inserting, after the word “bank”, the words “or the financial institution”;



- (i) in section 34 –
  - (i) in subsection (6A), by deleting the figure “6” and replacing it by the words “(6)”;
  - (ii) by inserting, after subsection (6A), the following new subsection –
    - (6B) Notwithstanding subsection (6)(a), a financial institution may, with the approval of the central bank, display at its principal place of business, branch or office an authenticated copy of its duly audited latest financial statements in such form and manner as the central bank may approve.
- (j) in section 57(7), by inserting, after the word “form”, the words “and manner”;
- (k) in section 63(1), by inserting, after the word “day”, the words “, or any part thereof,”;
- (l) in section 64(16), by deleting the words “section 123” and replacing them by the words “sections 123 and 124”;
- (m) in section 79(3), by deleting the words “not more than 2 years” and replacing them by the words “such period as the central bank may determine”;
- (n) in section 82(1), by inserting, after paragraph (a), the following new paragraphs –
  - (aa) suspend or reduce, as from the date of his appointment or any subsequent date, the right of creditors of the financial institution to claim or receive interest on any money owing to them by that financial institution;
  - (ab) cancel any agreement between the financial institution and any other party to advance moneys becoming due after the date of the receiver’s appointment, or cancel any agreement to extend any existing facility, where –
    - (i) in the opinion of the receiver such advance or any loan under such facility would not be adequately secured or would not be repayable on terms satisfactory to the receiver;
    - (ii) the financial institution lacks the necessary funds to meet its obligations under any such agreement; or
    - (iii) any such act would not otherwise be in the interests of the financial institution;
- (o) in section 100, by repealing subsection (3A);
- (p) in the Third Schedule –
  - (i) in item 1 –

- (A) by inserting, after the words “transfer of”, the words “the whole or part of the”;
- (B) in paragraphs (b) to (f), by inserting, after the word “shall”, the words “, in respect of the transferred undertaking”;
- (ii) in item 2(a), by inserting, after the words “Every person who”, the words “, in relation to the transferred undertaking”;
- (iii) in item 3(a)(i), by deleting the words “the same proportion of the share capital as he held in the transferor bank immediately before the appointed day” and replacing them by the words “a number of shares representing his proportionate share of the net asset value that the transferred undertaking bears to the net asset value of the transferee bank following the completion of the transfer”;
- (q) by adding the Fourth Schedule set out in the Second Schedule to this Act.

#### **5. Borrower Protection Act amended**

The Borrower Protection Act is amended, in section 9(1)(a), by deleting the words “has, or is” and replacing them by the words “and his guarantor, if any, have, or are”.

#### **6. Business Registration Act amended**

The Business Registration Act is amended –

- (a) in section 2 –
  - (i) in the definition of “business”, by inserting, after paragraph (a), the following new paragraph, the word “but” at the end of paragraph (a) being deleted –
    - (aa) includes any activity of –
      - (i) a statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act;
      - (ii) a co-operative society registered under the Co-operatives Act;
      - (iii) an association registered under the Registration of Associations Act; and
      - (iv) a trade union registered under the Employment Relations Act; but
    - (ii) by deleting the definition of “public sector agency” and replacing it by the following definition –
 

“public sector agency” means any agency specified in the Third Schedule;
- (b) by repealing section 9A and replacing it by the following section –

**9A. Registration of bodies**

Every –

- (a) statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act;
- (b) co-operative society registered under the Co-operatives Act;
- (c) association registered under the Registration of Associations Act; and
- (d) trade union registered under the Employment Relations Act,

shall be considered to be registered under this Act.

- (c) by inserting, after section 9A, the following new section –

**9B. Sharing of information**

(1) For facilitation purposes, the Registrar of Businesses shall, through the CBRD, share with another public sector agency, information relating to a business.

(2) No public sector agency shall disclose any information obtained pursuant to subsection (1) to a third party.

- (d) in section 13 –

- (i) in subsection (1), by deleting the words “in such manner and through such computer system” and replacing them by the words “through CBRIS or such other electronic system, and in such manner”;
- (ii) by adding the following new subsection –

(3) In this section –

“CBRIS” has the same meaning as in the Companies Act.

- (e) in section 14, by inserting, after subsection (1), the following new subsection –

(1A) (a) The business registration number of a person used by him or a public sector agency shall be the unique identification number of that person.

(b) The unique identification number of a person shall be the person’s official identification number whenever reference is made to him.

(c) Any number of identification, other than the identification number referred to in paragraph (a) which is used by a public sector agency with which a transaction is made –

- (i) shall be used by the public sector agency solely for internal purposes; and
  - (ii) shall not appear on any document issued to any person.
- (f) in the First Schedule, in Part II, by deleting item 2;
- (g) by adding the Third Schedule set out in the Third Schedule to this Act.

**7. Central Water Authority Act amended**

The Central Water Authority Act is amended, in section 50(2) –

- (a) by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) a Chairperson, to be appointed by the Minister;

- (b) by inserting, after paragraph (d), the following new paragraphs –
- (da) a representative of the Council of Registered Professional Engineers of Mauritius established under the Registered Professional Engineers Council Act;
  - (db) a representative of the Faculty of Engineering of the University of Mauritius;
- (c) in paragraph (f), by deleting the words “other areas and interests” and replacing them by the words “consumer organisations, industrial and manufacturing sectors, the tourism sector and small and medium enterprises”.

## 8. Civil Status Act amended

The Civil Status Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
- “public sector agency” has the same meaning as in the Business Registration Act;
- (b) by inserting, after section 17, the following new sections –

### **17A. Use of NIC number for minors**

(1) Where a transaction is made in the name of a minor, the document witnessing the transaction shall contain the NIC number of the minor.

(2) (a) The NIC number of a minor used by him or by a public sector agency shall be the unique identification number of that minor.

(b) The unique identification number of a minor shall be the minor’s official identification number whenever reference is made to him.

(c) Any number of identification, other than the NIC number of a minor, which is used by a public sector agency with which a transaction is made –

- (i) shall be used by the public sector agency solely for internal purposes; and
- (ii) shall not appear on any document relating to that minor.

#### **17B. Sharing of information**

(1) For facilitation purposes, the Registrar of Civil Status shall, through his electronic system, share with another public sector agency, information relating to the name, address, date of birth, gender, NIC number and date of death, if any, of a person, other than a minor.

(2) No public sector agency shall disclose any information obtained pursuant to subsection (1) to a third party.

#### **9. Code de Commerce amended**

The Code de Commerce is amended, in article 50, by adding the following new alinéas –

Toute société non continuée à son terme expiré, ou toute société ne s'étant pas acquittée des dûs stipulés au Twelfth Schedule du Companies Act, peut, après trois ans, être radiée du registre tenu par le Registrar of Companies selon les procédures établies par celui-ci.

Toute société radiée en vertu de l'alinéa précédent pourra être réinsérée au registre du Registrar of Companies à condition qu'il soit démontré à la satisfaction du Registrar of Companies –

- 1 qu'une telle réinsertion est justifiée;
- 2 que la société s'est acquittée de tout arriéré sur les dûs stipulés au Twelfth Schedule du Companies Act.

## 10. Companies Act amended

The Companies Act is amended –

- (a) in section 2(1), by inserting, in the appropriate alphabetical order, the following new definition –

“CBRIS” or “Companies and Businesses Registration Integrated System” means, for the purposes of this Act, the Business Registration Act, the Foundations Act and the Limited Partnerships Act, the electronic system operated by the Registrar for –

- (a) the filing of particulars, financial statements and other documents; and
- (b) the payment of fees;

“microenterprise” has the same meaning as in the Small and Medium Enterprises Development Authority Act;

“small enterprise” has the same meaning as in the Small and Medium Enterprises Development Authority Act;

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

### **12A. Rectification on Registrar’s initiative or on request**

(1) The Registrar may, on his own initiative or on request, rectify in his registers any typographical or grammatical mistake.

(2) The Registrar shall proceed with a rectification under subsection (1) without any further filing.

- (c) in section 13(1) –

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

- (b) the payment of any fee under this Act, the Business Registration Act, the Foundations Act or the Limited Partnerships Act;

- (ii) in paragraph (c), by inserting, after the word “notice”, the words “, financial statements”;

- (iii) by deleting the words “electronically in such manner and through such computer system” and replacing them by the words “through CBRIS or such other electronic system and in such manner”;
- (d) in section 24(c), by deleting the words “the prescribed form” and replacing them by the words “such form as the Registrar may determine”;
- (e) in section 35(1), by deleting the words “or so nearly resembles that name as to be likely to mislead,”;
- (f) in section 165(1)(a), by deleting the words “a qualified auditor” and replacing them by the words “a member of one of the bodies referred to in section 198(1)”;
- (g) in section 215 –
  - (i) in subsection (3), by deleting the words “A small private company” and replacing them by the words “Subject to subsections (3A) and (3B), a small private company”;
  - (ii) by inserting, after subsection (3), the following new subsections –
    - (3A) An enterprise, not having net assets or having net assets not exceeding 50 million rupees or such other amount as may be prescribed, and which has an annual turnover not exceeding 20 million rupees, incorporated as a company under this Act and registered under the Small and Medium Enterprises Development Authority Act on or after 2 June 2015 –
      - (a) shall be exempt from filing with the Registrar for registration its financial summary for a period of 8 years from the date of its incorporation;
      - (b) after the expiry of the period referred to in paragraph (a), may file with the Registrar for registration a financial summary prepared on a cash basis showing a profit and loss statement only.



(3B) A small private company which has an annual turnover not exceeding 20 million rupees may file with the Registrar for registration a financial summary prepared on a cash basis showing a profit and loss statement only.

(h) in section 223 –

- (i) in subsection (1), by deleting the words “subsection (3)” and replacing them by the words “subsections (1A), (1B) and (3)”;
- (ii) by inserting, after subsection (1), the following new subsections –

(1A) Subsection (1) shall not apply to an enterprise, not having net assets or having net assets not exceeding 50 million rupees or such other amount as may be prescribed, and which has an annual turnover not exceeding 20 million rupees –

- (a) incorporated as a company under this Act; and
- (b) registered under the Small and Medium Enterprises Development Authority Act,

on or after 2 June 2015, for a period of 8 years from the date of its incorporation.

(1B) A small private company which has an annual turnover not exceeding 20 million rupees shall not be required to file with the Registrar an annual return, unless there is a change in its shareholding or in the composition of the board of directors or any other particulars in relation thereto.

- (i) in section 268(3), by deleting the words “in the prescribed form” and replacing them by the words “, in such form as the Registrar may determine,”;
- (j) in sections 276(3) and 299(1)(b), by deleting the words “the prescribed form” and replacing them by the words “such form as the Registrar may determine”;

- (k) in section 360(2), by inserting, after paragraph (a), the following new paragraph –
  - (aa) provide for the filing of particulars and documents, and for the electronic payment of fees under this Act, the Business Registration Act, the Foundations Act or the Limited Partnerships Act;

## **11. Consumer Protection (Price and Supplies Control) Act amended**

The Consumer Protection (Price and Supplies Control) Act is amended –

- (a) in Part II, by inserting the following new section –

### **2A. Interpretation of Part II**

In this Part –

“exempt supply” has the same meaning as in the Value Added Tax Act;

“registered person” means a person registered under the Value Added Tax Act;

“taxable supply” has the same meaning as in the Value Added Tax Act.

- (b) in section 7 –
  - (i) by repealing subsections (1) and (2) and replacing them by the following subsections –
    - (1) (a) Where a registered person makes a taxable supply in respect of goods, the registered person shall affix a label in a conspicuous place on a specimen of the goods, indicating the selling price of the goods and –
      - (i) in case the goods are zero-rated, that the amount of VAT is zero;
      - (ii) in any other case, that the amount is inclusive of VAT.

(b) Where a registered person makes a taxable supply in respect of services, the registered person shall, before the supply of the services, make available to the customer the price of the services and indicate –

- (i) in case the services are zero-rated, that the amount of VAT is zero;
- (ii) in any other case, that the amount is inclusive of VAT.

(2) (a) Where a registered person or any other trader makes an exempt supply in respect of goods, he shall affix a label in a conspicuous place on a specimen of the goods, indicating –

- (i) the selling price; and
- (ii) that the amount of VAT is nil.

(b) Where a registered person or any other trader makes an exempt supply in respect of services, he shall, before the supply of the services, make available to the customer the price of the services and indicate that the amount of VAT is nil.

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

(3) Any person who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees and to imprisonment for a term not exceeding 5 years.

- (c) in section 8(1), by deleting the words “No trader” and replacing them by the words “No registered person or other trader”;
- (d) in section 9, by deleting the words “A trader” and replacing them by the words “Any registered person or other trader”;

- (e) by inserting, after Part IV, the following new Part –

**PART IVA – IMPORT AND EXPORT OF GOODS**

**28A. Interpretation of Part IVA**

In this Part –

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“effective date of receipt”, in relation to an application, means the date on which all the information, particulars and documents specified in the application form or guidelines are submitted;

“guidelines” means guidelines issued by the Ministry or Government agency concerned –

- (a) setting out the requirements, the applicable law and the procedure for an application for a permit, licence, approval, authorisation or clearance;
- (b) available for consultation at the Ministry or Government agency; and
- (c) posted on the website of the Ministry or Government agency.

**28B. Import or export permit**

(1) Every import or export permit under this Act shall, subject to subsection (4)(c), be granted or refused, as the case may be, not later than 5 working days from the effective date of receipt of the application.

(2) The requirements and conditions for the import and export of goods shall be laid down in regulations made by the Minister to whom responsibility for the subject of commerce is assigned or guidelines issued by the Ministry responsible for the subject of commerce.

(3) The control and enforcement of the requirements and conditions referred to in subsection (2) shall be exercised by the Director-General, in collaboration with the Permanent Secretary of the Ministry responsible for the subject of commerce.

(4) (a) Where the import or export permit requires clearance from another Government agency, the control and enforcement of the requirements and conditions for the clearance of the goods shall be exercised by that Government agency, in collaboration with the Director-General.

(b) The requirements and conditions referred to in paragraph (a) shall be laid down in regulations made by the Minister to whom responsibility for the subject of commerce is assigned or guidelines issued by the Ministry responsible for the subject of commerce.

(c) The clearance under this subsection shall be granted or refused, as the case may be, not later than 10 working days from the effective

date of receipt of the application, except where the goods require testing by a Government agency.

## 12. Customs Act amended

The Customs Act is amended –

- (a) in section 2 –
  - (i) in the definition of “agent”, by inserting, after paragraph (a), the following new paragraph –
    - (aa) includes a person holding a postal service licence or a courier service licence under the Postal Services Act, appointed as freight forwarding agent under this Act; and
  - (ii) in the definition of “duty”, in paragraph (a), by deleting the words “any customs law” and replacing them by the words “this Act and the Customs Tariff Act”;
  - (iii) in the definition of “taxes”, in paragraph (b), by inserting, after the word “tax”, the words “or levy”;

- (b) by inserting, after section 7, the following new section –

**7A. Act or thing in respect of a validated bill of entry passed before 3 years**

(1) Notwithstanding section 24A and any other customs law, the Director-General shall not, in relation to the liability of a person to pay any amount of duty, excise duty and taxes –

- (a) require any information or return; or
- (b) make any assessment or claim,

under the customs laws in respect of a validated bill of entry passed before a period of 3 years, unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act.

(2) An authorisation under subsection (1) shall be granted where the Director-General establishes to the satisfaction of the Independent Tax Panel that there is prima facie evidence of fraud.

(3) In an application under subsection (1), the Director-General shall specify the period in respect of which he proposes to do the act or thing referred to in subsection (1).

- (c) in section 8(1), by inserting, after the word “shall”, the words “, subject to section 9A,”;
- (d) in section 9A, by inserting, after subsection (1), the following new subsection –

(1A) (a) Where goods are entered and cleared by an SME or a VAT registered person, the duty, excise duty and taxes on the goods cleared shall be paid –

- (i) in the month of June, not later than 2 working days before the end of that month; and
- (ii) in any other month, not later than 7 working days after the end of that month,

provided that the SME or VAT registered person gives a security, by bond, under sections 39 and 42, to cover the deferred payment and the SME or VAT registered person is in compliance with the Revenue Law under the Mauritius Revenue Authority Act.

- (b) In this subsection –

“SME” has the same meaning as in the Small and Medium Enterprises Development Authority Act;

“VAT registered person” means a person registered under the Value Added Tax Act.

- (e) in section 14 –
- (i) in subsection (1), by inserting, after the word “recoverable”, the words “under subsection (2A) or ”;
  - (ii) in subsection (1A), by deleting the words “representing” and “one” and replacing them by the words “not exceeding” and the figure “0.5”, respectively;
  - (iii) by inserting, after subsection (2), the following new subsection –
 

(2A) Part IX of the Value Added Tax Act shall apply to any duty, excise duty, taxes and charges remaining unpaid under the customs laws, after determination of any objection or representation before the Assessment Review Committee established under section 18 of the Mauritius Revenue Authority Act, with such modifications, adaptations and exceptions as may be necessary.
- (f) in section 15 –
- (i) in subsection (1A)(a)(ii), by deleting the word “representing” and replacing it by the words “not exceeding”;
  - (ii) in subsection (1B)(a) –
    - (A) in subparagraph (ii), by deleting the word “representing” and replacing it by the words “not exceeding”;
    - (B) in subparagraph (iii), by deleting the word “one” and replacing it by the figure “0.5”;

- (iii) in subsection (2), by inserting, after paragraph (c), the following new paragraph –
  - (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (iv) in subsection (2A), by adding the following new paragraph –
  - (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
- (v) in subsection (2B), by inserting, after the words “subsection (2A)(a)”, the words “or a decision under subsection (2)(ca)”;
- (g) in section 16A –
  - (i) by adding the following new paragraph, the comma at the end of paragraph (c) being deleted and replaced by a semicolon –
    - (d) any act or thing which is required to be done under the customs laws,
  - (ii) by inserting, after the word “made”, the words “, submitted or done electronically”;
- (h) in section 21(4), by deleting the word “one” and replacing it by the figure “0.5”;
- (i) in section 23 –
  - (i) by deleting the words “the importer” wherever they appear and replacing them by the words “the person”;
  - (ii) by deleting the words “an importer” wherever they appear and replacing them by the words “a person”;



- (iii) by inserting, after subsection (3), the following new subsection –
  - (3A) No claim or refund of duty and excise duty shall be made where the amount is less than 250 rupees or such other amount as may be prescribed.
- (iv) in subsection (5), by inserting, after paragraph (c), the following new paragraph –
  - (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (v) in subsection (6), by adding the following new paragraph –
  - (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
- (vi) in subsection (7), by inserting, after the words “aggrieved by”, the words “a decision under subsection (5)(ca) or”;
- (j) in section 24 –
  - (i) in subsection (3), by deleting the word “one” and replacing it by the figure “0.5”;
  - (ii) in subsection (4), by inserting, after paragraph (c), the following new paragraph –
    - (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
  - (iii) in subsection (5), by adding the following new paragraph –
    - (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
  - (iv) in subsection (6), by inserting, after the words “aggrieved by”, the words “a decision under subsection (4)(ca) or”;
- (k) in section 24A –
  - (i) in subsection (1)(b), by deleting the words “representing” and “one” and replacing them by the words “not exceeding” and the figure “0.5”, respectively;
  - (ii) in subsection (2), by adding the words “or such longer period as may be applicable under section 7A”;

- (iii) in subsection (3), by inserting, after paragraph (c), the following new paragraph –
  - (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (iv) in subsection (4), by adding the following new paragraph –
  - (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
- (v) in subsection (5), by inserting, after the words “aggrieved by”, the words “a decision under subsection (3)(ca) or”;
- (l) in section 61, by repealing subsection (6) and replacing it by the following subsection –
  - (6) (a) Where goods other than seized goods cannot be sold for a sufficient price to cover duty, excise duty and taxes, the Director-General may direct that, in lieu of being sold, the goods shall be destroyed or reserved for a Ministry, a Government department, a local authority, a statutory body, the Rodrigues Regional Assembly or a charitable institution.
  - (b) In this subsection –
    - “charitable institution” has the same meaning as in the Income Tax Act.

(m) in section 66A –

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

(1A) (a) Notwithstanding subsection (1), where the Director-General has reason to believe that the right of the owner or authorised user of a patent, industrial design, collective mark or mark or copyright has been infringed or is likely to be infringed, he may, on his own initiative –

(i) suspend the clearance of the goods for 3 working days;

(ii) at the same time, give notice, electronically or otherwise, to the owner or authorised user, of the suspension and invite the owner or the authorised user, as the case may be, to lodge, within 3 working days, an application under subsection (1).

(b) Where an application is not lodged within 3 working days, the Director-General shall immediately waive the suspension and clear the goods.

(ii) by adding the following new subsection –

(5) This section shall not apply to small quantities of goods of a non-commercial nature, intended for personal use, sent in small consignments or contained in the luggage of a passenger, master or crew.

(n) in section 67, by repealing subsection (2A);

(o) in section 67A –

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

**Obligations of proprietor or occupier of bonded warehouse**

(ii) in subsection (1), by deleting the word “specified” wherever it appears;

(iii) by repealing subsections (2), (3) and (4);

(p) in section 71, by repealing subsection (1) and replacing it by the following subsection –

(1) (a) The proprietor or occupier of every approved bonded warehouse shall take a particular account of –

(i) goods entering his bonded warehouse cleared without verification; or

- (ii) goods entering his bonded warehouse based on the outcome of the verification by the proper officer.

(b) The particular account shall be taken in a computer system or in such other manner as the Director-General may approve.

(c) Where the verification is carried out by a proper officer, the proper officer shall enter the outcome of the verification in the Customs Management System operated by the Customs Department of the Authority.

- (q) by inserting, after section 71, the following new section –

**71A. Accounting of goods removed from bonded warehouse**

(1) Upon release of goods by the Director-General from a bonded warehouse, the proprietor or occupier, as the case may be, of the bonded warehouse shall forthwith record the release in his computer system or in such other manner as the Director-General may determine.

