

THE FINANCE (MISCELLANEOUS PROVISIONS) BILL
(No. XXVII of 2013)

Explanatory Memorandum

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech 2014 relating to taxation and national finance, and for matters consequential or incidental thereto.

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and Economic Development*

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THE FINANCE (MISCELLANEOUS PROVISIONS) BILL
(No. XXVII of 2013)

ARRANGEMENT OF CLAUSES

Clause

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3. Civil Service Family Protection Scheme Act amended
4. Customs Act amended
5. Customs Tariff Act amended
6. Environment Protection Act amended
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A BILL

To provide for the implementation of measures announced in the Budget Speech 2014 relating to taxation and national finance, and for matters consequential or incidental thereto

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Finance (Miscellaneous Provisions) Act 2013.

2. Affidavits of Prescription Act amended

The Affidavits of Prescription Act is amended –

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

“MIPD” has the same meaning as in the Transcription and Mortgage Act;

- (b) in section 4 –

- (i) in subsection (1) –

(A) by deleting the word “transcription” and replacing it by the word “registration”;

(B) by inserting, after the words “First Schedule”, the words “or in such other form as the Conservator may approve”;

(C) in paragraph (a), by deleting the words “duly registered”;

- (ii) in subsection (2), by inserting, after the word “application”, the words “under subsection (4)”;

- (iii) in subsection (3), by inserting, after the word “notice”, the words “under subsection (2)”;

(iv) by adding the following new subsection –

(4) Every application for the transcription of an affidavit of prescription shall be made in writing in the form specified in the Third Schedule, with election of domicile in Port Louis, and shall be accompanied by –

(a) the duly registered affidavit of prescription;
and

(b) a memorandum of survey drawn up by a land surveyor in accordance with the Cadastral Survey Act, setting out the situation, description and exact boundaries of the immovable property forming the subject matter of the affidavit.

- (c) in section 6(2), by deleting the word “enter” and replacing it by the word “record”;
- (d) in section 9(2), by deleting the words “Digital Cadastral Database (DCDB) kept and maintained in electronic form by the Ministry responsible for the subject of land surveys” and replacing them by the word “MIPD”;
- (e) in the First Schedule, by deleting the words “**TRANSCRIPTION**” and “transcription” and replacing them by the words “**REGISTRATION**” and “registration”, respectively;
- (f) by adding the Third Schedule set out in the First Schedule to this Act.

3. Civil Service Family Protection Scheme Act amended

The Civil Service Family Protection Scheme Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
- “participant” means a public officer or an employee who is appointed on or after 1 January 2013;
- (b) in section 4, by adding the following new subsection –

(3) (a) Subject to paragraph (b), the Scheme, in so far as it relates to a participant, shall be administered and operated, and the contributions thereto and benefits therefrom shall be computed, in such manner as may be prescribed.

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

4. Customs Act amended

The Customs Act is amended –

(a) in section 2 –

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

“customs laws” –

(a) means this Act; and

(b) includes –

(i) the Customs Tariff Act;

(ii) the Excise Act; and

(iii) any other enactment relating to customs control or to a tax;

(ii) in the definition of “Deferred Duty and Tax Scheme”, in paragraph (b)(i), by inserting, after the word “scheme”, the words “or to a master or member of a crew leaving for a foreign port or airport”;

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

“TradeNet” means the Electronic Data Interchange network system or such other electronic system operated by an organisation as may be approved by the Minister for the secured transmission of electronic declarations, trade documentation and related transactions in connection with the import or export of goods under this Act and with the making of entries in

respect of excisable goods under the Excise Act, and for payment of duty, excise duty and taxes;

- (b) in section 14, by repealing subsection (1B);

(c) in section 15 –

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

(1) Subject to this section, where, in respect of goods declared in a validated bill of entry, a dispute arises as to –

(a) the amount or rate of duty, excise duty, taxes or charges; or

(b) the liability of the goods to duty, excise duty, taxes or charges,

and the owner of the goods wishes to clear them from Customs, he shall pay under protest the sum demanded by the Director-General and the sum so paid shall, as against the owner of the goods, be taken to be the proper amount of duty, excise duty, taxes or charges on those goods.