(2) The proprietor or occupier, as the case may be, shall ensure the reconciliation of the records in his computer system of the goods removed from, and the balance of the goods in, the bonded warehouse, with the records in the Customs Management System operated by the Customs Department of the Authority.

(3) Any proper officer shall at all times have online access to the computerised records of the goods in the bonded warehouse, kept and maintained by the proprietor or occupier.

- (r) by repealing section 73;
- (s) in section 119(2), by deleting the words “or wharf” and replacing them by the words “, wharf or airport”;
- (t) by repealing section 125A and replacing it by the following section –

**125A. Power to waive penalty, interest, surcharge or rent**

(1) The Director-General may, in accordance with guidelines issued by the Independent Tax Panel under the Mauritius Revenue Authority Act, waive the whole or part of any penalty, interest, surcharge or rent imposed under any customs law where failure to comply with the customs law was attributable to a just or reasonable cause.

(2) In the exercise of his power under subsection (1), the Director-General shall, in writing, record the reason for waiving the penalty, interest, surcharge or rent.

- (u) in section 127A(1) –
  - (i) by deleting the words “or exporter” and replacing them by the words “, exporter, agent or broker”;

- (ii) in paragraph (a)(i), by inserting, after the word “invoices,”, the words “bank statements,”;
- (v) in section 131(2), by adding the words “and make a scanned copy thereof, which shall be saved in the Customs Management System operated by the Customs Department of the Authority”;
- (w) in section 144 –
  - (i) in subsection (2), by deleting the words “benevolent and charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government, foreign Governments, Ministries and Departments or for other public service” and replacing them by the words “a Ministry, a Government department, a local authority, a statutory body, the Rodrigues Regional Assembly or a charitable institution”;
  - (ii) by adding the following new subsection –
    - (3) In this section –
 

“charitable institution” has the same meaning as in the Income Tax Act.
- (x) in section 162 –
  - (i) in subsection (1)(a), by deleting the words “as may be prescribed, not exceeding the maximum pecuniary penalty imposable under such customs laws for such offence” and replacing them by the words “representing –
    - (i) any duty, excise duty and taxes unpaid on the goods which are the subject matter of the offence; and
    - (ii) such amount as may be prescribed which shall not exceed the maximum pecuniary penalty imposable under the customs laws for the offence.”
  - (ii) by repealing subsection (6).

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

The Customs Tariff Act is amended, in section 5 –

- (a) in subsection (2A) –
  - (i) in paragraph (b), by deleting the words “representing” and “one” and replacing them by the words “not exceeding” and the figure “0.5”, respectively;
  - (ii) by inserting, after paragraph (f), the following new paragraph –
    - (fa) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (d), he

shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

- (b) in subsection (2B) –
  - (i) by inserting, after paragraph (b), the following new paragraph –
    - (ba) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
  - (ii) in paragraph (c), by deleting the words “, he may, within 28 days of the date of the determination” and replacing them by the words “or a decision under subsection (2A)(fa), he may, within 28 days of the date of the determination or decision, as the case may be”.

#### **14. Data Protection Act amended**

The Data Protection Act is amended, in section 24(2), by inserting, after paragraph (d), the following new paragraph –

- (da) for the purpose of making use of a unique identification number to facilitate sharing information and avoid multiple registrations among public sector agencies;

#### **15. Electronic Transactions Act amended**

The Electronic Transactions Act is amended, in section 4(2) –

- (a) in paragraph (a), by adding the word “or”;
- (b) by repealing paragraphs (b) to (f).

#### **16. Environment Protection Act amended**

The Environment Protection Act is amended –

- (a) by repealing section 19A;
- (b) in section 22, by inserting, after subsection (2), the following new subsection –

(2A) In the course of the examination of an application under subsection (2), the EIA Committee may request the applicant to attend a meeting of the EIA Committee, within the time limit referred to in subsection (8), for the purpose of giving such clarification or explanation relating to the application as the EIA Committee may determine.

## 17. Excise Act amended

The Excise Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “cordial” and replacing it by the following definition –
 

“cordial” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by –

    - (a) adding sugar, honey or other natural sweeteners, provided that their mixtures when added in the manufacture shall have a sugar content, expressed as invert sugar, of at least 50 grams per litre; and
    - (b) distilling or mixing ethyl alcohol or distilled spirits with lime juice or any fruit juice,

and which is labelled as such;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –
 

“matured local rum” means local rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

“matured rum” means rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;
- (b) in section 3A(1), by deleting the words “whether the goods are for home consumption or not” and replacing them by the words “where they are for home consumption”;
- (c) in section 3C, by repealing subsections (7) and (8);
- (d) by repealing section 3D;

- (e) in section 5 –
  - (i) in subsection (1) –
    - (A) in paragraph (aa)(ii), by deleting the word “representing” and replacing it by the words “not exceeding”;
    - (B) in paragraph (ac) –
      - (I) in subparagraph (ii), by deleting the word “representing” and replacing it by the words “not exceeding”;
      - (II) in subparagraph (iii), by deleting the word “one” and replacing it by the figure “0.5”;
    - (C) by inserting, after paragraph (c), the following new paragraph –
      - (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (b), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
  - (ii) in subsection (3), by adding the following new paragraph –
    - (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
  - (iii) in subsection (4), by deleting the words “, he may, within 28 days of the date of determination,” and replacing them by the words “or a decision under subsection (1)(ca), he may, within 28 days of the date of the determination or decision, as the case may be,”;
- (f) by repealing section 6;



- (g) in section 22 –
- (i) in subsection (5), by inserting, after paragraph (c), the following new paragraph –
- (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (ii) in subsection (6), by adding the following new paragraph –
- (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
- (iii) in subsection (7), by deleting the words “, he may, within 28 days of the date of the determination,” and replacing them by the words “or a decision under subsection (5)(ca), he may, within 28 days of the date of the determination or decision, as the case may be,”;
- (h) in section 23 –
- (i) in subsection (1), by deleting the words “bank guarantee” and replacing them by the words “bond, with one sufficient surety,”;
- (ii) in subsection (2), by deleting the words “such manner and in such amount as he thinks fit” and replacing them by the words “the form of a bond, with one sufficient surety, and in such amount as the Director-General may require”;
- (i) in section 52 –
- (i) in subsection (5), by inserting, after paragraph (c), the following new paragraph –
- (ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

- (ii) in subsection (6), by adding the following new paragraph –
    - (c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
  - (iii) in subsection (7), by deleting the words “, he may, within 28 days of the date of determination,” and replacing them by the words “or a decision under subsection (5)(ca), he may, within 28 days of the date of the determination or decision, as the case may be,”;
- (j) in section 52A –
- (i) in the heading, by adding the words “**or PET flakes or recycling of waste PET bottles**”;
  - (ii) in subsection (1), by inserting, after the word “bottles”, the words “or PET flakes or waste PET bottles recycled into reusable goods”;
  - (iii) in subsection (2)(b)(i), by deleting the word “and” and replacing it by the word “or”;
  - (iv) in subsections (3) and (4), by deleting the words “exported” and “million” and replacing them by the words “or PET flakes exported or waste PET bottles recycled into reusable goods” and “thousand”, respectively;
  - (v) in subsection (6), by adding the following new definition, the full stop at the end of the definition of “PET bottle” being deleted and replaced by a semicolon –

“PET flakes” means small fragments of a PET bottle which are broken off from the whole by cutting and crushing operations.
- (k) by repealing the Fourth Schedule and replacing it by the Fourth Schedule set out in the Fourth Schedule to this Act.

**18. Financial Services Act amended**

The Financial Services Act is amended –

- (a) in section 2 –
  - (i) by inserting, after the words “In this Act”, the words “, unless otherwise expressly provided”;
  - (ii) in the definition of “Minister”, by deleting the word “finance” and replacing it by the words “financial services”;
- (b) by inserting, after Part XI, the following new Part –

**PART XIA – THE FINANCIAL SERVICES PROMOTION AGENCY**

**85A. Application of Part XIA**

(1) This Part shall apply to the Financial Services Promotion Agency established under section 85B.

(2) Subject to subsection (3), the other Parts of this Act shall not apply to this Part.

(3) Sections 2, 80(1) and (2), 81, 84 and 85 and Part XII shall apply to the Agency as they apply to the Commission with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them in conformity with this Part.

(4) In this Part –

“Agency” means the Financial Services Promotion Agency established under section 85B;

“Board” means the Board referred to in section 85B(2);

“Chairperson” means the Chairperson of the Board appointed under section 85B(3);

“Director” means the Director of the Agency appointed under section 85D;

“employee” means an employee of the Agency appointed under this Part;

“member” –

- (a) means a member of the Board; and
- (b) includes the Chairperson.

**85B. The Financial Services Promotion Agency**

(1) There is established for the purposes of this Act a Financial Services Promotion Agency.

(2) The Agency shall be a body corporate and shall be administered and managed by a Board.

(3) The Board shall consist of a Chairperson and not more than 4 other members appointed by the Minister.

(4) Every member shall hold office for a period of 3 years on such terms and conditions as the Minister may determine and shall be eligible for reappointment.

(5) Every member shall be paid such fees as the Board may, with the approval of the Minister, determine.

(6) The Board shall meet as often as is necessary but not less than once every month and at such time and place as the Chairperson may determine.

(7) In the absence of the Chairperson at a meeting of the Board, the members present shall elect a member to act as Chairperson for that meeting.

(8) At any meeting of the Board, 3 members shall constitute a quorum.

(9) The Board may co-opt such other person as may be of assistance in relation to any matter before the Board.

(10) Any person co-opted under subsection (9) shall have no right to vote on any matter before the Board.

(11) (a) The Director shall, unless otherwise directed by the Board, attend every meeting of the Board.

(b) The Director may take part in the deliberations of the Board but shall not be entitled to vote on any matter before the Board.

(12) Subject to this section, the Board shall regulate its meetings and proceedings in such manner as it may determine.

(13) (a) The Agency shall, for the purpose of this Part, establish a General Fund into which shall be paid all sums received from the Consolidated Fund.

(b) There shall be paid out of the General Fund all payments required to be made by the Agency and all charges on the Agency.

(c) The Agency shall, not later than 3 months before the commencement of each financial year, submit to the Minister, for approval, an estimate of its income and expenditure for that financial year.

(14) Subject to subsection (15) and to such instructions as it may give or rules of a general nature as it may make, the Board may delegate to the Director or any other employee such of its powers and functions under this Part as may be necessary to assist in the effective management of the Agency other than the power to –

- (a) borrow money;
- (b) raise loans;
- (c) enter into any transaction in respect of capital expenditure which exceeds one million rupees.

(15) No document shall be executed or signed by or on behalf of the Agency unless it is signed by the Director, or, in the absence of the Director, by any other employee appointed by the Board for that purpose.

#### **85C. Objects and functions of Agency**

The objects and functions of the Agency shall be to –

- (a) conduct promotional activities, in or outside Mauritius, for the development of the financial services industry in Mauritius;
- (b) enhance the image of Mauritius as a clean and reputable financial centre;
- (c) advise the Minister on matters relating to the promotion and development of the financial services industry in Mauritius.

#### **85D. Director of Financial Services Promotion Agency**

(1) There shall be a chief executive officer of the Agency who shall –

- (a) be known as the Director; and
- (b) be appointed by the Board with the approval of the Minister, on such terms and conditions as it may determine.

(2) (a) The Director shall be responsible for the execution of the policy of the Board and for the control and management of the day-to-day business of the Agency.

(b) In the discharge of his functions, the Director shall act in accordance with such directions as he may receive from the Board.

(3) (a) In the discharge of his functions under this Part, the Director shall be assisted by such employees as may be necessary.

(b) The employees shall be under the administrative control of the Director.

(c) The Agency may, with the approval of the Minister, make use of the services of an employee of the Ministry to assist the Agency in the discharge of its functions.

(4) The Director may, with the approval of the Board, delegate his functions or any power delegated to him under section 85B(14) to an employee.

## 19. Foundations Act amended

The Foundations Act is amended –

- (a) in section 28, by inserting, after subsection (2), the following new subsection –
- (2A) (a) Notwithstanding any other enactment, the Registrar may authorise the filing of any document, and the payment of any fee, under this Act to be made, submitted or done electronically through CBRIS or such other electronic system, and in such manner as the Registrar may approve.
- (b) In this subsection –
- “CBRIS” has the same meaning as in the Companies Act.
- (b) in section 42, by adding the following new subsection –
- (3) Where a notice is delivered to the Registrar under subsection (2), the Registrar shall remove the Foundation from the register.
- (c) in section 44, by adding the following new subsection –
- (5) Where a notice or an order is filed with the Registrar under subsection (4), the Registrar shall remove the Foundation from the register.
- (d) in section 49(1)(a), by inserting, after the word “Foundation”, the words “or member of its Council”;
- (e) by inserting, after section 50, the following new section –

### **50A. Compounding of offences**

- (1) (a) Notwithstanding section 50, the Registrar may, with the consent of the Director of Public Prosecutions, compound an offence committed by a person under this Act where the person agrees in writing to pay an amount acceptable to the Registrar not exceeding the maximum penalty imposable under this Act for that offence.
- (b) For the purpose of paragraph (a), the Registrar shall chair a committee which shall include 2 other senior officers from his staff designated by him.
- (2) Every agreement to compound shall be in writing and signed by the Registrar and the person referred to in subsection (1)(a), and witnessed by an officer, and a copy shall be delivered to such person.
- (3) Every agreement to compound shall be final and conclusive.
- (4) Where the Registrar compounds an offence in accordance with this section, no further proceedings shall be taken in respect of the offence so compounded against the person.

## 20. Freeport Act amended

The Freeport Act is amended –

- (a) in section 7 –
  - (i) in subsection (3), by repealing paragraph (c) and replacing it by the following paragraph –
    - (c) In this subsection –
      - “support services” means ship management services or such other services as may be prescribed.
  - (ii) in subsections (5)(a)(ia) and (7), by deleting the words “Category F of item 3” and replacing them by the words “item 3(l)”;
- (b) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Fifth Schedule to this Act.

## **21. Gambling Regulatory Authority Act amended**

The Gambling Regulatory Authority Act is amended –

- (a) in section 2 –
  - (i) in the definition of “duty”, in paragraph (a), by deleting the words “114(3)(a), (5)” and replacing them by the words “114(5);
  - (ii) in the definition of “Minister”, by deleting the word “finance” and replacing it by the words “Gambling Regulatory Authority”;
- (b) in section 15(1), by deleting the words “at the time of making an application to be recruited by the Authority” and replacing them by the words “on accepting an offer of appointment by the Board”;
- (c) in section 38 –
  - (i) in subsection (1)(b), by deleting the words “Board of” and replacing them by the words “Board for”;
  - (ii) by inserting, after subsection (1), the following new subsection –
    - (1A) No totalisator operator shall operate a terminal under subsection (1) unless it holds the appropriate totalisator operator licence in respect of that terminal and pays to the Authority the appropriate licence fee specified in the Third Schedule.
- (d) in section 44(10), by deleting the words “subsection (4)” and replacing them by the words “subsection (4) or (5)”;
- (e) in section 59(3), by deleting the word “of” and replacing it by the words “not exceeding”;
- (f) in section 60 –



- (i) in subsection (1B), by deleting the word “one” and replacing it by the figure “0.5”;
- (ii) by inserting, after subsection (1B), the following new subsection –
  - (1C) Where the Operator has obtained pursuant to subsection (1)(e) the approval of the Board to operate Instant-Win Scratch Games, also known as “*cartes à gratter*”, that approval shall be withdrawn with effect from 30 June 2015.
- (g) in section 62, by repealing paragraph (b);

- (h) in section 63, by –
- (i) repealing paragraph (a) and replacing it by the following paragraph –
    - (a) conduct necessary or appropriate market research;
  - (ii) repealing paragraphs (e) and (f), the word “and” at the end of paragraph (c) being added and the semicolon at the end of paragraph (d) being deleted and replaced by a full stop;
- (i) by inserting, after section 89, the following new section –
- 89A. Lottery Committee not required to take out licence**
- Notwithstanding this Act, the Lottery Committee shall not be required to take out a licence under this Act for the organisation of Government lotteries.
- (j) in section 114 –
- (i) in subsection (1), by deleting the words “corresponding to its licence as specified in Part A of” and replacing them by the words “specified in”;
  - (ii) in subsection (2), by deleting the words “Part B of”;
  - (iii) in subsection (3) –
    - (A) by repealing paragraph (a);
    - (B) in paragraph (b), by deleting the words “Part D of”;
  - (iv) in subsection (5), by deleting the words “Part E of”;
  - (v) in subsections (6) and (7), by deleting the words “Part F of”;
- (k) in section 119(3), by deleting the figure “5” and replacing it by the figure “3”;

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

**119A. Act or thing in respect of a period before 3 years immediately preceding the last day of the period in which the liability to pay duty or tax arose**

(1) Notwithstanding this Act, the Director-General shall, in relation to the liability of a person in respect of duty or tax, not –

- (a) require any information, statement or return;
- (b) make any assessment or claim under this Part,

in respect of a period before 3 years immediately preceding the last day of the period in which the liability to pay the duty or tax arose, unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act.

(2) An authorisation under subsection (1) shall be granted where the Director-General establishes to the satisfaction of the Independent Tax Panel that there is prima facie evidence of fraud.

(3) In an application under subsection (1), the Director-General shall specify the period in respect of which he proposes to do the act or thing referred to in subsection (1).

- (m) in section 121(2)(d)(i), by deleting the figure “30” and replacing it by the figure “10”;
- (n) in section 123, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) (a) Where an agreement is reached before, or a decision is made by, the Assessment Review Committee established under section 18 of the Mauritius Revenue Authority Act, the Director-General, shall, within 5 working days of the date of the agreement or decision, as the case may be, issue a notice to the person specifying the amount of duty or tax payable.

(b) Where a notice is issued to a person under paragraph (a), that person shall pay the amount of duty or tax within 28 days of the date of the notice.

- (o) in sections 124(1) and 125(1), by deleting the words “or 119” and replacing them by the words “, 119 or 123”;
- (p) by repealing section 134 and replacing it by the following section –

**134. Carrying on activity without licence**

Any person, not being a licensee, who, whether on his own account or as an agent—

- (a) causes or permits premises to be used for the purpose of carrying on any activity; or

- (b) carries on, advertises, announces himself or holds himself out in any way as carrying on any activity,

which is regulated under this Act, shall commit an offence and shall, on conviction, be liable to a fine which shall be 5 times the amount of the licence fee which would have been payable in respect of the appropriate licence or 50,000 rupees, whichever is the higher, and to imprisonment for a term not exceeding 10 years.

- (q) by inserting, after section 134, the following new subsection –

**134A. Licensee carrying out betting activity that does not comply with Act**

- (1) A licensee, who, whether on his own account or as an agent –
- (a) causes or permits his premises to be used for the purpose of carrying on any betting activity which is not in compliance with this Act; or
- (b) carries on, advertises, announces himself or holds himself out in any way as carrying on any betting activity which is not in compliance with this Act,

shall commit an offence and shall, on conviction, be liable to a fine which shall be 10 times the amount of the licence fee payable in respect of his licence and to imprisonment for a term not exceeding 15 years.

(2) Where a person is found guilty of an offence under subsection (1), the Court may, in addition to any sentence imposed under that subsection, cancel his licence.

- (r) in section 135, by deleting the figure “200,000” and replacing it by the figure “500,000”;
- (s) in section 136, by deleting the figure “25,000” and replacing it by the figure “50,000”;
- (t) in section 137, by deleting the figure “200,000” and replacing it by the figure “500,000”;
- (u) in section 138(2), by deleting the figure “300,000” and replacing it by the figure “500,000”;
- (v) in section 139, by deleting the figure “50,000” and replacing it by the figure “100,000”;
- (w) by repealing section 156 and replacing it by the following section –

**156. Advertisement**

- (1) No person shall, in any manner, advertise a gambling activity.
- (2) Notwithstanding subsection (1), a person may publish or cause to be published –

- (a) factual information relating to results, fixtures, odds, draws, prizes or pools; or
  - (b) specialised magazines relating to football matches or horse races.
- (3) A publication under subsection (2) shall be subject to such directives or guidelines as the Board may issue.
- (4) No activity shall be sponsored by –
- (a) a licensee; or
  - (b) a person having a direct or indirect interest in a licensee.
- (5) Any person who contravenes subsection (1) or (4) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees.
- (x) by repealing the Third and Fifth Schedules and replacing them by the Third and Fifth Schedules set out in the Sixth Schedule to this Act.

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

The Human Resource Development Act is amended –

- (a) in section 2, in the definition of “member”, by deleting the words “and Vice-Chairperson”;
- (b) in section 7 –
  - (i) in subsection (1), by repealing paragraphs (b) to (n) and replacing them by the following paragraphs –
    - (b) the Financial Secretary or his representative;
    - (c) the Permanent Secretary of the Ministry;
    - (d) the Permanent Secretary of the Ministry responsible for the subject of labour or his representative;
    - (e) the Director of the Mauritius Institute of Training and Development;
    - (f) 3 representatives of the key economic sectors, to be appointed by the Minister after consultation with the Mauritius Employers’ Federation;
    - (g) one representative of registered trade unions from the private sector, to be appointed by the Minister;

- (h) 2 persons having experience in the field of human resource development, to be appointed by the Minister.
- (ii) in subsection (2), by deleting the words “, other than an ex officio member,” and replacing them by the words “appointed under subsection (1)(a) and (f) to (h)”;
- (c) in section 8 –
  - (i) in subsection (1), by deleting the words “3 months” and replacing them by the words “month and”;
  - (ii) in subsection (3), by deleting the word “Fourteen” and replacing it by the word “Six”;
- (d) by repealing sections 9 and 10;
- (e) in section 11(3)(a), by deleting the words “one of its members” and replacing them by the words “such person as it may determine”;
- (f) in section 13 –
  - (i) in subsection (3)(e), by deleting the words “or the Executive Committee”;
  - (ii) in subsection (4)(a), by deleting the words “, Executive Committee”.

### **23. Immigration Act amended**

The Immigration Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “Mauritian Diaspora Scheme” means the Mauritian Diaspora Scheme prescribed under the Investment Promotion Act;
  - “Property Development Scheme” means the Property Development Scheme prescribed under the Investment Promotion Act;
  - “public sector agency” has the same meaning as in the Business Registration Act;
  - “Smart City Scheme” means the Smart City Scheme prescribed under the Investment Promotion Act;
- (b) in section 5 –
  - (i) in subsection (1), by repealing paragraph (g) and replacing it by the following paragraph –
    - (g) he is a person who holds immovable property under the Property Development Scheme or

Smart City Scheme, the purchase price of which is not less than 500,000 US dollars or its equivalent in any other hard convertible foreign currency;

(ii) by adding the following new subsection –

(3) (a) Any person who, at the commencement of this section, has the status of resident pursuant to the acquisition of immovable property from a company holding an IRS certificate or a RES certificate under the Investment Promotion Act or under paragraph (b), shall continue to have the status of resident so long as he holds the immovable property.

(b) Notwithstanding the repeal of the provisions relating to the obtention of the status of resident by a person acquiring immovable property from a company holding an IRS certificate or a RES certificate, those provisions shall continue to apply, in relation to that person, his spouse, dependent child, or other dependent of the person, so long as the person holds the immovable property.

(c) in section 5A(1) –

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

(ab) he is a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme;

(ii) in paragraph (b), by deleting the words “or (aa)” and replacing them by the words “, (aa) or (ab)”;

(iii) in paragraph (c), by inserting, after the words “(aa)”, the words “, (ab)”;

(iv) in paragraph (e), by deleting the words “or (aa)” and replacing them by the words “, (aa) or (ab)”;

(d) in section 6A(1)(b)(i), by deleting the words “or a retired non-citizen” and replacing them by the words “, a retired non-citizen or a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme”;

(e) by inserting, after section 9C, the following new sections –

**9D. Use of identification number for non-citizens**

(1) Notwithstanding any other enactment, every non-citizen –

(a) who is required to be registered under the Business Registration Act shall, in respect of every transaction he makes –

(i) in relation to his business activities, use his business registration number in accordance with the Business Registration Act;

(ii) in relation to any other activity with any public sector agency, use and indicate on any document, whether electronically or otherwise, the identification number allocated to him by the immigration officer;

(b) who is not required to be registered under the Business Registration Act shall, in respect of every transaction he makes in relation to his activities with a public sector agency, use and indicate on any document, whether electronically or otherwise, the identification number allocated to him by the immigration officer.

(2) Where a transaction is made in the name of a minor who is a non-citizen, the document witnessing the transaction shall contain the identification number allocated to the minor by the immigration officer.

(3) No public sector agency shall issue, whether electronically or otherwise, a document in respect of any transaction referred to in subsection (1)(a)(ii) or (b), unless the document contains the identification number allocated to the non-citizen by the immigration officer.



(4) Every public sector agency shall use and indicate in its records, whether electronically or otherwise, the identification number allocated to the non-citizen with whom a transaction is carried out pursuant to subsection (1)(a)(ii) or (b) and in respect of whom a record is required to be kept.

(5) (a) The identification number allocated to a non-citizen referred to in subsection (1)(a)(ii) or (2) shall be the unique identification number of that non-citizen.

(b) The unique identification number of a non-citizen shall be the non-citizen's official identification number whenever reference is made to him.

(c) Any number of identification, other than the identification number referred to in paragraph (a), which is used by a public sector agency with which the transaction is made –

- (i) shall be used by that public sector agency solely for internal purposes; and
- (ii) shall not appear on any document relating to that non-citizen.

(6) This section shall apply to non-citizens referred to in sections 5, 5A, 6, 6A, 9, 9A, 9B and 9C.

#### **9E. Register of non-citizens**

The immigration officer shall keep and maintain an electronic register of non-citizens referred to in sections 5, 5A, 6, 6A, 7, 9, 9A, 9B and 9C.

#### **9F. Sharing of information**

(1) For facilitation purposes, the immigration officer shall, through an electronic system, share with another public sector agency such information as may be mutually agreed upon, in relation to –

- (a) a non-citizen, his name and address and date of arrival in, and date of departure from, Mauritius; and
- (b) a citizen of Mauritius, his name and address and date of departure from, and date of arrival in, Mauritius.

(2) No public sector agency shall disclose any information obtained pursuant to subsection (1) to a third party.

### **24. Income Tax Act amended**

The Income Tax Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “exempt person” and replacing it by the following definition –

"exempt person" –

- (a) means an employee whose emoluments in a month do not exceed one thirteenth of the Category A Income Exemption Threshold specified in the Third Schedule; but
- (b) does not include a director or a member referred to in section 96(3);

- (ii) by deleting the definition of "foreign tax" and replacing it by the following definition –

"foreign tax" means any tax of every kind and description imposed by the law of another State;

- (iii) in the definition of "year", by deleting the words "1 January" and replacing them by the words "1 July";

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

"CSR programme" means a programme having as its objects the alleviation of poverty, the relief of sickness or disability, the advancement of education of vulnerable persons or the promotion of any other public object beneficial to the Mauritian community;

"Revenue Law", in relation to section 76, has the same meaning as in the Mauritius Revenue Authority Act;

- (b) in section 27A, by repealing subsection (3) and replacing it by the following subsection –

(3) In the case of a couple where neither spouse is a dependent spouse, the relief under subsections (1) and (2) shall at the spouses' option be divided equally for each spouse.

- (c) by inserting, after section 27B, the following new section –

**27C. Solar Energy Investment Allowance**

(1) Subject to this section, where an individual has in an income year invested in a solar energy unit, including photovoltaic kits and battery for storage of electricity, he shall be entitled to relief, by way of deduction from his net income, of the amount invested in that income year.

(2) In the case of a couple, where neither spouse is a dependent spouse, the relief may, at the spouses' option, be taken by one spouse or divided equally for each spouse.

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

- (d) by repealing section 44A;

- (e) by inserting, after section 49A, the following new section –

**49B. Small company qualified under an approved scheme**

(1) Notwithstanding this Act, but subject to this section, a small company which qualifies under a scheme referred to in section 5A of the Small and Medium Enterprises Development Authority Act shall be exempt –

- (a) from income tax; and
- (b) from the requirements to deduct income tax under section 111C.

(2) The period of exemption under subsection (1) shall not exceed 8 succeeding years from the income year immediately ending after 1 July 2015 or from the income year in which the small company starts its activity, whichever is the later.

(3) Any unrelieved tax losses shall not be carried forward after the expiry of the period referred to in subsection (2).

- (4) In this section –

“small company” means a company –

- (a) incorporated under the Companies Act; and
- (b) registered under the Small and Medium Enterprises Development Authority Act,

on or after 2 June 2015.

(f) in section 50B –

(i) in subsection (1), by deleting the words “from the end of the first quarter”, “from the end of the second quarter” and “from the end of the third quarter” and replacing them by the words “from the end of the month in which the first quarter ends”, “from the end of the month in which the second quarter ends” and “from the end of the month in which the third quarter ends”, respectively;

(ii) in subsection (2), by deleting the words “on 30 September” and “statement” and replacing them by the words “in the month of September” and “Statement”, respectively;

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

(2A) Where the APS quarter ends in the month of March, the due date for submission of the APS Statement and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of June.

(iv) in subsection (4)(a), by deleting the figure “4” and replacing it by the figure “10”;

(v) by adding the following new subsections –

(5) Where a company has an approved return date falling in the month of June and is required under this section to submit an APS Statement for the third quarter of an accounting year, it may opt to submit an APS Statement in respect of the fourth quarter.

(6) The due date for the submission of the APS Statement and payment of tax under subsection (5) shall be 30 September following the end of the quarter.

(7) Notwithstanding subsection (1) and subject to subsection (4), where a company which has an approved return date falling in the month of June submits an APS Statement under subsection (5), the due date for submission of the APS Statement and payment of tax for the first quarter of the succeeding accounting year shall be 31 January following the end of that quarter.

(g) in section 50D, by repealing subsection (2);

(h) in section 50H(2) –

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

(e) 1 July 2015, 1 July 2016 and 1 July 2017 –

- (i) with regard to its income derived from banking transactions with non-residents and corporations holding a Global Business Licence under the Financial Services Act, 3.4 per cent on book profit and 1.0 per cent on operating income;
  - (ii) with regard to its income derived from sources other than from transactions referred in subparagraph (i), 10 per cent on the chargeable income;
- (ii) by adding the following new paragraph –
  - (f) 1 July 2018 and in respect of every subsequent year of assessment, 1.70 per cent on book profit and 0.50 per cent on operating income.
- (i) in section 50J(2), by deleting the words “and 1 January 2014” and replacing them by the words “, 1 January 2014, 1 January 2015, 1 July 2015, 1 July 2016 and 1 July 2017”;

- (j) in section 50L –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Every company shall in every year set up a CSR Fund equivalent to 2 per cent of its chargeable income of the preceding year to implement a CSR Programme in accordance with its own CSR framework.
- (ii) by repealing subsections (2) and (3);
- (iii) by inserting, after subsection (4), the following new subsection –
- (4A) A company shall submit as an annex to its return of income a statement showing the amount of CSR spent and the details of CSR projects implemented by the company during the income year.
- (iv) in subsection (5), by deleting the words “, subject to the approval of the committee referred to in subsection (2),”;
- (k) in section 76 –
- (i) in subsection (1) –
- (A) in paragraph (a), by deleting the words “income tax” and replacing them by the words “taxes of every kind and description covered under the arrangement”;
- (B) in paragraph (b) –
- (I) in subparagraph (i), by deleting the words “income tax and foreign tax” and replacing them by the words “taxes of every kind and description, and foreign tax covered under the arrangement; or”;
- (II) by repealing subparagraph (iii);

- (C) by adding the following new paragraph –
- (c) with a view to assisting in the administration of the laws in relation to taxes of every kind and description, and foreign tax, covered under the arrangement.
- (ii) in subsections (2) and (3), by deleting the words “income tax” and replacing them by the words “taxes of every kind and description covered under the arrangement”;
  - (iii) in subsection (5), by deleting the words “section 154” and replacing them by the words “any Revenue Law”;
  - (iv) by inserting, after subsection (5), the following new subsection –
    - (5A) For the implementation of an arrangement under subsection (1) –
      - (a) the Director-General may require any person to –
        - (i) establish, maintain and document such due diligence procedures as the Director-General may determine;
        - (ii) provide the Director-General with information of a specified description;
      - (b) any information required under subparagraph (ii) shall be provided to the Director-General at such time and in such form and manner as he may determine.
  - (l) in section 91, by deleting the words “1 January” and replacing them by the words “1 July”;
  - (m) in section 93(4A), by repealing paragraph (d);

- (n) in section 100(1A), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –

(b) A person registered as an employer for the purposes of PAYE who, at any time, has in his employment fewer than 25 employees may submit his PAYE return and remit the tax withheld in accordance with paragraph (a).

- (o) in section 106(1), by deleting the table and replacing it by the following table –

<b>In respect of CPS quarter</b>	<b>Due date for submission of CPS Statement and payment of tax</b>
1 July to 30 September	2 days, excluding Saturdays and public holidays, before the end of December
1 October to 31 December	31 March
1 January to 31 March	2 days, excluding Saturdays and public holidays, before the end of June

- (p) in section 111A(1), by deleting the definition of “payer” and replacing it by the following definition –

“payer” –

- (a) means any person responsible for the payment of any amount or sum referred to in section 111B; but
- (b) does not include a company which has an annual turnover not exceeding 6 million rupees;
- (q) in section 111F, by deleting the words “122D” and replacing them by the words “122D(1)(a)”;
- (r) in section 111K –
- (i) in subsection (1), by deleting the words “15 February” and replacing them by the words “15 August”;
- (ii) in subsection (4A), by repealing paragraph (d);
- (s) in section 112 –
- (i) in subsection (1), by deleting the words “31 March” and replacing them by the words “30 September”;
- (ii) in subsection (3), by deleting the words “15 April” and replacing them by the words “15 October”;
- (t) in section 114(1), by deleting the figure “4” and replacing it by the figure “3”;
- (u) in section 116 –
- (i) in subsection (2A), by deleting the words “44A or”;



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

(2B) Where the accounting period ends in the month of June and the company has submitted an APS Statement in respect of the fourth quarter, the due date for submission of the return and payment of tax for that accounting year shall be 31 January of the following year.

(2C) Where the accounting period ends in the month of December, the due date for submission of the return and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of June.

- (v) in section 117A(2), by deleting the words “31 December” and replacing them by the words “30 June”;
- (w) by repealing section 118A and replacing it by the following section –

**118A. Return of income in respect of approved return date**

Subject to this Act, where a person has an approved return date ending on a date falling on or between –

- (a) 1 January and 29 June, a return submitted or required to be submitted under section 116 shall be considered to be in relation to the income year ending on 30 June following that return date; and
- (b) 1 July and 31 December, a return submitted or required to be submitted under section 116 shall be considered to be in relation to the income year ending on 30 June preceding that return date.
- (x) in sections 119, 119A and 120, by deleting the words “ 31 March” wherever they appear and replacing them by the words “30 September”;
- (y) in section 121 –
- (i) in subsection (1), by deleting the word “Where” and replacing it by the words “Subject to subsection (1A), where”;
- (ii) by inserting, after subsection (1), the following new subsection –
- (1A) Where the person is a small enterprise which has an annual turnover not exceeding 10 million rupees, the total penalty payable under subsection (1) shall not exceed 5,000 rupees.
- (iii) by repealing subsection (3) and replacing it by the following subsection –
- (3) Notwithstanding subsections (1) and (2), where a person is liable to the penalty under subsection (1) or (2) and is

required to submit his return in a currency other than Mauritius currency, the amount of the penalty specified in subsection (1) or (2) shall be converted into that currency by applying the exchange rate as the Director-General may determine under section 7 of the Customs Tariff Act.

(z) in section 122 –

- (i) in subsection (1), by deleting the word “Where” and replacing it by the words “Subject to subsection (1A), where”;
- (ii) by inserting, after subsection (1), the following new subsection –

(1A) Where the taxpayer is a small enterprise which has an annual turnover not exceeding 10 million rupees, the penalty payable under subsection (1) shall be 2 per cent.

(za) in section 122D, by repealing subsection (1) and replacing it by the following subsection –

- (1) Any person who fails to pay any income tax under –
- (a) section 100 or 129A, shall be liable to pay, in addition to the income tax and penalty under sections 101 and 101A, interest at the rate of one per cent per month or part of the month during which the income tax remains unpaid; or
- (b) section 50F, 106, 112, 116, 119, 129 or 131 shall be liable to pay, in addition to the income tax and penalty under sections 50F, 109, 110, 111, 121, 122, 122C and 129(1A), interest at the rate of 0.5 per cent per month or part of the month during which the tax remains unpaid.

(zb) in Part VIII, by adding the following new Sub-part –

**Sub-Part D – Returns on Cash Basis for Small Enterprise**

**122E. Application to compute net income on cash basis**

(1) Notwithstanding this Act but subject to this section, a small enterprise may apply to the Director-General, in such form and manner as the Director-General may determine, for the net income of its business to be computed on cash basis instead of accrual basis.

(2) Where a small enterprise applies under section 27E of the Value Added Tax Act to operate the VAT annual accounting system on a cash basis, it shall be considered to have also applied to compute the net income of its business on a cash basis.

(3) Where the application of a small enterprise under subsection (1) has been approved, the small enterprise shall compute the net income of its business on cash basis as from such date as the Director-General may approve and on such terms and conditions as may be prescribed.

(4) In this section –

“small enterprise” –

- (a) means a person who has an annual turnover not exceeding 10 million rupees; but
- (b) does not include –
- (i) a company holding a Category 1 Global Business Licence; and
- (ii) a non-resident *société*.

(zc) by inserting, after section 123, the following new sections –

**123A. Act or thing in respect of a period before 3 years of assessment preceding that year of assessment**

(1) Notwithstanding this Act, the Director-General shall, in any year of assessment and in relation to the income tax liability of a person, not –

- (a) require any information, statement or return; or
- (b) make any assessment or claim,

under this Act in respect of a period before 3 years of assessment immediately preceding that year of assessment, unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act.

(2) An authorisation under subsection (1) shall be granted where the Director-General establishes to the satisfaction of the Independent Tax Panel that there is prima facie evidence of fraud.

(3) In an application under subsection (1), the Director-General shall specify the period in respect of which he proposes to do the act or thing referred to in subsection (1).

**123B. Statement by company having annual turnover exceeding 100 million rupees**

(1) Where the annual turnover of a company exceeds 100 million rupees, it shall submit to the Director-General a statement giving details of payments made during the year for the purchase of goods and services in excess of 100,000 rupees and giving such information and particulars within such time and in such manner as may be prescribed.

(2) Where, in a year, a company is required to submit a statement under subsection (1), it shall submit the statement in respect of every succeeding year, unless otherwise authorised in writing by the Director-General.

(3) Where a company does not submit a statement under subsection (1) within the prescribed time, it shall be liable to pay to the Director-General a penalty of 5,000 rupees per month or part of the month, until the time the statement is submitted to the Director-General, provided that the total penalty payable shall not exceed 20,000 rupees.

(4) Where a penalty is payable under subsection (3), the Director-General shall make a claim to the company specifying the amount of penalty payable and the reason for making such a claim.

(5) Where a claim is made under subsection (4), the company shall pay the amount of penalty within 28 days of the date of the claim.

(6) Any company which fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

- (zd) in section 124(1), by inserting, after the word “Act”, the words “or section 64 of the Banking Act”;
- (ze) in section 127(1) and (2), by deleting the figure “4” and replacing it by the figure “3”;
- (zf) in section 130 –
  - (i) in subsection (1), by deleting the figure “4” and replacing it by the figure “3”;
  - (ii) by repealing subsection (2);
- (zg) in section 131A –
  - (i) in subsection (1), by adding the words “or electronically through such computer system as the Director-General may approve under section 128A(1)”;
  - (ii) in subsection (2)(b), by deleting the figure “30” and replacing it by the figure “10”;

(zh) by inserting, after section 131A, the following new section –

**131AA. Objection to claims**

(1) Subject to subsection (6), where a person who has been issued with a claim under section 93, 111K or 123B(5) is dissatisfied with the claim, he may, within 28 days of the date of the claim, object to the claim in such manner as the Director-General may determine.

(2) Where a person makes an objection under subsection (1), he shall specify the grounds of the objection.

(3) Where a person who has made an objection under subsection (1), has not, for the relevant year, submitted the Return of Employees or statement, as the case may be, he shall, within 28 days of the date of the claim, submit the Return of Employees or statement, as the case may be.

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

(5) Where the Director-General considers that the person has not complied with subsection (1), (2) or (3), the objection shall be considered to have lapsed and the Director-General shall give notice of that fact.

(6) (a) 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 subsection (1), the Director-General may consider the objection on such terms and conditions as he may determine.

(b) Where the Director-General refuses to consider an objection made after the time referred to in subsection (3), he shall, within 28 days of the date of receipt of the notice of objection, give notice of the refusal to the person.

(7) Where notice under subsection (5) or (6)(b) is given, the penalty specified in the notice shall be paid within 28 days of the date of the notice.

(8) Any person who is aggrieved by a decision under subsection (6)(b) may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(zi) in section 131B –

(i) by inserting, after subsection (8), the following new subsection –

(8A) (a) Where the Director-General does not refuse to consider an objection under section 131AA, he shall review the claim and revise the penalty charged under section 93, 111K or 123B(3) in whole or in part.

(b) The Director-General shall give notice of the determination to the person.

(c) Where a notice of determination under paragraph (b) is given, the penalty specified in the notice of determination shall be paid within 28 days of the date of the notice of determination.

(d) A notice of determination under paragraph (b) shall be given to the person within 4 months of the date on which the objection is lodged.

(ii) by adding the following new subsection –

(10) (a) Where an agreement is reached before, or a decision is made by, the Assessment Review Committee established under section 18 of the Mauritius Revenue Authority Act, the Director-General, shall, within 5 working days of the date of receipt of the notification of the agreement or decision, as the case may be, issue a notice to the person specifying the amount of income tax payable.

(b) Where a notice is issued to a person under paragraph (a), the person shall pay the amount of income tax within 28 days of the date of the notice.