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

(1A) (a) Where duty, excise duty, taxes or charges have been paid in the manner specified in subsection (1), the Director-General shall –

(i) on payment, clear the goods; and

(ii) not later than 5 working days from the date of payment, issue to the owner of the goods, by registered post, a notice of assessment claiming the sum demanded under subsection (1) together with a penalty representing 50 per cent of the difference between the sum demanded and the amount of duty, excise duty, taxes or charges specified in the validated bill of entry in respect of those goods.

(b) The penalty claimed under paragraph (a)(ii) shall, subject to subsection (2)(a), be paid to the Director-

General not later than 28 days from the date of the notice of assessment.

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

(1B) (a) Where a dispute referred to in subsection (1) is in respect of goods already cleared by Customs, the Director-General shall, not later than 3 years from the date of the validated bill of entry, issue to the owner of the goods, by registered post, a notice of assessment claiming –

- (i) the amount of duty, excise duty, taxes or charges underpaid;
- (ii) a penalty representing 50 per cent of the amount underpaid referred to in subparagraph (i); and
- (iii) interest on the amount underpaid at the rate of one per cent per month or part of a month from the date of the validated bill of entry to the date of payment.

(b) The amount claimed under paragraph (a) shall, subject to subsection (2)(a), be paid to the Director-General not later than 28 days from the date of the notice of assessment.

- (iv) in subsection (2) –

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

(a) Where the owner of the goods is dissatisfied with a notice of assessment under subsection (1A) or (1B), he may, within 28 days of the date of the notice, object, in a form approved by the Director-General, to the sum demanded or claimed, as the case may be, and send the form duly filled in to the Director-General by registered post.

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

(e) The burden of proving that any sum demanded under subsection (1A) or any amount claimed under subsection (1B) is incorrect shall lie on the owner of the goods.

- (v) in subsection (2A)(a) –
 - (A) in subparagraph (i), by adding the words “or amount claimed”;
 - (B) in subparagraph (iii), by inserting, after the words “sum demanded”, the words “or amount claimed”;
- (vi) in subsections (3) and (4), by inserting, after the words “subsection (1)”, the words “or (1B)”;
- (vii) by adding the following new subsection –

(5) Any refund under this section shall carry interest, free of income tax, at the prevailing Repo rate determined by the Bank of Mauritius.

- (d) in section 19 –
 - (i) by repealing subsections (1A), (3) and (3A) to (3C);
 - (ii) by repealing subsection (2) and replacing it by the following subsection –

(2) Without prejudice to any legal proceedings that may be initiated by the Director-General but subject to section 127A, section 15 shall apply to the determination of the value and payment of duty, excise duty and taxes, if any, under subsection (1), with such modifications, adaptations and exceptions as may be necessary.

- (e) in section 20 –
 - (i) by repealing subsection (2) and replacing it by the following subsection –

(2) Section 15 shall, subject to section 127A, apply to the determination of the classification or origin of the goods and the duty, excise duty and taxes payable, if any, under subsection (1) with such modifications, adaptations and exceptions as may be necessary.

- (ii) by repealing subsections (3), (3A) and (3B);

- (f) in section 23, by adding the following new subsection –
- (9) Any refund under this section shall carry interest, free of income tax, at the prevailing Repo rate determined by the Bank of Mauritius.
- (g) in section 24A(1), by deleting the words “162(1)(b)(ii)(A)” and replacing them by the words “162(1)(b)”;
- (h) in section 43A, by repealing subsection (4);
- (i) in section 64, by inserting, after the words “specified condition or restriction”, the words “under any enactment relating to export”;
- (j) in section 66, by inserting, after the words “specified condition or restriction”, the words “under any enactment relating to import”;
- (k) in section 70, by deleting the words “2 sufficient sureties” and replacing them by the words “one sufficient surety”;
- (l) in section 74, by repealing paragraph (c);
- (m) by repealing section 76 and replacing it by the following section –

76. Period of warehousing

Goods may be warehoused for a period not exceeding 42 months from the date of their entry for warehousing.