(zj) in section 132(2), by deleting the figure “4” and replacing it by the figure “3”;

(zk) in section 134, by deleting the words “93, 98, 111K,” and replacing them by the figure “98”;

- (zl) in section 141 –
- (i) in subsection (5), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
- (b) The Director-General may send a request to the Conservator of Mortgages to erase the inscription in respect of any property belonging to the person by whom income tax is payable where the Director-General is satisfied that the value of the other properties of the person is sufficient to secure payment of the amount which has remained unpaid.
- (ii) in subsection (6), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
- (b) Where an inscription of privilege is erased pursuant to paragraph (a), the Director-General shall, within 5 working days of the date of the notification of the erasure by the Conservator of Mortgages, give written notice of that fact to the person who owed the income tax.
- (zm) in section 152(3), by deleting the figure “4” and replacing it by the figure “3”;
- (zn) in section 152A(3), by deleting the word “one” and replacing it by the figure “0.5”;
- (zo) in section 154, by inserting, after subsection (4), the following new subsection –
- (4A) Notwithstanding subsections (1) to (4), any officer may exchange information in respect of all the taxes falling under the purview of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters signed by Mauritius.
- (zp) in section 161A –
- (i) by repealing subsection (14A) and replacing it by the following 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 the period from 1 January 2013 to 30 June 2018 as follows –

<b>Capital expenditure incurred on</b>	<b>Rate of annual allowance – Percentage of</b>	
	<b>Base value</b>	<b>Cost</b>
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
Scientific research	-	50

- (ii) in subsection (42)(a), by deleting the word “one” and replacing it by the figure “0.5”;
- (iii) in subsections (45) and (46), by deleting the words “31 December 2014” and replacing them by the words “30 June 2018”;
- (iv) in subsection (45)(b), by deleting the words “not later than 30 June 2016” and replacing them by the words “not later than 31 December 2019”;
- (v) in subsection (46)(c), by deleting the words “31 December 2015” and replacing them by the words “30 June 2019”;
- (vi) by adding the following new subsections –

*Taxation of income derived by individuals during the period  
1 January to 30 June 2015*

(51) Notwithstanding this Act –

- (a) income derived by an individual in the period 1 January to 30 June 2015 shall be deemed to be derived in the income year ending on 30 June 2015 and shall be taxable in the year of assessment ending on 30 June 2016;
- (b) subject to the conditions provided under section 27, an individual shall be entitled to an income exemption threshold as follows –
  - (i) Category A – 137,500 rupees;
  - (ii) Category B - 192,500 rupees;
  - (iii) Category C – 222,500 rupees;
  - (iv) Category D - 242,500 rupees;
  - (v) Category E – 162,500 rupees;
  - (vi) Category F – 217,500 rupees;

- (c) an individual shall not be entitled to claim an income exemption threshold in respect of –
  - (i) Category B or F, where the total of the net income and exempt income of his dependent exceeds 55,000 rupees;
  - (ii) Category C, where the total of the net income and exempt income of his second dependent exceeds 30,000 rupees;
  - (iii) Category D, where the total of the net income and exempt income of his third dependent exceeds 20,000 rupees;
- (d) where the total of the net income and exempt income of the first dependent, second dependent and third dependent of an individual claiming an income exemption threshold does not exceed 55,000 rupees, 30,000 rupees and 20,000 rupees respectively, the net income of the dependent or dependents shall be deemed to be, and shall be added to, the net income of that individual;

- (e) Additional Exemption
- (i) where the dependent under Category B, C, D or F is a child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution, the person shall, in addition to the income exemption threshold he is entitled to, be eligible to an additional exemption of –
- (A) 40,000 rupees in respect of each dependent pursuing his undergraduate course in Mauritius at an institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or
- (B) 62,500 rupees in respect of each dependent pursuing his undergraduate course outside Mauritius at a recognised institution;
- (ii) no exemption under subparagraph (i) shall be allowed –
- (A) where the tuition fees for the period 1 January to 30 June 2015, excluding administration and student union fees, are less than 44,500 rupees for a child following an undergraduate course in Mauritius; or
- (B) where the income referred to in section 27A(5) of the person, or the spouse of the person, as the case may be, exceeds one million rupees for the period 1 January to 30 June 2015;
- (C) in respect of the same dependent for more than 3 and a half consecutive years;
- (f) the relief under section 27A(1) and (2) shall be allowed for 5 consecutive years starting as from January 2011 and shall be –
- (i) 60,000 rupees, in the case of a couple where either spouse is a dependent spouse;
- (ii) 60,000 rupees, in the case of a couple where neither spouse is a dependent spouse or, at the spouses' option, divided equally for each spouse; or

(iii) in any other case, 60,000 rupees provided that in the case of a couple, the relief shall not exceed, in the aggregate, 60,000 rupees,

or the actual amount, whichever is the lesser;

(g) no relief under section 27A(1) shall be allowed where the income of the person, or the spouse of the person, as the case may be, exceeds one million rupees for the period 1 January to 30 June 2015;

- (h) the relief under section 27B(2) shall not exceed the amount specified in column 2 corresponding to the category specified in column 1 of the following table –

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

- (i) where an individual is required under section 106 to submit a CPS Statement of Income for the quarter ended 31 March 2015, the due date for the submission of the CPS Statement and the payment of tax shall be not later than 26 June 2015;
- (j) the computation of chargeable income and tax thereon under paragraph (i) shall be governed by the conditions specified in Sub-part B of Part VIII;

- (k) the due date for the submission of return and payment of tax under section 112 for the income year ending on 30 June 2015 shall be 30 September 2015;
- (l) notwithstanding paragraph (k), where an individual submits his return under section 112 electronically through the computer system of the Authority and at the same time makes payment, through Internet banking, to the Director-General, of the tax payable in accordance with the return, the due date for the submission and for payment shall be 15 October 2015;
- (m) an individual shall be considered to be resident in Mauritius in the income year ending on 30 June 2015 where he –
  - (i) has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;
  - (ii) has been present in Mauritius in that income year for a period of, or an aggregate period of, 90 days or more; or
  - (iii) has been present in Mauritius in that income year and the 2 preceding income years for an aggregate period of 225 days or more;
- (n) the Statement of Emoluments and Tax Deduction required to be given by an employer to an employee and the Return of employees required to be given by an employer to the Director-General under regulation 22 of the Income Tax Regulations 1996 not later than 15 August 2015 shall be in respect of the period 1 January 2015 to 30 June 2015.

*Taxation of income derived by persons other than individuals during the period 1 January to 30 June 2015*

(52) Notwithstanding this Act –

- (a) where a company has an approved return date ending on any date falling on or between 1 January and 30 June 2015, the return required to be submitted under section 116 shall be for the year of assessment 2015/2016 which shall follow the return required to be submitted under that section for the year of assessment 2014 and this shall be taken into account when determining the time limit to make assessments under section 130;
- (b) where a company has an approved return date ending on any date falling on or between 1 July and 31 December 2015, the return required to be submitted under section 116 shall be for the year of assessment 2015/2016 which shall follow the return required to be submitted under that section for the year of assessment 2015 and this shall be taken into account when determining the time limit to make assessments under section 130;
- (c) where a company has an approved return date ending on any date falling on or between 1 January and 30 June 2015, the company shall not carry forward and set-off any unrelieved amount of loss under section 59(b), subject to section 59(c), in its return required to be submitted under section 116 for the year of assessment 2015/2016 where the loss relates to the year of assessment 2009;

- (d) where a company has an approved return date ending on any date falling on or between 1 July and 31 December 2015, the company shall not carry forward and set-off any unrelieved amount of loss under section 59(b), subject to section 59(c), in its return required to be submitted under section 116 for the year of assessment 2015/2016 where the loss relates to the year of assessment 2010;
  - (e) where a person has an approved return date ending on any date falling in December 2014, the due date for submission of return and payment of tax under section 116 shall be 26 June 2015;
  - (f) the statement required to be given by a payer to a payee and to the Director-General under section 111K(1), not later than 15 August 2015 and shall be in respect of the period 1 January 2015 to 30 June 2015;
  - (g) the returns and statements required to be submitted or given under sections 119(1) and (2), 119A(1) and 120(1), not later than 30 September 2015 and shall be in relation to the period 1 January 2015 to 30 June 2015.
- (zq) in the Second Schedule, in Part II –
- (i) in Sub-part A, in item 6, by deleting the words “one million and five hundred thousand” and replacing them by the words “2 million”;
  - (ii) in Sub-part B, in item 3, by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –
    - (e) bonds quoted on the stock exchange held by a non-resident company.



(iii) in Sub-part C, by adding the following new items –

25. Basic retirement pension where the person has made a request under section 3 of the National Pensions Act.

26. Income derived by a person engaged in a bio-farming project duly approved by the Food and Agricultural Research and Extension Institute or by the Commission responsible for the subject of agriculture of the Rodrigues Regional Assembly, during 8 succeeding income years as from the income year in which the person starts his activities.

27. Income derived from within or outside Mauritius by a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme prescribed under the Investment Promotion Act, during the 10 succeeding income years as from the income year in which he returns to Mauritius.

(zr) in the Third Schedule, in Part I –

(i) by deleting the figures “275,000”, “385,000”, “445,000”, “485,000”, “325,000” and “435,000” and replacing them by the figures “285,000”, “395,000”, “455,000”, “495,000”, “335,000” and “445,000”, respectively;

(ii) in paragraph (vii), by deleting the word “January” and replacing it by the word “July”;

(iii) by deleting paragraph (ix) and replacing it by the following paragraph –

(ix) where the dependent under Category B, C, D and F is a child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution, the person shall, in addition to the income exemption threshold he is entitled to, be eligible for an additional exemption of 135,000 rupees in respect of each dependent pursuing his undergraduate course –

(A) in Mauritius at an institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or

(B) outside Mauritius at a recognised institution.

(iv) in paragraph (x) –

(A) in subparagraph (A), by inserting, after the word “rupees”, the words “for a child following an undergraduate course in Mauritius”;

(B) in subparagraph (C), by deleting the figure “3” and replacing it by the figure “6”.

## 25. Independent Broadcasting Authority Act amended

The Independent Broadcasting Authority Act is amended –

(a) in section 2 –

- (i) in the definition of “Minister”, by deleting the word “information” and replacing it by the words “matters relating to the Authority”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Conditional Access System” means any technical measure or arrangement whereby access to protected radio or television broadcasting service in unencrypted form is made conditional on subscription or any other form of prior individual authorisation;

“digital broadcasting” means the practice of using advanced digital compression techniques to encode and transmit audio, text, data, images and video signals resulting in more efficient bandwidth usage;

“Internet Protocol” means a standard consisting of a set of rules governing digital data communications on the Internet;

“Internet Protocol Television service” means a service which provides scheduled television programming over a public network and may provide additional features such as data, text and audio signals which are ancillary to the scheduled television programming;

“Multimedia” means the combination of multiple forms of media such as audio, video, text, graphics, fax, and telephony in the communication of information;

“Multiplex” means a bundle of television broadcast programs that have been digitised, compressed and combined into a single data stream;

“Multiplex Operator” means the Company acting as such in accordance with section 28;

“public network” means a network set up and operated by a public operator, to which the general public has access and through which it can connect to other networks or the Internet;

“terrestrial Multiplex Operator” means the Company;

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

(aa) a representative of the Ministry;

(c) in section 19 –

- (i) in subsection (3), by deleting the words “subsection (3A)” and replacing them by the words “subsections (3A) and (3B)”;

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

(3B) The Authority may grant, with regard to Internet Service Providers licensed by the Information and Communication Technologies Authority, a licence specified in Part III of the First Schedule notwithstanding the fact that the licensed Internet Service Provider did not satisfy the requirements of subsection (3)(h)(ii) and (iii).

- (d) in section 28 –

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

(1) Subject to subsection (4), the Company shall have the exclusive right –

- (a) to carry on the business of terrestrial broadcasting;
- (b) to act as Multiplex Operator for the operation and management of digital broadcasting platforms, including multiplexing and distribution of licensees' broadcast programs, maintenance of a Conditional Access System and the provision of interactive services; and
- (c) to act as the exclusive terrestrial Multiplex Operator for digital terrestrial television broadcasting.

- (ii) by adding the following new subsection –

(4) (a) The Company shall, for the purpose of acting as a Multiplex Operator, apply to the Information Communication and Technologies Authority for the appropriate licence and approvals for the use of radio frequencies or the transmission of digital broadcasting.

(b) Pending the determination of the application made under paragraph (a), the Company shall be considered to be licensed under the Information and Communication Technologies Act to operate a Multiplex platform.

- (e) in the First Schedule, in Part III –

- (i) by deleting item 1 and replacing it by the following item –

**1. Subscription Television Rebroadcasting Licence**

To establish and operate a subscription television rebroadcasting service whereby television signals received by any technological means are retransmitted for reception by subscribers through the Company on payment of a monthly subscription fee.

- (ii) by adding the following new item –

**4. Internet Protocol Television Service Licence**

To establish and operate a service which provides scheduled television programming over a public network and which may provide additional features such as data, text and audio signals which are ancillary to the scheduled television programming.

**26. Information and Communication Technologies Act amended**

The Information and Communication Technologies Act is amended –

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

“Multiplex Operator” has the same meaning as in the Independent Broadcasting Authority Act;

- (b) in section 18, by repealing subsection (2) and replacing it by the following subsection –

(2) (a) Notwithstanding subsection (1), the Authority shall allocate and regulate the use of any frequency to any licensed broadcaster in the case of analogue broadcasting and to the Multiplex Operator in the case of digital broadcasting.

(b) The broadcaster or the Multiplex Operator shall pay to the Authority such fee as may be prescribed.

**27. Inscription of Privileges and Mortgages Act amended**

The Inscription of Privileges and Mortgages Act is amended –

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

**2A. Electronic submission**

Any deed or document submitted electronically to the Conservator of Mortgages and saved in the MIPD shall be deemed to meet the requirements and reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

- (b) in section 3 –

- (i) in subsection (2), by inserting, after paragraph (a), the following new paragraph –

- (aa) the deed scanned in –

- (i) Portable Document Format (PDF);
- (ii) 300 dots per inch (DPI) Image Resolution; and

- (iii) text-searchable format by applying Optical Character Recognition (OCR);
- (ii) in subsection (3)(a), by inserting, after the word “electronically”, the words “or digitally”;
- (iii) in subsection (7)(a)(v)(C), by adding the words “, in the format TV xxxx/xxx or TV xxxxxx/xxxxxx”.

## 28. Insolvency Act amended

The Insolvency Act is amended –

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

“private pension scheme” has the same meaning as in the Private Pension Schemes Act;
- (b) in section 102 –
  - (i) in subsection (2) –
    - (A) by inserting, after paragraph (e), the following new paragraph –
      - (ea) the administrator;
    - (B) in paragraph (f), by inserting, after the word “Director”, the words “or the Registrar of Companies”;
  - (ii) in subsection (5)(j), by adding the words “or the Companies Act”;
- (c) in section 264, by inserting, after the word “apply” wherever it appears, the words “to the Court”;
- (d) in section 328 –
  - (i) in subsection (1), by inserting, after the word “shall”, the words “, subject to subsection (1A),”;

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

(1A) (a) Any amount withheld pursuant to section 102, or deducted pursuant to section 111J, of the Income Tax Act or any amount of tax due and payable pursuant to section 42 of the Value Added Tax Act shall, to the extent that they remain unpaid to the Director-General of the Mauritius Revenue Authority, not form part of the property of the debtor under subsection (1).

(b) The Official Receiver or a liquidator shall –

- (i) set aside, out of any money received by him on behalf of the debtor, any amount referred to in paragraph (a); and
- (ii) before payment of any preferential claim referred to in subsection (1), remit to the Director-General of the Mauritius Revenue Authority the amount set aside under subparagraph (i).

- (e) in the Fourth Schedule, in item 1 –

- (i) in sub-item (1.1), by adding the following new paragraph, the existing provision being lettered as paragraph (a)–

(b) In the event of the winding up of a private pension scheme, distribution of the assets will be effected in accordance with FSC Rules made under section 47 of the Private Pension Schemes Act.

- (ii) in sub-item (2) –

(A) by deleting paragraphs (a) and (b);

(B) by deleting paragraph (c) and replacing it by the following paragraph –

- (c) income tax, excluding any amount withheld pursuant to section 102, or deducted pursuant to section 111J, of the Income Tax Act;

## 29. Insurance Act amended

The Insurance Act is amended –

- (a) by inserting, after section 80, the following new section –

### 80A. Communication to policyholders

(1) Any information or document required to be communicated to a policyholder under any enactment shall be communicated in such manner, form and medium as the Chief Executive may determine.

(2) Notwithstanding any other enactment, any document that is communicated to a policyholder in accordance with subsection (1) may be used as evidence where it is relevant to determine any matter relating to an insurance policy.

(3) In this section –

“document” means a document relating to an insurance policy.

(b) in section 131(4) –

(i) by inserting, after the word “transfers”, the words “, directly or indirectly,”;

(ii) by deleting the words “that would be otherwise payable under the Registration Duty Act” and replacing them by the words “or income tax that would be otherwise payable under the Registration Duty Act or the Income Tax Act, respectively”.

### **30. Interpretation and General Clauses Act amended**

The Interpretation and General Clauses Act is amended, in section 2, in the definition of “document”, by inserting, after the word “publication”, the words “, or electronic document,”.

### 31. Investment Promotion Act amended

The Investment Promotion Act is amended –

- (a) in section 2 –
- (i) in the definition of “application”, by deleting the words “IRS certificate” and replacing them by the words “IHS certificate, PDS certificate or SCS certificate”;
  - (ii) by deleting the definitions of “IRS certificate” and “RES certificate”;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definitions –
 

“PDS certificate” means a Property Development Scheme certificate issued under the Property Development Scheme prescribed under this Act;

“SCS certificate” means a Smart City Scheme certificate issued under the Smart City Scheme prescribed under this Act;
- (b) in Part III, in the heading, by deleting the words “**AND RETIRED NON-CITIZEN**” and replacing them by the words “, **RETIRED NON-CITIZEN, MEMBER OF MAURITIAN DIASPORA AND INVESTOR UNDER PROPERTY DEVELOPMENT SCHEME AND SMART CITY SCHEME**”;
- (c) in section 12 –
- (i) in the heading, by deleting the words “**and retired non-citizen**” and replacing them by the words “, **retired non-citizen, member of Mauritian Diaspora and Investor under Property Development Scheme and Smart City Scheme**”;
  - (ii) by inserting, after subsection (1B), the following new subsections –
    - (1C) (a) The Minister may, by regulations, set up –
      - (i) a Mauritian Diaspora Scheme;
      - (ii) a Property Development Scheme;
      - (iii) a Smart City Scheme.
    - (b) Any self-employed or professional member of the Mauritian Diaspora may apply for registration under the Mauritian Diaspora Scheme.
    - (c) An investor may apply for registration under the Property Development Scheme or Smart City Scheme.



- (iii) in subsection (4), by inserting, after the word “requirement”, the words “of the Invest Hotel Scheme, Property Development Scheme or Smart City Scheme and”;
- (d) in Part IV, by deleting the heading and replacing it by the following heading –
  - IHS CERTIFICATE, PDS CERTIFICATE, SCS CERTIFICATE  
AND FREEPORT CERTIFICATE**
- (e) in section 16 –
  - (i) by deleting the heading and replacing it by the following heading –
    - Application for IHS certificate, PDS certificate or SCS  
certificate**
  - (ii) in subsection (1), by deleting the words –
    - (A) “Real Estate Development Scheme or Invest Hotel Scheme” and replacing them by the words “Invest Hotel Scheme, Property Development Scheme or Smart City Scheme”;
    - (B) “an IRS certificate, a RES certificate or an IHS certificate” and replacing them by the words “an IHS certificate, a PDS certificate or a SCS certificate”;
- (f) in section 17(1), by deleting the words “IRS certificate, a RES certificate or an IHS certificate” and replacing them by the words “IHS certificate, a PDS certificate or a SCS certificate”;

- (g) in section 18 –
- (i) by deleting the heading and replacing it by the following heading –
- Issue of IHS certificate, PDS certificate or SCS certificate**
- (ii) by deleting the words “Real Estate Development Scheme” and “an IRS certificate, a RES certificate or an IHS certificate” wherever they appear and replacing them by the words “Invest Hotel Scheme, Property Development Scheme or Smart City Scheme” and “an IHS certificate, a PDS certificate or a SCS certificate”, respectively;
- (h) in section 18B, by inserting, after subsection (1), the following new subsection –

(1A) Every public sector agency shall request the Board of Investment to provide assistance, support, coordination and co-operation on the review of systems and procedures and guidelines in order to facilitate the doing of business.

- (i) by inserting, after section 18C, the following new section –

**18CA. BOI One-Stop Shop for enterprises which have a project value exceeding 20 million rupees**

(1) There shall be set up within the Board of Investment an office to be known as the BOI One-Stop Shop and administered by the Managing Director.

(2) The object of the BOI One-Stop Shop shall be to facilitate the setting up and operation of an enterprise which has a project value exceeding 20 million rupees and be a single authority which shall provide all the support and information, as well as the delivery of every permit or licence, that the enterprise requires to start and operate its business.

(3) Notwithstanding any other enactment, the BOI One-Stop Shop shall, in order to facilitate the processing of applications for any registration, permit, licence, authorisation or clearance required by an enterprise referred to in subsection (2) –

- (a) receive all applications from the enterprise for registration or any permit, licence, authorisation or clearance under any enactment and transmit each application to the relevant public sector agency;
- (b) ensure that each application is expeditiously processed by the relevant public sector agency;
- (c) where the application is or is to be granted –
  - (i) collect any fee or charge payable under the relevant enactment and remit as soon as practicable the amount so collected to the relevant public sector agency;
  - (ii) give notice to the enterprise, within 10 days from receipt of notification by the relevant public sector agency, that the application has been granted; and
  - (iii) deliver the permit, licence, authorisation or clearance to the applicant.

(4) (a) Where an application is not likely to be determined within the statutory time limit, the public sector agency shall, as soon as practicable but not later than 3 working days from the statutory time limit, inform the IPFTC, as well as the BOI One-Stop Shop of the reasons for which the application cannot be determined.

(b) On receipt of a notification under paragraph (a), the IPFTC shall examine the reasons and may make such recommendation to the relevant public sector agency as it may determine.

(5) In this section –

“IPFTC” means the Investment Projects Fast-Track Committee set up under section 18D(1).

- (j) in section 18D –
  - (i) in subsection (1), by deleting the word “large”;

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

(2) The IPFTC shall consist of –

- (a) the Financial Secretary, who shall be the Chairperson;
- (b) the Secretary for Home Affairs, Prime Minister's Office;
- (c) the supervising officer of the Ministry responsible for the subject of agriculture;
- (d) the supervising officer of the Ministry responsible for the subject of environment and sustainable development;
- (e) the supervising officer of the Ministry responsible for the subject of industry;
- (f) the supervising officer of the Ministry responsible for the subject of local government matters;
- (g) the supervising officer of the Ministry responsible for the subject of planning and development of land;
- (h) the supervising officer of the Ministry responsible for the subject of public infrastructure;
- (i) the supervising officer of the Ministry responsible for the subject of public utilities;
- (j) the supervising officer of the Ministry responsible for the subject of tourism and leisure; and
- (k) the Managing Director.

(k) by repealing section 18E;

- (l) by repealing section 18F and replacing it by the following section –

**18F. Examination by IPFTC**

On receipt of a notification under –

- (a) section 18CA(4)(a); or
- (b) section 5A(5)(a) of the Small and Medium Enterprises Development Authority Act,

the IPFTC shall examine the reasons and may make such recommendation to the relevant public sector agency as it may determine.