- (n) by repealing section 77 and replacing it by the following section –

77. Failure to clear warehoused goods

(1) Where any warehoused goods are not cleared within the period specified in section 76, the Director-General may, without prejudice to any action he may take under this Act, on giving 15 days’ notice in writing to the owner of the goods, cause the goods to be transferred to a customs warehouse or a warehouse approved by him for the purpose of auction sales and be sold in accordance with section 61.

(2) Any person who fails to clear any warehoused goods within the period specified in section 76 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

- (o) by repealing section 78;
- (p) in section 84, by deleting the words “or for rewarehousing” and “or rewarehoused” wherever they appear;
- (q) by repealing section 104 and replacing it by the following section –

104. Stores under seal

Any stores taken on board any aircraft or ship free of duty, excise duty and taxes –

- (a) in the case of tobacco in any form, cigars, cigarettes, spirits, wine, ale or beer, shall be placed under seal by an officer and remain under seal until the aircraft or ship has left Mauritius on the outward voyage;
 - (b) in the case of any other stores, including anti fowling paint, ships spares and accessories, marine oil and lubricants, may be placed on the aircraft or ship without seal, where the Director-General is satisfied that the stores are to be used solely for the servicing or maintenance of the aircraft or ship.
- (r) in section 105(2), by deleting the word “secretly” and replacing it by the word “unlawfully”;
 - (s) in section 105A –
 - (i) by repealing subsection (4) and replacing it by the following subsection –

(4) The master or agent of an eligible vessel shall, prior to the loading of the bunker fuel on the vessel under subsection (3), give to the Director-General a written undertaking to the effect that such bunker fuel shall not be unloaded in Mauritius waters without the prior written authorisation of the Director-General.
 - (ii) by repealing subsection (6);
 - (t) by inserting, after section 125, the following new section –

125A. Power to waive penalty, interest or rent

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

(2) There shall be a Committee, which shall be referred to as the MRA Committee and shall consist of –

- (a) a representative of the Authority;
- (b) a representative of the Ministry responsible for the subject of finance; and
- (c) a representative of the Attorney-General's Office.

(3) In the exercise of his power under subsection (1), the Director-General shall, in writing, record the reasons for waiving the whole or part of the penalty or interest.

(u) in section 131A(5)(b), by deleting the words “(1) or”.

5. Customs Tariff Act amended

The Customs Tariff Act is amended, in section 5 –

- (a) in subsection (2B)(d), by inserting, after the words “such amount”, the words “excluding penalty and interest”;
- (b) by repealing subsection (3B) and replacing it by the following subsection –

(3B) (a) Without prejudice to section 151 of the Customs Act and section 34 of the Excise Act, where duty, excise duty or taxes on any goods have been exempted and there has been a breach of any condition attached to the exemption, the Director-General may detain the goods and issue a notice showing how the amount has been arrived at and the date by which the amount should be paid.

(b) Where goods are detained pursuant to paragraph (a), the Director-General shall –

- (i) where payment is effected within 28 days of the date of the notice under paragraph (a), release the goods referred to in subsection (2A)(b); or
- (ii) where payment is not effected within the time limit referred to in subparagraph (i), seize the goods.

(c) by adding the following new subsection –

(6) (a) Where any motor vehicle or motor cycle imported by a returning citizen is not used by him by reason of his having to resettle overseas within the 4-year exemption period, as a result of being unable to settle in Mauritius or for any professional or other unexpected reason, the motor vehicle or motor cycle shall be taken, for the purposes of subsection (1)(ii), not to have been put to use other than that in respect of which the exemption was granted.

(b) Paragraph (a) shall apply to every returning citizen whose case has not been determined by the Director-General as at 1 January 2013.

(d) in the First Schedule, in Part I, in respect of H.S. Codes 4418.10 and 4418.20, in the fifth column and in the seventh column, by deleting the figures “15” and “1.5” and replacing them by the figures “30” and “3”, respectively.

6. Environment Protection Act amended

The Environment Protection Act is amended, in the Eighth Schedule, by deleting item 4 and its corresponding entries and replacing it by item 4 and its corresponding entries set out in the Second Schedule.