- (m) in section 18G –

- (i) by deleting the definitions of “guidelines”, “large investment project”, “licence” and “relevant Act”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition, the semicolon at the end of the definition of “Investment Projects Fast-Track Committee” or “IPFTC” being deleted and replaced by a full stop –

“investment project” means a project in respect of an investment referred to in item 1, 1A, 1B or 2 of Part I of the Schedule;

- (n) in section 23(3)(b), by deleting the words “IRS certificate, a RES certificate” and replacing them by the words “a PDS certificate, a SCS certificate”;
- (o) in section 28(1), by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
  - (aa) notwithstanding any other enactment, provide, by regulations, for the terms of any scheme prescribed under this Act, including any obligation on, or a package of fiscal and other incentives to, an investor under that Scheme; and

(p) in section 28B, by adding the following subsection –

(3) (a) Any IRS certificate or RES certificate issued under the Real Estate Development Scheme and in force at the commencement of section 31 of the Finance (Miscellaneous Provisions) Act 2015 shall continue to remain in force.

(b) Notwithstanding the repeal of the provisions relating to an IRS certificate or a RES certificate under the Investment Promotion Act, those provisions shall continue to apply to any application made for an IRS certificate or a RES certificate which is pending on or before 22 March 2015.

(q) in the Schedule, in Part I, by inserting, after item 1A, the following new item –

1B.	Any other investor	Project value exceeding 20 million rupees
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### 32. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

(a) in section 28 –

(i) in subsection (3C)(b), by deleting the figure “30” and replacing it by the figure “10”;

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

(3D) Any objection under subsection (3A) shall be dealt with

–

(a) by an objection unit set up for that purpose; and

(b) where the objection is made –

(i) before 1 June 2015, within 6 months from the date on which the objection is made; or

(ii) on or after 1 June 2015, within 4 months from the date on which the objection is made.

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

(3DA) Where the objection is not dealt with within the period specified in subsection (3D)(b), the objection shall be considered to have been allowed by the Registrar-General.

(iv) in subsection (3G), by inserting, after the words “(3F)”, the words “or (4A)”;

- (v) by inserting, after subsection (4), the following new subsection –
- (4A) (a) Where –
- (i) an agreement is reached before the Committee; or
- (ii) a decision is made by the Committee,
- the Registrar-General, shall, within 5 working days from the date of the receipt of the notice of agreement or decision, as the case may be, issue a notice to the person specifying the amount of duty or tax payable.
- (b) Where a notice is issued to a person under paragraph (a), the person shall pay the amount of duty or tax within 28 days from the date of the notice.
- (vi) by repealing subsection (4C) and replacing it by the following subsection –
- (4C) Where the value assessed under subsection (2)(b) is reduced pursuant to a decision under subsection (3F) or a decision of the Committee or determination of an appeal to the Supreme Court, as the case may be –
- (a) any amount of tax paid in excess shall be refunded to the transferor; and
- (b) any amount of duty paid in excess shall be refunded to the transferee,
- together with interest at the legal rate, free of income tax, from the date the payment is effected to the Registrar-General to the date it is refunded.
- (b) in section 37 –
- (i) in subsection (1), by adding the words “and shall, within 5 working days from the date the privilege has been inscribed, give written notice thereof to the person”;
- (ii) in subsection (2), by adding the words “and shall, within 5 working days from the date the privilege has been inscribed, give written notice thereof to the person”;
- (iii) in subsection (3)(a), by deleting the words “on payment of the duty or tax” and replacing them by the words “by the Registrar-General within 5 working days from the date of payment of the duty or tax”;
- (iv) in subsection (4), by adding the words “within 5 working days from the date of payment of the tax”;
- (v) by adding the following new subsection –

(5) Where an inscription of privilege is erased under this section, the Registrar-General or the authorised officer, as the case may be, shall, within 5 working days from the date of the erasure, give written notice of the erasure to the person.

(c) by inserting, after section 42, the following new section –

**42A. Recovery of duty or tax by attachment**

The Registrar-General or the authorised officer may, without prejudice to any other remedy which he may have, enforce payment, by attachment in the manner provided in the Attachment (Rates and Taxes) Act, of any amount of duty or tax under this Act which has remained unpaid after determination of any objection or representations before the Assessment Review Committee under the Mauritius Revenue Authority Act.

(d) in section 43(2), by inserting, after the word “duty”, the words “or tax”;

(e) in section 45A(9) –

(i) in paragraph (a), by deleting the words “31 December 2014” and replacing them by the words “30 June 2018”;

(ii) in paragraph (b), by deleting the words “years 2013 and 2014” and “30 June 2016” and replacing them by the words “period 1 January 2013 to 30 June 2018” and “31 December 2019”, respectively;

(f) in section 51(3)(a) –

(i) by deleting the words “8 November 2013” and replacing them by the words “23 March 2015”;

(ii) in subparagraph (i), by deleting the words “30 September 2014” and replacing them by the words “31 January 2016”.

**33. Limited Partnerships Act amended**

The Limited Partnerships Act is amended –

(a) in section 9 –

(i) in subsection (1) –

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

(b) the payment of any fee under this Act, the Companies Act, the Business Registration Act or the Foundations Act;

(B) by deleting the word “electronically” and replacing it by the words “, through CBRIS, or such other electronic system and”;

(ii) by adding the following new subsection –



(4) In this section –

“CBRIS” has the same meaning as in the Companies Act.

- (b) in Part IX, by inserting, before section 71, the following new section –

**70A. Certificate of current standing**

(1) At the request of any person, the Registrar shall, where he is satisfied that the name of a limited partnership is on the register, issue a certificate of current standing under his hand and seal certifying that the limited partnership is of current standing.

(2) A certificate of current standing under subsection (1) shall contain a statement as to whether –

- (a) the limited partnership –
  - (i) has paid all fees and charges due and payable;
  - (ii) has submitted its annual return under section 53; or
  - (iii) is in the process of being dissolved; or
- (b) any proceedings to remove the limited partnership from the register have been instituted.

- (c) by inserting, after section 75, the following new section –

**75A. Compounding of offences**

(1) (a) Notwithstanding section 75, the Registrar may, with the consent of the Director of Public Prosecutions, compound an offence committed by a person under this Act where the person agrees in writing to pay an amount acceptable to the Registrar not exceeding the maximum penalty imposable under this Act for that offence.

(b) For the purpose of paragraph (a), the Registrar shall chair a committee which shall include 2 other senior officers from his staff designated by him.

(2) Every agreement to compound shall be in writing and signed by the Registrar and the person referred to in subsection (1)(a), and witnessed by an officer, and a copy shall be delivered to such person.

(3) Every agreement to compound shall be final and conclusive.

(4) Where the Registrar compounds an offence in accordance with this section, no further proceedings shall be taken in respect of the offence so compounded against the person.

**34. Local Government Act amended**

The Local Government Act is amended –

- (a) in section 117 –

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

(2A) Subsection (2) shall not apply to a person who intends to carry out such classified trade as may be prescribed.

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

(6B) In the course of the processing of an application under subsection (6), the Permits and Business Monitoring Committee may request the applicant to attend a meeting of the Committee, within the time limit referred to in subsection (7) or (8), as the case may be, for the purpose of giving such clarification or explanation relating to the application as the Committee may determine.

- (iii) in subsection (8), by deleting the words “a small enterprise or handicraft enterprise under the Small Enterprises and Handicraft Development Authority Act” and replacing them by the words “a microenterprise or small enterprise registered under the Small and Medium Enterprises Development Authority Act”;

- (b) in section 122, by inserting, after subsection (4), the following new subsection –

(4A) Notwithstanding subsection (4), a person referred to in subsection (3)(a) may effect advance payment of the appropriate fee payable in respect of a period of up to 3 years.

- (c) by inserting, after section 166, the following new section –

**166A. Transitional provision**

Section 85 shall apply for the period of 6 months ending on 30 June 2016, except that any reference to the next financial year shall be construed as a reference to the period of 6 months ending on 30 June 2016.

**35. Mauritius Revenue Authority Act amended**

The Mauritius Revenue Authority Act is amended –

- (a) in section 6, by repealing subsection (6) and replacing it by the following subsection –

(6) The Board shall not have access to any information concerning the liability or otherwise of any person to tax.

- (b) by inserting, after section 7, the following new sections –

**7A. Discretionary powers**

Where the Director-General exercises discretionary powers under any Revenue Law, he shall, in such cases as may be prescribed, issue statements of practice specifying the circumstances in which the discretionary powers are exercised.

**7B. Assessment or claim by Director-General**

Where an assessment or a claim is made for payment of tax, the Director-General shall specify in the assessment or claim –

- (a) the amount in whole or in part of any deduction claimed by the person, which has been disallowed and the reason for the decision;
- (b) the basis for the computation of the amount and its justification; and
- (c) the reason for making the assessment or claim.

- (c) by inserting, after Part IV, the following new Part –

**PART IVA – INDEPENDENT TAX PANEL**

**21A. Independent Tax Panel**

(1) Subject to this section, there shall be, in accordance with section 18(2)(c), a panel which shall be referred to as the Independent Tax Panel.

(2) Section 18(2)(b) shall not apply to this Part.

(3) In the discharge of its functions, the Independent Tax Panel shall act without fear or favour and shall not be subject to the direction or control of any other person or authority.

(4) A member sitting on the Independent Tax Panel to consider an application made pursuant to section 21B shall not sit on a panel of the Committee which hears representations for review under section 19 in relation to that case.

**21B. Functions of Independent Tax Panel**

(1) The functions of the Independent Tax Panel shall be to –

(a) consider applications made ex parte by the Director-General under –

(i) section 7A of the Customs Act;

(ii) section 119A of the Gambling Regulatory Authority Act;

(iii) section 123A of the Income Tax Act; or

(iv) sections 28A and 73(10A) of the Value Added Tax Act,

and grant an authorisation, within a period of 30 days from the date of the application, where it is satisfied that there is prima facie evidence of fraud;

- (b) consider applications for authorisation by the Director-General under subsections (2) and (3) and grant an authorisation, within 15 days of the date of submission, where it is satisfied that there is prima facie evidence of fraud;
- (c) issue guidelines for the waiving by the Director-General of the whole or part of any penalty, interest, surcharge or rent in accordance with section 125A of the Customs Act.

(2) Where, in relation to the tax liability of a person under a Revenue Law in respect of a period prior to the period referred to in an enactment referred to in subsection (1)(a), the Director-General has, before the commencement of section 21A and this section –

- (a) initiated an enquiry or made a request for information or return; or
- (b) completed an enquiry or has processed the information requested but no assessment or claim has been made,

the enquiry or request, as the case may be, shall, on the commencement of section 21A and this section, lapse unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel.

(3) (a) In the discharge of its functions under subsection (1)(a) to (c), the Independent Tax Panel may request the Director-General to –

- (i) furnish such information or to produce such document as it may require in relation to the case within such time as it may determine;
- (ii) attend a sitting of the Independent Tax Panel on such date and at such time as it may determine.

(b) On receipt of a request under paragraph (a), the Director-General shall comply with the request.

(4) The guidelines issued by the MRA Committee under section 125A of the Customs Act and in force at the commencement of this section shall be considered to have been issued by the Independent Tax Panel under this section.

- (d) in section 28(14) –
- (i) in paragraph (a), by deleting the figure “2011” and replacing it by the figure “2015”;
  - (ii) in paragraph (f) –
    - (A) in subparagraph (i), by deleting the figure “2013” and replacing it by the figure “2015”;
    - (B) in subparagraph (ii), by deleting the figure “2010” and replacing it by the figure “2014”;
    - (C) in subparagraph (iii), by deleting the figure “2012” and replacing it by the figure “2014”;
  - (iii) in paragraph (i)(i), by deleting the words “1 July 2001” and replacing them by the words “31 December 2004”.

### **36. Morcellement Act amended**

The Morcellement Act is amended –

- (a) in section 4(2) –
- (i) in paragraph (a), by deleting the words “land development” and replacing them by the word “lands”;
  - (ii) by inserting, after paragraph (a), the following new paragraph –
    - (aa) a representative of the Planning Division of the Ministry responsible for the subject of housing and lands;
- (b) in section 5, by inserting, after subsection (6), the following new subsection –
- (6A) (a) The Board shall examine and consider an application made under subsection (1).
  - (b) In the course of the examination of an application under paragraph (a), the Board may request the developer to attend a meeting of the Board, within the period referred to in section 6(1), for the purpose of giving such clarification or explanation relating to the application as the Board may determine.

### **37. National Pensions Act amended**

The National Pensions Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “charitable institution” and replacing it by the following definition –

“charitable institution” –

    - (a) in relation to an inmate, means an institution –
      - (i) in receipt of a grant from public funds; and
      - (ii) which supplies its inmates, free of charge, with board, clothing and lodging;
    - (b) in relation to section 3(2), has the same meaning as in the Income Tax Act;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“charitable Foundation” has the same meaning as in the Foundations Act;

“charitable trust” has the same meaning as in the Trusts Act;
- (b) in section 3 –
  - (i) by inserting, after the figure “10”, the words “and such terms and conditions as may be prescribed”;
  - (ii) by adding the following new subsections, the existing provision being numbered as subsection (1) –



(2) Notwithstanding section 44, a person qualified to receive a basic retirement pension pursuant to subsection (1) may request the Permanent Secretary that his basic retirement pension be paid to a charitable institution, charitable Foundation or charitable trust.

(3) A request under subsection (2) shall –

- (a) be made in such form and manner as the Permanent Secretary may determine;
- (b) be made not later than 15 days before the end of a month;
- (c) take effect as from the first day of the month immediately following the month in which the request is made; and
- (d) remain valid unless it is revoked by notice in such form as the Permanent Secretary may determine.

(4) Where a request is revoked under subsection (3)(d), the revocation shall –

- (a) be made not later than 15 days before the end of a month; and
- (b) take effect as from the first day of the month immediately following the month in which the revocation is made.

(5) A person making or revoking a request under this section shall forward, at the time of the request or revocation, a copy of the request or revocation, as the case may be, to the Director-General.

### **38. Non-Citizens (Employment Restriction) Act amended**

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

(a) in section 2 –

- (i) by deleting the words “Immigration Officer” and replacing them by the words “immigration officer”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“identification number”, in relation to a non-citizen, means the identification number allocated to him by the immigration officer in accordance with section 9D(1)(a)(ii) or (2) of the Immigration Act;

“public sector agency” has the same meaning as in the Business Registration Act;

- (b) in section 3(6), by inserting, after the words “section 5A of the Immigration Act”, the words “, or is a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme, or a person certified by the Managing Director of the Board of Investment to be a person involved in the business activities of the Smart City Scheme, prescribed under the Investment Promotion Act”;
- (c) by inserting, after section 4, the following new sections –

**4A. Use of identification number**

(1) Every work permit issued under section 4 shall contain the identification number of the non-citizen.

(2) Notwithstanding any other enactment, every holder of a work permit –

- (a) who is not required to be registered under the Business Registration Act shall, in respect of every transaction he makes in relation to his activities with a public sector agency, use and indicate on any document, whether electronically or otherwise, his identification number;
- (b) who is required to be registered under the Business Registration Act shall, in respect of every transaction he makes –
  - (i) in relation to his business activities, use his business registration number in accordance with the Business Registration Act;

- (ii) in relation to any other activity with any public sector agency, use and indicate on any document, whether electronically or otherwise, his identification number.

(3) No public sector agency shall issue, whether electronically or otherwise, a document in respect of any transaction referred to in subsection (2)(a) or (b)(ii), unless the document contains the identification number of the person.

(4) Every public sector agency shall use and indicate in its records, whether electronically or otherwise, the identification number of every non-citizen with whom a transaction is carried out pursuant to subsection (2)(a) or (b)(ii) and in respect of whom a record is required to be kept.

(5) (a) The identification number allocated to a non-citizen referred to in subsection (2)(a) or (b)(ii) shall be the unique identification number of that person.

(b) The unique identification number of a non-citizen shall be the non-citizen's official identification number whenever reference is made to him.

(c) Any number of identification, other than the identification number, which is used by a public sector agency –

- (i) shall be used by that public sector agency solely for internal purposes; and
- (ii) shall not appear on any document issued to any person.

(6) Any person who fails to comply with subsection (2)(a) or (b)(ii) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(7) Any public sector agency which contravenes subsection (3), (4) or (5) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees.

#### **4B. Electronic register of work permits**

The Ministry shall keep and maintain an electronic register of work permits referred to in section 4.

#### **4C. Sharing of information**

(1) For facilitation purposes, the Ministry shall, through its electronic register, share with another public sector agency information relating to a non-citizen, his name and address, place of work, duration of permit and his date of arrival in, and date of departure from, Mauritius.

(2) No public sector agency shall disclose any information obtained pursuant to subsection (1) to a third party.

- (d) in section 5, by deleting the words “Immigration Officer” and replacing them by the words “immigration officer”.

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

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

- (a) in subparagraph (iii), by deleting the words “Real Estate Development Scheme” and replacing them by the words “Invest Hotel Scheme, Property Development Scheme or Smart City Scheme,”;
- (b) in subparagraph (v), by deleting the words “or a non-citizen” and replacing them by the words “, a non-citizen or a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme prescribed under the Investment Promotion Act”;
- (c) by adding the following subparagraph, the full stop at the end of subparagraph (vi) being deleted and replaced by a semicolon –
- (vii) notwithstanding the repeal of the provisions relating to the IRS certificate or RES certificate under the Investment Promotion Act, purchases or otherwise acquires a residential property from a company holding an IRS certificate or a RES certificate.

**40. Notaries Act amended**

The Notaries Act is amended –

- (a) in section 2 –
  - (i) in the definition of “original”, in paragraph (a), by inserting, before the words “the original”, the words “notwithstanding any other enactment,”;
  - (ii) in the definition of “Repertory”, by inserting, after the word “deeds”, the words “, including those in electronic form,”;
- (b) in section 3 –
  - (i) in subsection (2), by deleting the words “A notary” and replacing them by the words “Notwithstanding any other enactment, a notary”;
  - (ii) in subsection (3)(a), by inserting, after the word “original”, the words “, including an original in electronic form,”.

**41. Pensions Act amended**

The Pensions Act is amended –

- (a) in section 6, by adding the following new subsection –
  - (4) Where an officer, who is appointed on or after 1 July 2008 but before 1 January 2013, retires on or after the age of 55 but before the age of 65, on grounds other than marriage, medical grounds, abolition of his office or reorganisation of the department to which he belongs, the pension payable to the officer shall be computed in such manner as may be prescribed.
- (b) in section 19 –
  - (i) by repealing subsection (3) and replacing it by the following subsection –
    - (3) (a) The Committee shall consist of –
      - (i) the Financial Secretary, who shall be the Chairperson;
      - (ii) the Accountant-General or his representative;
      - (iii) a representative of the Ministry responsible for the subject of civil service;
      - (iv) a representative of the Ministry responsible for the subject of finance;

- (v) a representative of the Ministry responsible for the subject of social security;
- (vi) a representative of the Local Government Services Commission;
- (vii) 2 representatives of employees of the civil service to be appointed by the Minister;
- (viii) a representative of employees of statutory bodies, to be appointed by the Minister;
- (ix) not more than 3 other members, who shall be appointed by the Minister on the recommendation of the Chairperson and shall have experience in the field of finance or proven knowledge of pension matters.

(b) The persons referred to in paragraph (a)(iii) to (viii) shall have academic or professional qualifications and proven experience in fund management, actuarial science, accountancy or economics.

(ii) by repealing subsection (7);

(c) in section 21 –

(i) in subsection (1), by deleting the words “and housing allowance” and replacing them by the words “, housing allowance and, where applicable, such allowance for service in Agalega or St. Brandon as may be prescribed”;

(ii) in subsection (3), by adding the following new paragraphs –

(c) Where an officer is required to serve in Agalega or St. Brandon, the Government shall, in addition to the contribution payable under paragraph (a), make a contribution towards his pension, at such rate as may be prescribed, of the allowance of that officer for service in Agalega or St. Brandon.

(d) The allowance referred to in paragraph (c) shall not include his car benefit, housing allowance or such other allowance as may be prescribed.

(d) by repealing section 22 and replacing it by the following section –

## **22. Benefits of participants leaving the service or on dismissal**

(1) Where a participant has contributed towards his pension for at least one year and leaves or otherwise ceases, other than on ground of dismissal, to be in the public service, the participant may elect to –

- (a) 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;
- (b) leave the accumulated benefits in his individual account until retirement or death; or
- (c) be refunded his share of the contribution, which shall be computed in such manner as may be prescribed.

(2) Where a participant is dismissed from the public service, any refund of his accumulated benefits shall be computed in such manner as may be prescribed.

#### **42. Public Debt Management Act amended**

The Public Debt Management Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –  
  
“cash equivalent” means investments, other than those in shares and units, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value;
- (b) in section 5(1), by deleting the words “may be prescribed” and replacing them by the words “he may approve”;

- (c) in section 7 –
- (i) in subsection (1), by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
- (aa) any amount of Special Drawings Rights allocations made by the International Monetary Fund to Government; and
- (ii) by inserting, after subsection (1A), the following new subsection –
- (1AA) There shall be deducted from the public sector debt –
- (a) any cash balance remaining in any account held by Government with the Bank for the purpose of receiving proceeds from the issuance of any Government securities in excess of Government borrowing requirements for the reduction or mopping up of excess liquidity in the banking system;
- (b) any cash balance held by the Accountant-General with the Bank, other than that in respect of Special Funds under the Finance and Audit Act, in excess of an amount of 200 million rupees; and
- (c) any cash equivalent held by Government in any financial institution.
- (iii) in subsection (5), by deleting the words “an increase” and replacing them by the words “a rise”;
- (d) in section 10(4)(b), by deleting the words “30 September” and replacing them by the words “31 March”.



#### 43. Public Procurement Act amended

The Public Procurement Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “Chief Executive” means the person referred to in section 9(1);
  - “chief executive officer” means the administrative head of a public body;
- (b) in section 3, by inserting, after subsection (2), the following new subsection –
  - (2A) Every exempt organisation shall establish its own procurement rules in relation to such types of contracts as may be prescribed.
- (c) in section 8(1), by deleting the words “, which shall be a body corporate,”;
- (d) in section 9, by inserting, after subsection (1), the following new subsection –
  - (1A) In the discharge of his functions, the Chief Executive shall –
    - (a) before the review of the recommendations of a bid evaluation committee by the Board under section 11(1)(e), certify that all procurement rules at the level of the Board have been complied with in accordance with this Act;
    - (b) act in accordance with such directives as he may receive from the Board; and
    - (c) be accountable and answerable to the Board.
- (e) in section 10(1), by repealing paragraph (c) and replacing it by the following paragraph –
  - (c) such other persons as may be appointed by the Board in accordance with section 12(1)(da), on such contract terms and conditions as the Board may determine.
- (f) in section 11, by inserting, after subsection (1), the following new subsection –
  - (1A) (a) Where the Board requires the evaluation committee to make an evaluation pursuant to subsection (1)(e)(ii), the bid evaluation committee shall, within 5 working days, comply with the requirement of the Board.
  - (b) Where the bid evaluation committee fails to comply with a requirement under paragraph (a) or the Board is not satisfied with the fresh or further evaluation, the Board may appoint another bid evaluation committee to make a fresh or further evaluation within such time as the Board may determine.

- (g) in section 12(1), by inserting, after paragraph (d), the following new paragraph –
- (da) make appointments pursuant to section 10(1)(c) following a call for applications by public advertisement; and
- (h) in section 15(1)(b), by adding the following new subparagraph, the word “or” at the end of subparagraph (i)(D) being deleted and the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” –
- (iii) open advertised bidding.
- (i) in section 21(3)(d), by deleting the words “an investment” and replacing them by the words “a capital”;
- (j) in section 39, by adding the following new subsection –
- (5) Where public procurement proceedings are cancelled by a public body under this section, no challenge under section 43 and no application for review under section 45 shall be entertained in respect of the cancellation.
- (k) in section 40 –
- (i) in subsection (1), by deleting the words “be awarded” and replacing them by the words “, subject to subsection (1A), be awarded by a public body”;

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

(1A) The chief executive officer of a public body shall, before awarding a contract under subsection (1), certify and keep on record that all the procurement rules have been complied with in accordance with this Act.

- (l) in section 43(1), by inserting, after the words “(3)”, the words “and section 39(5)”;

- (m) in section 45 –

- (i) in subsection (1), by inserting, after the word “shall”, the words “, subject to section 39(5),”;

- (ii) in subsection (2), by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –

(ba) be accompanied by a statement of case and a witness statement, if any; and

- (iii) by inserting, after subsection (2), the following new subsections –

(2A) (a) For the purpose of subsection (2), a statement of case shall contain precisely and concisely –

- (i) the facts of the case;
- (ii) where a challenge has not been resolved, the reasons stated in the written decision issued pursuant to section 43(4), if any;
- (iii) the issues in dispute and the arguments relating thereto;
- (iv) submissions on any point of law; and
- (v) any other submission on the case.

(b) A witness statement shall contain a signed statement by the witness certifying that the witness statement faithfully reproduces the facts obtained from the examination of records, statements or other documents or from any other source in relation to the case before the Review Panel.

(2B) (a) The unsatisfied bidder shall, at the time of his application for review, submit to the public body a copy of the application together with the documents specified in subsection (2).

(b) The exchange of information and particulars relating to the statement of case and witness statement referred to in subsection (2A) shall be carried out in such form and manner as may be prescribed.

- (iv) in subsection (4), by inserting, after the words “subsection (5)”, the words “or (8)”;
- (v) by repealing subsection (8) and replacing it by the following subsection –

(8) (a) Subject to paragraph (c), the Review Panel shall determine an application for review under this section within such period as may be prescribed.

(b) Subject to paragraph (c), any application for review pending immediately before the commencement of paragraph (a) shall, on the commencement of that paragraph, be determined within such period as may be prescribed.

(c) Where the Review Panel does not determine the application for review within the period referred to in paragraph (a) or (b) –

- (i) the suspension of the procurement proceedings under subsection (4) shall lapse;
- (ii) the public body shall proceed with the award of the contract; and
- (iii) the Review Panel shall continue with the application for review.

(d) Where an application for review is determined pursuant to paragraph (c), the Review Panel may dismiss the application for review or may, if it determines that there is merit in it, order the remedy referred to in subsection (10)(d).

- (n) in the Schedule, in Part I, in the item “Rodrigues Regional Assembly”, in Column 3, by deleting the figure “15” and replacing it by the figure “25”;

#### **44. Registration Duty Act amended**

The Registration Duty Act is amended –

- (a) in section 2 –
- (i) by deleting the definitions of “deed or document” and “document” and replacing them by the following definitions –
- “deed or document” –
- (a) means a deed or document meeting the requirements and reproducing the contents of the original deed or document, as the case may be, for the purpose of this Act when submitted through the RDDS; and
- (b) includes a deed of transfer or deed under private signature;
- “document” –
- (a) means any written instrument or electronic document; and
- (b) includes a contract of any nature, other than a contract in respect of transfer of immovable property;
- (ii) in the definition of “register”, by inserting, after the words “means register”, the words “or electronic register”;

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

**2B. Electronic submission of deed or document**

Any deed or document submitted electronically to the Receiver shall be deemed to meet the requirements and reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

- (c) in section 24(5)(c), by inserting, after the word “Transfers”, the words “or in the RDDS”;
- (d) in section 27 –
- (i) in subsection (2A)(a), by deleting the words “31 December 2014” and replacing them by the words “30 June 2018”;
- (ii) in subsection (3)(a), by deleting the figure “50,000” and replacing it by the figure “75,000”;
- (iii) in subsection (3)(b)(ix), by deleting the words “one million” and replacing them by the figure “1,500,000”;
- (iv) in subsection (5A)(a) –
- (A) by deleting the words “30 June 2016” and replacing them by the words “31 December 2019”;
- (B) in subparagraph (ii), by deleting the words “31 December 2014” and replacing them by the words “30 June 2018”;

(e) in section 34 –

(i) in subsection (4)(b), by deleting the words “8 days” and replacing them by the words “3 months”;

(ii) by adding the following new subsection –

(8) Where a deed or document is scanned and the registered copy thereof is saved in the RDDS pursuant to subsection (2)(a)(ii), the document shall be scanned in –

(a) Portable Document Format (PDF);

(b) 300 dots per inch (DPI) Image Resolution; and

(c) text-searchable format by applying Optical Character Recognition (OCR).

- (f) in section 36(1) –
- (i) in paragraph (a)(ii), by deleting the words “and the postal address of his residence” and replacing them by the words “, the address of his residence, including the appropriate postcode”;
  - (ii) in paragraph (b)(iii)(A), by inserting, after the words “TV xxxx/xxx”, the words “or TV xxxxxx/xxxxxx”;
- (g) in section 36A(2) –
- (i) in paragraph (b)(ii), by deleting the words “and the postal address of his residence” and replacing them by the words “, the address of his residence, including the appropriate postcode”;
  - (ii) in paragraph (c)(iii), by inserting, after the words “TV xxxx/xxx”, the words “or TV xxxxxx/xxxxxx”;
- (h) in section 36B(1)(b) –
- (i) in paragraph (ii)(B), by deleting the words “and the postal address of his residence” and replacing them by the words “, the address of his residence, including the appropriate postcode”;
  - (ii) in paragraph (iii)(C), by inserting, after the words “TV xxxx/xxx”, the words “or TV xxxxxx/xxxxxx”;
- (i) in section 36C –
- (i) in paragraph (a)(iii)(C), by inserting, after the words “TV xxxx/xxx”, the words “or TV xxxxxx/xxxxxx”;
  - (ii) by adding the following new subsection, the existing provision being numbered as subsection (1) –
    - (2) Every deed scanned for the purpose of section 36 shall be scanned in –
      - (a) Portable Document Format (PDF);
      - (b) 300 dots per inch (DPI) Image Resolution; and
      - (c) text-searchable format by applying Optical Character Recognition (OCR).
- (j) in section 42(1)(a), by inserting, after the word “original”, the words “or a scanned or digital copy”;
- (k) by inserting, after section 45, the following new section –

**45A. Recovery of duty by attachment**

The Registrar-General may, without prejudice to any other remedy which he may have, enforce payment, by attachment in the manner provided in the Attachment (Rates and Taxes) Act, of any amount of duty under this

Act which has remained unpaid after determination of any objection or representation before the Assessment Review Committee under the Mauritius Revenue Authority Act.

- (l) in the First Schedule –
  - (i) in Part I –
    - (A) in paragraph I, in item 14, by deleting the words “except a deed of transfer referred to in section 3(1)(b)”;
    - (B) in paragraph J, in item 16, by deleting the words “except a deed of transfer referred to in section 3(1)(b)”;
  - (ii) in Part III, by inserting, after item 28, the following new item –
    - 28A. Documents witnessing the transfer or donation of a “*droit d’occupation*” of an immovable property between an ascendant and a descendant.

#### 45. Road Traffic Act amended

The Road Traffic Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
  - “RDDS” has the same meaning as in the Registration Duty Act;
- (b) in section 8(a)(i), by deleting the words “deed or declaration” and replacing them by the words “deed, declaration, or electronic deed or declaration registered in the RDDS,”;
- (c) in section 9 –
  - (i) in subsection (1) –
    - (A) in paragraph (a), by inserting, after the word “deed”, the words “, or electronic deed registered in the RDDS,”;
    - (B) in paragraph (b), by inserting, after the word “declaration”, the words “, or an electronic declaration registered in the RDDS,”;
  - (ii) in subsection (2)(c), by inserting, after the word “address”, the words “, including the postcode,”;
  - (iii) by inserting, after subsection (2), the following new subsections –
    - (2A) The deed or declaration may be –
      - (a) prepared, concluded and saved in the RDDS; or



(b) scanned and saved in the RDDS.

(2B) Any deed or declaration submitted to the Registrar-General and registered in the RDDS shall be considered to be the original.

(2C) Any deed scanned for the purpose of the RDDS shall be scanned in –

- (a) Portable Document Format (PDF);
- (b) 300 dots per inch (DPI) Image Resolution; and
- (c) text-searchable format by applying Optical Character Recognition (OCR).

- (iv) in subsections (4), (5)(a), (7) and (9), by deleting the words “deed or declaration” and replacing them by the words “deed, declaration, or electronic deed or declaration registered in the RDDS”;
- (v) by adding the following new subsection –
  - (10) The return of a duly registered electronic deed or declaration under subsection (9) shall be effected electronically through the RDDS.

**46. Small and Medium Enterprises Development Authority Act amended**

The Small and Medium Enterprises Development Authority Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “enterprise” and replacing it by the following definition –
 

“enterprise” –

    - (a) means any form of trade, business or manufacture, craft by hand or foot, cultivation of fruits, vegetables or flowers, livestock breeding, or activity approved as such by the Authority; and
    - (b) includes –
      - (i) any supply of services, including goods relating to those services; or
      - (ii) a co-operative society; but
    - (c) does not include an office or employment or a religious or charitable institution;
  - (ii) in the definition of “medium enterprise”, by deleting the words “an annual turnover of more than 10 million rupees but not more than 50 million rupees” and replacing them by the words “the appropriate turnover specified in the Schedule”;

(iii) in the definition of “small enterprise”, by deleting the words “an annual turnover of not more than 10 million rupees” and replacing them by the words “the appropriate turnover specified in the Schedule”;

(iv) by deleting the definition of “SMEs” and replacing it by the following definition –

“SMEs” –

(a) means small and medium enterprises; and

(b) includes microenterprises;

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

“microenterprise” means a small business owned and operated by an individual at his own domestic premises or other premises, either alone or with unpaid family workers or having 5 or fewer employees and which has an annual turnover corresponding to the microenterprise specified in the Schedule;

“SME One-Stop Shop” means the one-stop shop set up under section 5A;

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

#### **5A. SME One-Stop Shop**

(1) There shall be set up within the Authority an office to be known as the SME One-Stop Shop and administered by the Managing Director.

(2) The SME One-Stop Shop shall administer and manage such schemes with defined criteria as Government may approve.

(3) The object of the SME One-Stop Shop shall be to facilitate the setting up and operation of an enterprise which has a project value not exceeding 20 million rupees and be a single authority which shall provide all the support, financing and information, as well as the delivery of every permit or licence, that the enterprise requires to start, operate and grow its business.

(4) Notwithstanding any other enactment, the SME One-Stop Shop shall, in order to facilitate the processing of applications for any registration, permit, licence, authorisation or clearance required by an enterprise referred to in subsection (3) –

- (a) receive all applications from the enterprise for registration or any permit, licence, authorisation or clearance under any enactment and transmit each application to the relevant public sector agency;
- (b) ensure that each application is expeditiously processed by the relevant public sector agency;
- (c) where the application is or is to be granted –
  - (i) collect any fee or charge payable under the relevant enactment and remit, as soon as practicable, the amount so collected to the relevant public sector agency;
  - (ii) give notice to the enterprise, within 10 days from receipt of notification by the relevant public sector agency, that the application has been granted; and
  - (iii) deliver the permit, licence, authorisation or clearance to the applicant.

(5) (a) Where an application is not likely to be determined within the statutory time limit, the public sector agency shall, as soon as practicable but not later than 3 working days from the statutory time limit, inform the IPFTC, as well as the SME One-Stop Shop of the reasons for which the application cannot be determined.

(b) On receipt of a notification under paragraph (a), the IPFTC shall examine the reasons and may make such recommendation to the relevant public sector agency as it may determine.

(6) In this section –

“IPFTC” means the Investment Projects Fast-Track Committee set up under section 18D(1) of the Investment Promotion Act.

- (c) in section 6, by inserting, after paragraph (b), the following new paragraph –
  - (ba) act as a one-stop shop with a view to facilitating the setting up and operation of an enterprise;
- (d) in section 7 –
  - (i) in subsection (2) –
    - (A) by repealing paragraphs (e) to (h) and replacing them by the following paragraphs –

- (e) the Managing Director of the Board of Investment or his representative;
- (f) the chief executive officer of the SME Bank or his representative;
- (g) a representative of the Mauritius Chamber of Commerce and Industry; and
- (h) 4 representatives of SMEs.

(B) by repealing paragraphs (i) to (l);

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

(2A) The members referred to in subsection (2)(g) and (h) shall be appointed by the Minister.

- (e) in section 33, by repealing subsection (1) and replacing it by the following subsection –

(1) The Minister may –

- (a) make such regulations as he thinks fit for the purposes of this Act;
- (b) by regulations, amend the Schedule.

- (f) by adding the Schedule set out in the Seventh Schedule to this Act.

#### **47. State Lands Act amended**

The State Lands Act is amended, in section 5, by adding the following new subsection –

(6) (a) Notwithstanding this Act, the Minister may, subject to the approval of Cabinet, by private contract, sell any portion of land, other than Pas Géométriques, for the development of any Government approved project.

(b) Where a portion of land is sold under paragraph (a), the selling price shall be not less than the open market value as the Director, Valuation and Real Estate Consultancy Services may determine or not less than such other value as Cabinet may approve.

#### **48. Statutory Bodies Pension Funds Act amended**

The Statutory Bodies Pension Funds Act is amended –

- (a) in section 3, by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to section 19A, there is established in respect of –

- (a) every statutory body; or
- (b) 2 or more statutory bodies,

a Pension Fund which shall be administered by SICOM.

(b) in section 19A –

(i) in subsection (1), by deleting the words “and housing allowance” and replacing them by the words “, housing allowance and, where applicable, such allowance for service in Agalega or St. Brandon as may be prescribed”;

(ii) in subsection (3), by adding the following new paragraphs –

(c) Where an officer is required to serve in Agalega or St. Brandon, the statutory body shall, in addition to the contribution payable under paragraph (a), make a contribution towards his pension, at such rate as may be prescribed, of the allowance of that officer for service in Agalega or St. Brandon.

(d) The allowance referred to in paragraph (c) shall not include his car benefit, housing allowance or such other allowance as may be prescribed.

(c) by repealing section 19B and replacing it by the following section –

**19B. Benefits of participants leaving the service or on dismissal**

(1) Where a participant has contributed towards his pension for at least one year and leaves or otherwise ceases, other than on ground of dismissal, to be in the public service, the participant may elect to –

- (a) 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;
- (b) leave the accumulated benefits in his individual account until retirement or death; or
- (c) be refunded his share of the contribution, which shall be computed in such manner as may be prescribed.

(2) Where a participant is dismissed from the service of the statutory body, any refund of his accumulated benefits shall be computed in such manner as may be prescribed.

**49. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended –

(a) in section 27, by inserting, in the appropriate alphabetical order, the following new definitions –

“non-citizen” has the same meaning as in the Non-Citizens (Property Restriction) Act;

“owner”, for the purpose of section 28(1A), (3) and (4F), includes –

- (a) a lessee holding a lease agreement for a term of 20 years or more, provided that –
    - (i) the lease agreement is registered under the Registration Duty Act; and
    - (ii) the purpose of the conversion specified in the application under section 28(3) is the same as the purpose of the lease contained in the lease agreement;
  - (b) a non-citizen who has concluded a deed of transfer by way of “*promesse de vente*” under *clause suspensive* for the acquisition of agricultural land for business purposes where –
    - (i) the deed of transfer is registered under the Registration Duty Act; and
    - (ii) the purpose of the conversion specified in the application under section 28(3) is the same as the purpose of the acquisition contained in the deed of transfer;
- (b) in section 28 –
- (i) in subsection (1), by adding the following new paragraph, the word “and” at the end of paragraph (a) being deleted and the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” –
    - (c) in the case of a non-citizen, on production of a certificate issued under section 3(2) of the Non-Citizens (Property Restriction) Act.
  - (ii) by inserting, after subsection (3A), the following new subsection –
    - (3AA) (a) The original of an application made under subsection (3) together with the required supporting documents shall be forwarded to the Minister who shall cause a scanned copy of the application and documents to be forwarded electronically to the committee.
    - (b) The committee shall, on being satisfied that all the relevant particulars, information and documents specified in the application form have been duly submitted, examine the application in accordance with subsection (8A)(a) and (b).
  - (iii) by repealing subsection (3B);
  - (iv) by inserting, after subsection (4F), the following new subsection –
    - (4G) Where an owner is granted authority for land conversion for the setting up of –



- (a) an 18-hole golf course;
- (b) a power station for the supply of electrical power using renewable energy; or
- (c) a solar farm, an agri-solar farm or a unit for the production of electrical power using biomass,

and he intends to use the land, in respect of which the authority was granted, for another purpose, he shall make an application for conversion of the land under subsection (3) for the new purpose.

- (v) in subsection (8A), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) In the discharge of its functions under subsection (8)(c), the committee –
    - (i) shall examine the application, taking into account the guidelines issued by the Ministries and bodies referred to in subsection (7); and

- (ii) may request the applicant to attend a meeting of the committee, within the time limit referred to in subsection (8)(c), for the purpose of giving such clarification or explanation relating to the application as the committee may determine.

- (vi) by inserting, after subsection (8B), the following new subsection –

(8BA) On receipt of the advice of the committee under subsection (8)(c), the Minister shall, within 2 weeks of the date of receipt of that advice, give written authority for land conversion to the applicant or inform him in writing that his application has not been granted.

- (c) in section 29(1)(a) –

- (i) in subparagraph (xii) –

- (A) by deleting the word “such”; and

- (B) by deleting the words “, as may be approved by the relevant authorities” and replacing them by the words “by the holder of a certificate issued by the Board of Investment”;

- (ii) in subparagraph (xviii), by adding the following new sub subparagraph, the existing provision being lettered as sub subparagraph (A) –

- (B) the production of electrical power using biomass or through a solar farm or agri-solar farm by the holder of a certificate issued by the Board of Investment;

## 50. Sugar Insurance Fund Act amended

The Sugar Insurance Fund Act is amended –

- (a) in section 2 –
  - (i) by inserting, in the appropriate alphabetical order, the following new definition –
    - “enlarged factory area” –
      - (a) means a factory area; and
      - (b) includes any other area or region from which canes are delivered to a factory in operation in the factory area, following any previous or future closing down of another factory to which that area or region was assigned before the closing down;
  - (ii) by deleting the definitions of “total insurable sugar for the Island of Mauritius” and “total sugar accrued for the Island of Mauritius”;
- (b) in section 25 –
  - (i) by repealing subsection (2);
  - (ii) in subsections (3), (4) and (6), by deleting the words “or (2)”;
  - (iii) by repealing subsection (7);
- (c) in section 26(1), by deleting the word “factory” and replacing it by the word “prescribed”;
- (d) in section 37 –
  - (i) in subsection (1)(b), by deleting the words “factory area” wherever they appear and replacing them by the words “enlarged factory area”;
  - (ii) in subsection (2) –
    - (A) in paragraph (c), by deleting the words “; or” and replacing them by the words “in the enlarged factory area of the cane plantation with the burnt canes;”;
    - (B) by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words “; or” –
      - (e) where the Board is satisfied that it is economically viable for the insured to harvest and mill the burnt canes at a factory outside the enlarged factory area of the cane plantation with the burnt canes.

- (e) by adding the following new section –

**57. Transitional provision**

Notwithstanding section 3(3)(a), the Board shall pay a one-off financial assistance for the crop year beginning on 1 June 2013 and ending on 31 May 2014 amounting –

- (a) in the case of an insured having total sugar accrued not exceeding 60 tonnes, or a larger growing unit referred to in section 21(5) whose insured immediately before the regrouping, each had total sugar accrued not exceeding 60 tonnes, to a sum of 3,400 rupees per tonne of sugar accrued or part thereof;
  - (b) in every other case, to a sum of 2,000 rupees per tonne of sugar accrued or part thereof.
- (f) in the Fourth Schedule, by deleting the following words –

In this Schedule, “enlarged factory area” means a factory area and includes such other area or region the canes from which are delivered to a factory in operation, following any previous or future closing down of another factory to which such area or region related prior to the closing down.

- (g) in the Fifth Schedule, in paragraph (a), by deleting the figure “12.50” and replacing it by the figure “16.75”.

## 51. Tourism Authority Act amended

The Tourism Authority Act is amended –

(a) in section 2 –

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

“licence” –

(a) means a licence issued under section 26 in respect of a tourist enterprise specified in Sub-part II of Part A or Part B of the First Schedule; and

(b) includes a pleasure craft licence and a skipper's licence;

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

“*domaine*” –

(a) means any estate offering nature-based activities; and

(b) includes any premises sustainably integrated in a natural environment,

providing sleeping facilities, meals, refreshments and ancillary ecotourism facilities;

“*domaine certificate*” means a certificate issued to a person to carry out the *domaine* activities specified in Sub-part IA of Part A of the First Schedule;

“*guest house certificate*” means a certificate issued to a person to carry out the guest house activities specified in Sub-part IB of Part A of the First Schedule;

“*hotel certificate*” means a certificate issued to a person to carry out the hotel activities specified in Sub-part IC of Part A of the First Schedule;

“RDDS” has the same meaning as in the Registration Duty Act;

“tourist accommodation certificate” means –

- (a) a hotel certificate;
- (b) a guest house certificate;
- (c) a tourist residence certificate; or
- (d) a *domaine* certificate,

issued under section 25A in respect of a tourist enterprise specified in Sub-part I of Part A of the First Schedule;

“tourist residence certificate” means a certificate issued to a person to carry out the tourist residence activities specified in Sub-part ID of Part A of the First Schedule;

- (b) in section 6, by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) (i) register, regulate and supervise tourist enterprises specified in Sub-part I of Part A of the First Schedule;
  - (ii) license, regulate and supervise tourist enterprises specified in Sub-part II of Part A and Part B of the First Schedule;
- (c) in section 7 –
  - (i) in subsection (1), by inserting, after paragraph (a), the following new paragraph –
    - (aa) register tourist enterprises specified in Sub-part I of Part A of the First Schedule and vary, suspend or revoke tourist accommodation certificates;
  - (ii) in subsection (2)(a), by inserting, after the word “any”, the words “holder of a tourist accommodation certificate or”;
- (d) in section 24(1) –
  - (i) in paragraph (a), by inserting, after the words “from a”, the words “holder of a tourist accommodation certificate,”;
  - (ii) in paragraph (b), by inserting, after the words “of any”, the words “holder of a tourist accommodation certificate,”;
- (e) in Part IV, by inserting, before section 26, the following new section –

**25A. Regulation of tourist accommodation**

(1) (a) No person shall run or carry on a tourist enterprise specified in Sub-part I of Part A of the First Schedule unless he holds a tourist accommodation certificate.

(b) The tourist accommodation certificate shall, in the case of –

- (i) a hotel, be a hotel certificate;
- (ii) a guest house, be a guest house certificate;
- (iii) a tourist residence, be a tourist residence certificate;
- (iv) a *domaine*, be a *domaine* certificate.

(2) (a) A tourist accommodation certificate shall be issued for a period of 3 years and shall be subject to –

- (i) the requirements of such norms and standards governing a hotel, tourist residence, guest house or *domaine* and its services, facilities and amenities, as may be specified in guidelines issued by the Authority; and
- (ii) such terms and conditions as the Authority may determine.

(b) The guidelines referred to in paragraph (a)(i) shall be posted on the website of the Authority.

(3) Subject to this section, this Act shall apply to a tourist accommodation certificate as it would apply to a licence, with such modifications, adaptations and exceptions as may be necessary.

(4) (a) The Authority shall, in respect of every licence issued in respect of a hotel, tourist residence or guest house which is valid on the date immediately preceding the commencement of this section, issue, not later than 3 months from the commencement of this section, a hotel certificate, tourist residence certificate or guest house certificate, as appropriate, in accordance with subsection (2).

(b) A certificate issued under paragraph (a) shall be valid for a period not exceeding 3 years.

(5) (a) Any licence fee payable in respect of a hotel, tourist residence or guest house relating to each of its facilities shall, on the commencement of this section, be payable as a single operating fee, in respect of its facilities specified in Sub-part IA, IB, IC or ID of Part A of the First Schedule, irrespective of whether or not it is providing all these facilities.

(b) The operating fee referred to in paragraph (a) shall be payable in such amount and in such form and manner as may be prescribed.

(f) in section 26 –

(i) in subsection (1), by inserting, after the words “subsection (2)”, the words “and section 25A”;

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

(7A) (a) Subject to paragraph (b), a licensee may, with the approval of the Authority, effect advance payment of the fee payable for a period of 3 years without applying for a renewal of his licence within that period of 3 years.

(b) A licensee shall, within 10 days from the date of any change in his name or address, notify the Authority of the change.

(g) in section 51A –

(i) in subsection (1) –

(A) in paragraph (a), by inserting, after the word “deed”, the words “or electronic deed”;

(B) in paragraph (b), by inserting, after the word “deed”, the words “or electronic declaration”;

(ii) in subsection (2)(a), by deleting the words “and address” and replacing them by the words “, address and postcode”;

(iii) in subsection (3), by deleting the words “deed or declaration” and replacing them by the words “deed, declaration, or electronic deed or declaration registered in the RDDS,”;

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

(3A) The deed or declaration may be –



- (a) prepared, concluded or saved in the RDDS; or
- (b) scanned and saved in the RDDS.

(3B) Any deed or declaration submitted to the Registrar-General and registered in the RDDS shall be considered to be the original.

(3C) Any deed scanned for the purposes of the RDDS shall be scanned in –

- (a) Portable Document Format (PDF);
- (b) 300 dots per inch (DPI) Image Resolution; and
- (c) text-searchable format by applying Optical Character Recognition (OCR).

(v) by adding the following new subsection –

(8) The Registrar-General shall cause the duly registered electronic deed or declaration to be returned to the applicant electronically through the RDDS.

- (h) in the First Schedule –
- (i) in Part A –
- (A) in Sub-part I, by inserting, in the appropriate alphabetical order, the following new item –
- Domaine*
- (B) by inserting, after Sub-part I, the new Sub-parts IA, IB, IC and ID set out in the Eighth Schedule to this Act;
- (C) in Sub-part II, by deleting the following items –
- Restaurant (including liquor and other alcoholic beverages) with entertainment  
 Restaurant (excluding liquor and other alcoholic beverages) with entertainment  
 Restaurant (including liquor and other alcoholic beverages) without entertainment  
 Restaurant (excluding liquor and other alcoholic beverages) without entertainment
- and replacing them by the following item –
- Restaurant
- (ii) in Part B –
- (A) by deleting the following items –
- Hawking in tourist sites  
 Operating ferry boat  
 Operating pleasure craft for commercial purpose, other than by a pleasure craft licensee  
 Operating rental agency for car
- (B) by inserting, in the appropriate alphabetical order, the following new item –
- Operating spa outside hotel premises

**52. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended –

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

**3A. Electronic submission of deed or document**

Any deed or document submitted electronically to the Conservator of Mortgages and saved in the MIPD shall be deemed to meet the requirements and reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

- (b) in section 4(1)(ab), by inserting, after the words “TV XXXX/XXX”, the words “or TV XXXXXX/XXXXXX”;
- (c) by inserting, after section 4, the following new section –

**4A. Format of deed scanned**

Any deed scanned for the purpose of the RDDS shall be scanned in –

- (a) Portable Document Format (PDF);
- (b) 300 dots per inch (DPI) Image Resolution; and
- (c) text-searchable format by applying Optical Character Recognition (OCR).
- (d) in section 48(3)(c)(iii), by inserting, after the words “TV XXXX/XXX”, the words “or TV XXXXXX/XXXXXX”;
- (e) by inserting, after section 49, the following new section –

**49A. Scanning of deeds**

Any deed scanned for the purpose of the RDDS shall be scanned in –

- (a) Portable Document Format (PDF);
- (b) 300 dots per inch (DPI) Image Resolution; and
- (c) text-searchable format by applying Optical Character Recognition (OCR).

- (f) in section 50, by inserting, after subsection (1), the following new subsection –
- (1A) For the purpose of subsection (1), an application shall be made in such form as the Conservator may approve.
- (g) by repealing section 62(3);
- (h) in section 63 –
- (i) in subsection (1), by inserting, after the words “or transcription books”, the words “, or in the MIPD,”;
- (ii) in subsection (3), by inserting, after the word “books”, the words “or in the MIPD”;
- (iii) in subsection (6), by deleting the words “or month” and replacing them by the words “, month or hour”.

### **53. 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 –
- “small enterprise” means a person whose annual turnover does not exceed 10 million rupees;
- (b) by inserting, after section 19, the following new section –

#### **19A. Use of electronic fiscal device**

(1) The Director-General may, for the purpose of this Act, require any person to use an electronic fiscal device to record any matter or transaction which may affect the liability to tax of that person.

(2) The electronic fiscal device shall be of such type, description and usage as may be prescribed.

- (c) in section 20(2) –
- (i) in paragraph (e), by deleting the words “is inclusive or exclusive of VAT” and replacing them by the words “is subject to VAT or not”;
- (ii) by repealing paragraph (f) and replacing it by the following paragraph –
- (f) where the value of the supply is subject to VAT –
- (i) the value of the supply;
- (ii) the amount of VAT chargeable and the rate applied;

- (d) in section 21(6), by deleting the figure “24” and replacing it by the figure “36”;
- (e) in section 24 –
  - (i) in subsection (7), by inserting, after the words “(7A)”, the words “or (7B)”;
  - (ii) in subsection (7A), by inserting, after the word “shall”, the words “, subject to subsection (7B),”;
  - (iii) by inserting, after subsection (7A), the following new subsection –

(7B) Where the Director-General requests a registered person to submit invoices, documents or information in respect of a claim for repayment under this section, the time limit for the repayment referred to in subsection (7) or (7A) shall run as from the date of submission of all invoices, documents and information requested.
  - (iv) in subsection (8), by deleting the words “or (7A)” and replacing them by the words “, (7A) or (7B)”;
- (f) in section 26 –
  - (i) by numbering the existing provision as subsection (1);
  - (ii) in the newly numbered subsection (1), by deleting the word “Where” and replacing it by the words “Subject to subsection (2), where”;

(iii) by adding the following new subsection –

(2) Where a registered person is a small enterprise, the maximum penalty payable under subsection (1) shall not exceed 5,000 rupees.

(g) in section 27 –

(i) in subsection (1), by deleting the words “Where” and the figure “26” and replacing them by the words “Subject to subsection (3), where” and “26(1)”, respectively;

(ii) in subsection (2), by deleting the figure “26” and replacing it by the words “26(1)”;

(iii) by adding the following new subsections –

(3) Where the person referred to in subsection (1) is a small enterprise and it fails to pay any tax due on or before the last day on which it is payable under section 21(7), 22, 23, 27E(3) and (10), 37, 39 or 67, the penalty shall be 2 per cent of the tax.

(4) The penalty under subsection (3) shall apply to the tax excluding any penalty under section 15A, 24(9), 26(2), 26A or 37A and any interest under section 27A.

(h) by inserting, after Part VI, the following new Parts –

**PART VIA – PUBLIC SECTOR AGENCY TO DEDUCT  
AN AMOUNT FROM VAT**

**27B. Interpretation of Part VIA**

In this Part –

“public sector agency” includes a Ministry, a Government department, a local authority, a statutory body and the Rodrigues Regional Assembly;

**27C. Obligation of public sector agency**

(1) Where a public sector agency makes a payment to a registered person, in respect of goods and services specified in the first column of the Thirteenth Schedule, it shall, at the time of payment, deduct from the amount of VAT chargeable on the goods and services an amount representing the appropriate rate of deduction specified in the second column of that Schedule.

(2) Where an amount is deducted under subsection (1), the amount so deducted shall be –

- (a) considered to have been paid by the registered person as VAT in the month in which the deduction is made;
- (b) taken into account by the registered person in his return in respect of the taxable period in which the amount is deducted.

(3) Every public sector agency which deducts an amount under subsection (1) shall, not later than 20 days from the end of the month in which the deduction is made, remit to the Director-General the amount so deducted, in such form and manner as the Director-General may determine.

(4) Where a public sector agency fails to comply with subsection (3), it shall be liable to pay, in addition to the amount deducted –

- (a) a penalty representing 5 per cent of the unpaid amount deducted; and
- (b) interest at the rate of 0.5 per cent per month or part of the month during which the amount deducted remains unpaid.

## **PART VIB – VAT RELATING TO SMALL ENTERPRISE**

### **27D. Interpretation of Part VIB**

In this Part –

“accounting year” means –

- (a) in the case of a company, a period of 12 months ending on the date of the end of its accounting period;
- (b) in any other case, a period of 12 months ending on 30 June;

“company” has the same meaning as in the Income Tax Act.

**27E. VAT annual accounting system**

(1) Subject to this section, a small enterprise may apply to the Director-General to operate the VAT annual accounting system on –

- (a) an accrual basis; or
- (b) a cash basis.

(2) Where a VAT registered person has applied for its net income from business to be calculated in accordance with Sub-part B of Part VIII of the Income Tax Act, he shall be considered to have applied to operate the VAT annual accounting system on a cash basis.

(3) A small enterprise which operates the VAT annual accounting system shall –

- (a) comply with such terms and conditions as the Director-General may approve;
- (b) within such time as may be prescribed, after the end of each of the first 3 calendar quarters in its accounting year, submit to the Director-General, a simplified VAT statement in such form and manner as the Director-General may approve; and
- (c) pay any VAT payable in accordance with subsection (4) or (5).

(4) The VAT payable pursuant to subsection (3)(b) shall be –

- (a) in the case of a VAT registered person whose annual total turnover does not exceed 10 million rupees at the commencement of this section, 25 per cent of the amount of VAT payable in respect of the preceding accounting year, after adding back any allowable input VAT in respect of capital goods in that year;



- (b) in the case of a small enterprise which registers for VAT at the commencement of this section, 25 per cent of the estimated VAT payable for the accounting year, after adding back any input VAT in respect of capital goods which the small enterprise intends to acquire in the first accounting year after its VAT registration.

(5) Where a small enterprise has in the relevant part of the first 3 quarters of an accounting year been supplied with capital goods and the input tax in respect thereof exceeds 50,000 rupees, the small enterprise may deduct from the VAT payable in accordance with subsection (4) the allowable input tax in respect of the capital goods.

(6) Where the computation referred to in subsection (5) shows an excess of input tax over VAT payable, the balance may be claimed as a repayment.

(7) Where the annual VAT return for an accounting year is not due before the due date for the submission of the simplified VAT statement referred to in subsection (3)(b) at the end of the first quarter in the succeeding accounting year, the basis for the computation of the VAT payable or claim for repayment for the statement in the succeeding accounting year shall be the accounting year immediately preceding the accounting year for which the VAT return is not due.

(8) A small enterprise which operates the annual VAT accounting system shall, within such time as may be prescribed, after the end of every accounting year, submit to the Director-General, a VAT return, in respect of that accounting year, in such form and manner as the Director-General may approve, specifying such particulars as may be required in the return.

(9) Where a small enterprise submits a return under subsection (8), the balance of output tax over input tax shall be adjusted by any tax payable or claimed as repayment in the VAT statements submitted in respect of the quarters ending in the accounting year.

(10) Where the adjusted balance under subsection (9) shows –

- (a) an amount of VAT payable, that amount shall be paid within such time as may be prescribed;
- (b) excess VAT, the balance shall, subject to subsection (11), be carried forward onto the return for the following accounting year.

(11) Where excess VAT shown by the adjusted balance includes input tax amounting to more than 50,000 rupees in respect of capital goods, the small enterprise may make a claim for repayment of the amount of input tax allowable in respect of capital goods.

(12) Where a VAT registered person makes a claim for repayment pursuant to subsection (6) or (11), the Director-General shall, on being satisfied with the claim, effect the repayment to the VAT registered person within 45 days of the date of receipt of the claim or the documents requested in support of the claim, whichever is the later.

(13) Where the application of a small enterprise to operate the VAT annual accounting system on a cash basis has been approved, it shall –

- (a) be considered to have made a supply in the accounting year in which the payment for the supply is received;
- (b) be considered to have received a supply in the accounting year in which payment for that supply is made;
- (c) subject to section 21, be entitled to take credit for input tax in respect of taxable supplies for which payment has been made;
- (d) be entitled to make a claim for repayment of VAT on submission of his statement or return, provided the excess includes VAT paid exceeding 50,000 rupees in respect of capital goods.

**27F. Records**

A small enterprise shall keep records in such form and manner as the Director-General may approve.

**27G. Change in accounting system**

Where a small enterprise intends to change its VAT accounting system, it shall, by written notice, inform the Director-General accordingly and shall comply with such conditions as the Director-General may determine.

- (i) by inserting, after section 28, the following new section –

**28A. Act or thing in respect of period before 3 years preceding last day of taxable period**

(1) Notwithstanding this Act, the Director-General shall, in any taxable period, in relation to the tax liability of a person, not –

- (a) require any information, statement or return;
- (b) make any assessment or claim,

under this Act in respect of a period before 3 years preceding the last day of the taxable period, unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act.

(2) An authorisation under subsection (1) shall be granted where the Director-General establishes to the satisfaction of the Independent Tax Panel that there is prima facie evidence of fraud.

(3) In an application under subsection (1), the Director-General shall specify the period in respect of which he proposes to do the act or thing referred to in subsection (1).

- (j) in section 37 –
- (i) in subsection (3), by deleting the words “after 5 years immediately following” and replacing them by the words “in respect of a period before 3 years immediately preceding”;
  - (ii) in subsection (5), by deleting the words “wilful neglect, evasion or”;
- (k) in section 38(2)(d), by deleting the figure “30” and replacing it by the figure “10”;

- (l) in section 40, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) (a) Where an agreement is reached before, or a decision is made by, the Assessment Review Committee, the Director-General, shall, within 5 working days of the date of the agreement or notification of the decision, as the case may be, issue a notice to the person specifying the amount of value added tax payable.
  - (b) Where a notice is issued to a person under paragraph (a), that person shall pay the amount of value added tax within 28 days of the date of the notice.
- (m) in section 45 –
  - (i) in subsection (5), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
    - (b) The Director-General may send a request to the Conservator of Mortgages to erase the inscription in respect of any property belonging to the debtor where the Director-General is satisfied that the value of the other properties of the debtor is sufficient to secure payment of the amount of tax which has remained unpaid.
  - (ii) in subsection (6), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
    - (b) Where an inscription of privilege is erased pursuant to paragraph (a), the Director-General shall, within 5 working days of the date of the notification of the erasure by the Conservator of Mortgages, give notice in writing thereof to the person who owed the tax.
- (n) in section 53F(b), by deleting the word “one” and replacing it by the figure “0.5”;
- (o) by repealing Part XB;

- (p) in section 73, by inserting, after subsection (10), the following new subsection –

(10A) (a) Where the Director-General and a person have entered into an agreement for the payment of the tax due by that person pursuant to subsection (4) in respect of a period, the Director-General shall not –

- (i) request from that person any information, statement or return; or
- (ii) make an assessment on, or a claim on, that person,

for that period, unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act.

(b) Where, before the commencement of paragraph (a), an assessment or a claim has been made after the date of an agreement pursuant to subsection (4) in respect of the period covered in the agreement and the assessment or claim has remained pending at the level of objection at the Authority or pending before the Assessment Review Committee, the assessment or claim shall, at the commencement of paragraph (a), lapse, unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel.

(c) An authorisation under paragraph (a) or (b) shall be granted where the Director-General establishes to the satisfaction of the Independent Tax Panel that there is prima facie evidence of fraud.

- (q) in the Fifth Schedule, in item 7, by adding the following new sub-item –

(d) Chilled deep sea water used for the provision of air conditioning services.

- (r) in the Sixth Schedule, by deleting the figure “4” and replacing it by the figure “6”;

- (s) in the Seventh Schedule, in Part II, by deleting the following items –
3. Mineral waters, aerated waters and soft drinks
  4. Alcoholic drinks
- (t) in the Ninth Schedule –
- (i) in item 13 –
    - (A) in Column 1, by deleting the words “engaged in the provision of health services” and replacing them by the words “licensed as a private hospital under the Private Health Institutions Act”;
    - (B) in Column 2, by deleting the words “provision of health services” and replacing them by the words “operation of a private hospital”;
  - (ii) by adding the following new items –

15.	Any person engaged in a bio-farming project duly approved by the Food and Agricultural Research and Extension Institute or by the Commission responsible for the subject of agriculture of the Rodrigues Regional Assembly.	Materials and equipment for the exclusive use of, or in furtherance of, the bio-farming project.
16.	Any company engaged in the exploration and production of petroleum products.	Plant, machinery and equipment for exclusive use in the exploration and production of petroleum products.

- (u) in the Tenth Schedule, in Part I, by deleting item 25 and replacing it by the following item –
25. Agent in the importation of second-hand motor cars or other motor vehicles
- (v) in the Eleventh Schedule, by deleting Part III;
- (w) in the Twelfth Schedule, in Part VII, in paragraph (b), by deleting the words “to 2016” and replacing them by the words “to 2017 and in the period of 6 months ending 30 June 2018”;
- (x) by adding the Thirteenth Schedule set out in the Ninth Schedule to this Act.

#### **54. Repeal and savings**

- (1) Subject to subsection (2), the National Economic and Social Council Act is repealed.

(2) (a) Notwithstanding any other enactment, every person employed by NESC at the commencement of this section shall be dealt with in accordance with this section.

(b) Subject to paragraph (e), every person who, at the commencement of this section, is employed on the permanent and pensionable establishment of NESC shall be entitled to be transferred to the permanent and pensionable establishment of the Ministry on terms and conditions which shall be not less favourable than those of his previous employment.

(c) The period of service of every person employed on the permanent and pensionable establishment of NESC who is transferred to the Ministry under paragraph (b) shall be considered to be an unbroken period of service with the Ministry.

(d) No person employed on the permanent and pensionable establishment of NESC shall, on account of his transfer to the Ministry or any resulting change in his job title, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

(e) Any person employed on the permanent and pensionable establishment of NESC may, within 30 days of the commencement of this section, instead of a transfer under paragraph (b), be offered the option to –

- (i) be transferred, so far as is practicable, to a statutory corporation where a vacancy in a similar position is available; or
- (ii) retire on the ground of abolition of office and be paid his pension benefits in accordance with the Pensions Act, the Statutory Bodies Pension Funds Act or such other pension scheme as may be applicable to NESC.

(f) Notwithstanding any other enactment, the contract of the Secretary-General which is in force at the commencement of this section shall be considered to have been entered into with the Ministry and shall terminate at the commencement of this section.

(g) Any proceedings, whether judicial or extra-judicial, started by or against NESCC and pending at the commencement of this section shall be deemed to have been started by or against the Ministry.

(h) The assets and funds of NESCC shall on the commencement of this section vest in the Ministry.

(i) Subject to paragraphs (b) to (f), all rights, obligations and liabilities subsisting in favour of or against NESCC at the commencement of this section shall continue to exist under the same terms and conditions in favour of or against the Ministry.

(j) Any act or thing done by NESCC shall be considered to have been done by the Ministry.

(k) Where this section does not make provision for any transition, the Minister responsible for the subject of social integration may make such regulations as may be necessary for such transition.

(i) In this subsection –

“Minister” means the Minister to whom responsibility for the subject of social integration is assigned;

“NESCC” means the National Economic and Social Council established under the repealed enactment;

“repealed enactment” means the National Economic and Social Council Act repealed under subsection (1);

“Secretary-General” means the Secretary-General appointed as such under section 14 of the repealed enactment.

## **55. Commencement**

Proclaimed by [\[Proclamation No. 11 of 2015\]](#) – w.e.f on 2 July 2015  
sections 15, 27, 30, 40, 44(a) to (c), (e)(ii) and (f) to (j), 45, 51(g) and 52

Proclaimed by [\[Proclamation No. 16 of 2015\]](#) w.e.f :

- 15 August 2015, section 43 (a) to (m)
- 1 July 2015, section 43 (n)

Proclaimed by [\[Proclamation No. 26 of 2015\]](#) w.e.f 23 October 2015:  
Section 38(b)

Proclaimed by [\[Proclamation No. 38 of 2015\]](#) w.e.f 1 December 2015:  
Section 37(a) and (b)ii



**Proclaimed by [\[Proclamation No. 2 of 2016\]](#) w.e.f 15 February 2016 - sections 6(a) to (c) and (e) to (g), 8, 12(n) to (r), 23(e) and 38(a), (c) and (d)**

(1) Sections 5, 6(a) to (c) and (e) to (g), 8, 12(b), (n) to (r) and (t), 15, 17(f), 21(k) and (l), 23(e), 24(t), (zc) in so far as it relates to section 123A, (ze), (zf), (zj) and (zm), 27, 30, 35(c), 37(a) and (b)(ii), 38, 40, 43, 44(a) to (c), (e)(ii) and (f) to (j), 45, 51(g), 52 and 53(h) in so far as it relates to Part VIA, (i), (j), (p) and (x) shall come into operation on a date to be fixed by Proclamation.

(2) Sections 11(a) to (d), 12(c), (d) and (m), 17(b), (j) and (k), 21(a)(i), (j) and (x), 24(a)(i) and (iii), (c), (l) to (n), (p) to (r), (w), (zb), (zc) in so far as it relates to section 123B, (zg)(i), (zh), (zi), (zk) and (zq)(i), 31(i), 46(b) and (c), 51(a) to (f) and (h) and 53(c) and (h) in so far as it relates to Part VIB, (o), (r), (u) and (v) shall come into operation on 1 July 2015.

(3) Section 12(x) and 32(a)(ii) and (iii) shall come into operation on 1 September 2015.

(4) Section 24(a)(iv), (d), (f)(iv) and (v), (g), (j), (o), (s), (u)(i), (v), (x), (y)(i) and (iii) and (zq)(ii) shall come into operation in respect of the year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment.

(5) Section 24(b) and (zr) shall come into operation in respect of the income year commencing on 1 July 2015 and in respect of every subsequent income year.

(6) Section 29(b) shall be deemed to have come into operation on 31 December 2010.

(7) Section 34(b) shall come into operation on 1 January 2016.

(7A) Sections 41(a), (c) and (d) and 48(b) and (c) shall be deemed to have come into operation on 1 January 2013.

(8) Section 42(c)(ii) shall be deemed to have come into operation on 1 July 2014.

(9) Section 50(a), (b), (c), (d) and (f) shall be deemed to have come into operation on 1 June 2014.

(10) Section 50(e) shall be deemed to have come into operation on 23 March 2015.

(11) Section 50(g) shall be deemed to have come into operation on 1 June 2013.

(12) Section 53(s) shall be deemed to have come into operation on 1 April 2014.

(13) Section 54 shall be deemed to have come into operation on 30 April 2015.

Passed by the National Assembly on the thirteenth day of May two thousand and fifteen.

**Bibi Safeena Lotun (Mrs)**  
*Clerk of the National Assembly*

**FIRST SCHEDULE**

[Section 3(h)]

**FIFTH SCHEDULE**

[Section 54(2D)]

**OATH OF CONFIDENTIALITY**

**IN THE SUPREME COURT OF MAURITIUS**

I, ....., being appointed a member of the Monetary Policy Committee do hereby swear/solemnly affirm/declare\* that I shall maintain, during or after my appointment as member of the Monetary Policy Committee, the confidentiality of any matter or information relating to the deliberations of the Monetary Policy Committee which comes to my knowledge and shall not, on any account and at any time, disclose directly or indirectly to any person, any matter or information relating to the deliberations of the Monetary Policy Committee, otherwise than for the purpose of the performance of my duties or the exercise of my functions under the Bank of Mauritius Act or when lawfully required to do so by a Judge in Chambers, or any court of law, or under any enactment.

Sworn/solemnly affirmed/declared\* by the abovenamed before me at ..... this ..... day of .....

**Master and Registrar  
Supreme Court**

\* *Delete where appropriate*

\_\_\_\_\_

**SECOND SCHEDULE**

[Section 4(q)]

**FOURTH SCHEDULE**

[Section 14D(4A)]

**PERSONS**

1. Any person *bona fide* carrying on the business of banking or insurance or *bona fide* carrying on any business not having as its primary object the lending of money, in the course of which and for the purpose of which he lends money.
2. Any body corporate, incorporated or expressly empowered, or any other person expressly empowered, by any other enactment to lend money.
3. Any organisation whose operations are of an international character and which is approved by the Minister.
4. Any society registered under the Cooperative Societies Act.
5. Any licensed broker in the performance of his duties as a public officer.
6. Any licensed pawnbroker in the performance of his duties as a pawnbroker.
7. Mauritius Housing Corporation Ltd.
8. Development Bank of Mauritius Ltd.
9. State Finance Corporation Limited.
10. State Investment Corporation Ltd.
11. Any specialised financial institution licensed by the central bank to engage in lending activities.
12. Any person licensed under the Financial Services Act.
13. Any trustee in the exercise of his functions under the Trusts Act.

**THIRD SCHEDULE**

[Section 6(g)]

**THIRD SCHEDULE**

[Section 2]

**PUBLIC SECTOR AGENCIES**

1. A commission set up under the Constitution
2. Public office under the Constitution
3. Office of the President and Vice-President
4. Ombudsman under the Constitution or Ombudsperson established under any enactment
5. National Assembly
6. Rodrigues Regional Assembly
7. A Court of law or tribunal in Mauritius established under any enactment
8. Electoral Commissioner's Office
9. Ministry or Department
10. A local authority under the Local Government Act
11. Every statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act
12. Bank of Mauritius under the Bank of Mauritius Act
13. Financial Services Commission under the Financial Services Act
14. Financial Intelligence Unit under the Financial Intelligence and Anti-Money Laundering Act
15. Independent Commission Against Corruption under the Prevention of Corruption Act
16. Office of the Registrar of Co-operative Societies under the Co-operatives Act
17. Office of the Registrar of Associations under the Registration of Associations Act
18. Office of the Registrar for registration of trade unions under the Employment Relations Act

**FOURTH SCHEDULE**

[Section 17(k)]

**FOURTH SCHEDULE**

[Section 52A(1)]

**FORMULA**

$$A = (R \times Q) - P$$

Where:

- A is the amount of refund to be paid in a particular quarter of a calendar year;
- R is the rate of refund of Rs 5 per kg;
- Q is the sum of the quantity of waste PET bottles, or PET flakes, exported or waste PET bottles recycled into reusable goods for the quarter in respect of which the amount to be refunded is claimed and the quantity of all export made or quantity recycled for the previous quarters in that calendar year;
- P is the amount already refunded by the Director-General in that calendar year.
-

**FIFTH SCHEDULE**

[Section 20(b)]

**SECOND SCHEDULE**

[Sections 2 and 7]

**FREEPORT ACTIVITIES**

1. Building, developing and managing by the enterprise of its own infrastructural facilities, warehouses, cold storage, offices, exhibition centres, processing units, open storage, the carrying out of its own logistics services, marketing activities and holding of exhibitions, trade fairs and other events and its own freeport activities referred to in item 3.
2. Building, developing and managing infrastructural facilities, warehouses, cold storage, offices, exhibition centres, processing units and open storage, for rental to a freeport developer or freeport operator to carry out logistics services, marketing activities and holding of exhibitions, trade fairs and other events and the activities referred to in item 3.
3.
  - (a) Warehousing and storage;
  - (b) Breaking bulk;
  - (c) Sorting, grading, cleaning and mixing;
  - (d) Labelling, packing, repacking and repackaging;
  - (e) Light assembly;
  - (f) Minor processing;
  - (g) Ship building, repairs and maintenance of ships and aircraft;
  - (h) Storage, maintenance and repairs of empty containers;
  - (i) Freight forwarding services;
  - (j) Quality control and inspection services;
  - (k) Export and re-export oriented airport and seaport based activities;
  - (l) Any manufacturing activity, provided that –
    - (i) 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
    - (ii) the remaining percentage may, upon approval by the Board of Investment, be put on the local market.
  - (m) Global trading, provided that the private freeport developer or freeport operator operates one or more activities referred to in sub-items (a) to (k);
  - (n) Vault services in respect of gold, silver, platinum, precious and semi-precious stones, precious metals, pearls, works of art and collectors' pieces or antiques;
  - (o) Security, courier or assaying services, where relevant, wholly and exclusively for the items referred to in paragraph (n).

Note: For the purpose of –

- (a) items 1 and 2 –

“infrastructural facilities” means works relating to roads and the supply of water, electricity, water drains and facilities for sewerage disposal and any other related facilities;

(b) item 3(m) –

“global trading” means international buying and selling of tradable commodities by a private freeport developer or freeport operator, in its own name, whereby the shipment of such commodities is made directly by the shipper in the original exporting country to the final importer in the importing country, without the commodities being physically landed in Mauritius.

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**SIXTH SCHEDULE**

[Section 21(x)]

**THIRD SCHEDULE**

[Sections 16(2), 23(2), 28(2), 29C(3), 30(2), 34(3), 40(4), 42(4), 44(9), 51(3), 53(3), 57(3), 59(5), 90(2) and 90C(2)]

**LICENCE FEE**

<b>Activities</b>	<b>Licence Fee (Rupees)</b>	<b>Period</b>
<b>CATEGORY 1 - Casino</b>		
Casino licence	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Gaming machine licence	125,000 per gaming machine, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
<b>CATEGORY 2 – Gaming House “A”</b>		
Gaming House licence in respect of Gaming House “A” games	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Gaming machine licence	125,000 per gaming machine, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months

CATEGORY 3 – Horse racing		
Bookmaker licence for conducting fixed odds betting on local races –		
(a) at the racecourse	500,000	1 January to 15 August of every year or part thereof
	500,000	16 August to 31 December of every year or part thereof
(b) outside the racecourse	1,750,000	1 January to 15 August of every year or part thereof
	1,750,000	16 August to 31 December of every year or part thereof
(c) through remote communication	1,750,000 in respect of the principal place of business	1 January to 15 August of every year or part thereof
	1,750,000 in respect of the principal place of business	16 August to 31 December of every year or part thereof
	20,000 in respect of every other place at which facilities are provided	1 January to 15 August of every year or part thereof
	20,000 in respect of every other place at which facilities are provided	16 August to 31 December of every year or part thereof
Totalisator operator licence –		
(a) for operating at the racecourse	1,000,000	Yearly or part thereof
(b) for operating outside the racecourse	40,000 in respect of each place of business;	Yearly or part thereof

(c) for operating through remote communication at such place outside the racecourse as may be approved by the Board	40,000 in respect of the principal place of business;	Yearly or part thereof
	40,000 in respect of every other place at which facilities are provided	Yearly or part thereof
(d) for conducting local race inter-totalisator betting	3,500,000	Yearly or part thereof
(e) for conducting foreign race inter-totalisator betting	3,500,000	Yearly or part thereof
(f) in respect of each terminal	40,000	Yearly or part thereof
Horse racing organiser licence	1,000,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
<b>CATEGORY 4</b>		
Bookmaker licence for conducting fixed odds betting on any event or contingency other than a local race	3,500,000 in respect of the principal place of business	12 months
	40,000 in respect of every other additional place of business	12 months
<b>CATEGORY 5</b>		
Licence to Operator of Mauritius National Lottery	5,000,000	12 months

CATEGORY 6 - Miscellaneous																			
(a)	Sweepstake organiser licence	15,000	Yearly or part thereof																
(b)	Local pool promoter licence	15,000	Yearly or part thereof																
(c)	Agent of a foreign pool promoter licence	15,000	Yearly or part thereof																
(d)	Lottery licence under Part XVII	15,000 in respect of each lottery organized																	
(e)	Dart games licence -	7,500 per dart board	1 January to 15 August of every year or part thereof																
		7,500 per dart board	16 August to 31 December of every year or part thereof																
<p>Authorised days and time</p> <p>Days immediately preceding race day falling on Saturday -</p> <table> <thead> <tr> <th><i>Day</i></th> <th><i>Time</i></th> </tr> </thead> <tbody> <tr> <td>Thursday</td> <td>13.00 hrs to 18.00 hrs</td> </tr> <tr> <td>Friday</td> <td>10.00 hrs to 18.00 hrs</td> </tr> </tbody> </table> <p>Days immediately preceding race day falling on Sunday -</p> <table> <thead> <tr> <th><i>Day</i></th> <th><i>Time</i></th> </tr> </thead> <tbody> <tr> <td>Friday</td> <td>10.00 hrs to 18.00 hrs</td> </tr> <tr> <td>Saturday</td> <td>10.00 hrs to 18.00 hrs</td> </tr> <tr> <td>Race day</td> <td>09.00 hrs to 18.00 hrs</td> </tr> <tr> <td>Monday immediately following race day -</td> <td>12.00 hrs to 16.00 hrs</td> </tr> </tbody> </table>			<i>Day</i>	<i>Time</i>	Thursday	13.00 hrs to 18.00 hrs	Friday	10.00 hrs to 18.00 hrs	<i>Day</i>	<i>Time</i>	Friday	10.00 hrs to 18.00 hrs	Saturday	10.00 hrs to 18.00 hrs	Race day	09.00 hrs to 18.00 hrs	Monday immediately following race day -	12.00 hrs to 16.00 hrs	
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Race day	09.00 hrs to 18.00 hrs																		
Monday immediately following race day -	12.00 hrs to 16.00 hrs																		
(f)	Ad hoc licence	15,000	per day																

(g)	Gaming House licence in respect of Gaming House "B" games	15,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
(h)	Limited payout machine operator licence	15,000	Yearly or part thereof
(i)	Limited payout machine licence	10,000 per machine	Yearly or part thereof
(i)	Pool collector licence	190	Yearly or part thereof

**FIFTH SCHEDULE**  
[Sections 114 and 115]

**DUTIES AND TAXES**

<b>Licence</b>	<b>Tax or duty</b>	<b>Time limit for payment</b>
CATEGORY 1 Casino	15 per cent of gross takings in respect of games	20 days after the end of every month
	35 per cent of gross takings in respect of gaming machines	20 days after the end of every month
CATEGORY 2 Gaming House "A"	30 per cent of gross takings in respect of games	20 days after the end of every month
	35 per cent of gross takings in respect of gaming machines	20 days after the end of every month

<p style="text-align: center;"><b>CATEGORY 3</b> Horse-racing</p> <p>Bookmaker conducting fixed odds betting on local race –</p> <p>(a) at the race course; and</p> <p style="padding-left: 20px;">(i) where the bookmaker operates inside the stand</p> <p style="padding-left: 20px;">(ii) where the bookmaker operates outside the stand</p> <p>(b) outside the race course</p> <p>(c) through remote communication</p>	<p>10 per cent of gross stakes and 24,000 rupees in respect of each race meeting</p> <p style="text-align: center;">or</p> <p>10 per cent of gross stakes and 16,000 rupees in respect of each race meeting</p> <p>10 per cent of gross stakes and 16,000 rupees in respect of each race meeting</p> <p>10 per cent of gross stakes and 24,000 rupees in respect of each race meeting</p>	<p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p>
<p>Totalisator operator –</p> <p>(a) at the racecourse</p> <p>(b) outside the racecourse</p> <p>(c) operating bets through remote communication</p> <p>(d) conducting local race inter-totalisator betting</p> <p>(e) conducting foreign race inter-totalisator betting</p>	<p>10 per cent of gross stakes</p> <p>10 per cent of gross stakes</p> <p>10 per cent of gross stakes</p> <p>10 per cent of gross stakes</p> <p>10 per cent of gross stakes</p>	<p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p> <p>Friday immediately following the race meeting</p>

<p style="text-align: center;">CATEGORY 4</p> <p>Bookmaker conducting fixed odds betting on any other event or contingency other than a local race</p>	<p>10 per cent of gross stakes and 24,000 rupees per week per place of business</p>	<p>Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted</p>
<p style="text-align: center;">CATEGORY 5</p> <p>Operator of Mauritius National Lottery</p>	<p>46.16 per cent of net proceeds from lottery games</p>	<p>Not later than 7 days after the end of every quarter</p>
<p style="text-align: center;">CATEGORY 6 Miscellaneous</p> <p>(a) Sweepstake organiser</p> <p>(b) Local pool promoter</p> <p>(c) Agent of a foreign pool promoter</p> <p>(d) Limited payout machine operator</p>	<p>10 per cent of gross proceeds</p> <p>12 per cent of gross stakes</p> <p>12 per cent of gross stakes</p> <p>10 per cent of gross takings per machine or 500,000 rupees, whichever is the higher</p>	<p>Friday immediately following the race meeting</p> <p>Friday immediately following the day of the football matches</p> <p>Friday immediately following the day of the football matches</p> <p>20 days after the end of every month</p>

**SEVENTH SCHEDULE**

[Section 46(f)]

**SCHEDULE**

[Section 2]

**ANNUAL TURNOVER**

<b>Enterprise</b>	<b>Annual turnover (Rs.)</b>
Microenterprise	Not more than 2 million
Small enterprise	More than 2 million but not more than 10 million
Medium enterprise	More than 10 million but not more than 50 million



**EIGHTH SCHEDULE**  
[Section 51(h)(i)(B)]

**Sub-Part IA – *Domaine* activities**

Building, developing and managing, or managing, a *domaine* and providing the following facilities –

<b>Facilities</b>	<b>Accommodation</b>	<b>No accommodation</b>
Rooms for lodging and sleeping	Not more than 25 rooms	-
Restaurant	✓	✓
Supply of liquor	✓	✓
Rental of quad	✓	✓
Rental of bicycles	✓	✓
Such other facility as the Authority may determine		

**Sub-Part IB – Guest house activities**

Building, developing and managing, or managing, a guest house and providing the following facilities –

<b>Facilities</b>	<b>Type A</b>	<b>Type B</b>	<b>Type C</b>
Rooms for lodging and sleeping	Above 50 rooms	More than 10 but up to 50 rooms	Not less than 2 but up to 10 rooms
Restaurant	At least one		
Health and fitness	✓	✓	
Spa and wellness	✓		
Such other facility as the Authority may determine			

### Sub-Part IC – Hotel activities

Building, developing and managing, or managing, hotels and providing the following facilities –

<b>Facilities</b>	<b>Type A</b>	<b>Type B</b>	<b>Type C</b>	<b>Type D</b>
Rooms for lodging and sleeping	Above 200 rooms	More than 100 but up to 200 rooms	More than 50 but up to 100 rooms	Not less than 10 and up to 50 rooms
Restaurant	Up to 6	Up to 6	Up to 4	Up to 2
Beauty parlour	✓	✓	✓	✓
Health and fitness	✓	✓	✓	✓
Spa and wellness	✓	✓	✓	✓
Boathouse				✓
Rental of bicycles	✓	✓	✓	✓
Supply of liquor	✓	✓	✓	✓
Other facilities – Shops/Boutiques, Bar	✓	✓	✓	✓
Such other facility as the Authority may determine				

### Sub-Part ID – Tourist residence activities

Building, developing and managing, or managing, a tourist residence and providing the following facilities –

<b>Facilities</b>	<b>Type A</b>	<b>Type B</b>	<b>Type C</b>
Rooms for lodging and sleeping	Above 50 rooms	More than 10 but less than 50 rooms	Up to 10 rooms
Restaurant	At least one		
Health and fitness	✓	✓	
Spa and wellness	✓	✓	
Such other facility as the Authority may determine			

**NINTH SCHEDULE**

[Section 53(x)]

**THIRTEENTH SCHEDULE**

[Section 27C(1)]

**DEDUCTION FROM AMOUNT OF VAT CHARGEABLE**

<b>Goods and services exceeding 300,000 rupees in respect of –</b>	<b>Rate of deduction</b>
a contract for the construction or repair of any building, road or other structure or execution of any works, and includes mechanical or electrical works;	30 per cent
any other contract.	50 per cent

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