7. Excise Act amended

The Excise Act is amended –

(a) in section 2 –

(i) in the definition of “beer”, in paragraph (a), by deleting the words “having an alcoholic strength of not more than 9 per cent of alcohol by volume”;

(ii) by deleting the definition of “CO₂ emission” or “CO₂ gramme per kilometre” and replacing it by the following definition –

“CO₂ emission” means the average combined measurement of carbon dioxide (CO₂) measured in grammes per kilometre;

- (iii) in the definition of “excise duty”, by repealing paragraph (b) and replacing it by the following paragraph –

(b) includes –

- (i) any surcharge under section 7; and
- (ii) any penalty or interest;

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

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

- (a) adding sugar, honey or other natural sweeteners, provided that their mixtures when added in the manufacture –

(i) shall have a minimum sugar content, expressed as invert sugar, of –

(A) 70 grams per litre for cherry liqueurs, the ethyl alcohol of which consists exclusively of cherry spirit; or

(B) 80 grams per litre for gentian or similar liqueurs prepared with gentian or similar plants as the sole aromatic substance; or

(C) 100 grams per litre, in any other case; and

(ii) adding extracts or essences; and

- (b) distilling or mixing ethyl alcohol or distilled spirits with fruit, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine,

and which is labelled as such;

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

“Regulation No. 101” means Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE);

- (b) in section 3C –

- (i) in subsection (1), by deleting the words “A CO₂ levy” and replacing them by the words “Subject to this section, a CO₂ levy”;
- (ii) by repealing subsection (6) and replacing it by the following subsection –

(6) (a) Subject to paragraph (b) and subsection (8), every importer of a motor car which is specified in Sub-Part A of Part III of the First Schedule shall, at the time of importation, submit to the Director-General the CO₂ emission certificate of that motor car.

(b) Where a CO₂ emission certificate is submitted under paragraph (a) in respect of a motor car –

- (i) the Director-General shall give notice, in such form and manner as may be prescribed, of the CO₂ emission of a motor car of that make and with that model code;
- (ii) the CO₂ emission of that motor car shall be taken to be the CO₂ emission of every motor car of that make and with that model code;
- (iii) an importer of a motor car of the same make and with that same model code shall not be required to comply with paragraph (a).

- (c) Where –

- (i) an importer submits a CO₂ emission certificate of a motor car under paragraph (a) which is not in conformity with Regulation No. 101; and
- (ii) at a later date, a CO₂ emission certificate which is in conformity with Regulation No. 101 is issued in respect of that motor car of the same make and with the same model code,

the certificate referred to in subparagraph (ii) shall prevail and be considered to be the CO₂ emission certificate for all motor cars of the same make and with the same model code, from the date on which it is submitted.

(d) Where a CO₂ emission certificate certifies that the CO₂ gramme per kilometre of a motor car, rounded to the nearest whole number, is computed in conformity with Regulation No. 101 and the CO₂ emission certificate is issued by

–

- (i) the manufacturer of the motor car; or
- (ii) such accredited laboratory as may be prescribed,

the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in column 2 or column 4, as the case may be, of Sub-Part C or Sub-Part D of Part III of the First Schedule, for the computation of the amount of the CO₂ levy or CO₂ rebate.

(e) Where a CO₂ emission certificate is not submitted to the Director-General in accordance with paragraph (d), the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in column 2 or column 5, as the case may be, of Sub-Part C or Sub-Part D of Part III of the First Schedule, for the computation of the amount of the CO₂ levy or CO₂ rebate.

- (iii) by repealing subsection (8) and replacing it by the following subsection –

(8) Sub-Parts B, C and D of Part III of the First Schedule in force before 9 November 2013 shall continue to apply to a motor car which is cleared from Customs on or before 31 January 2014 and –

- (a) has been issued with an import permit before 9 November 2013;
- (b) is shipped before 9 November 2013; or
- (c) is placed in a bonded warehouse before 9 November 2013.

- (iv) by adding the following new subsection –

(9) This section shall not apply to –

- (a) a second-hand motor car manufactured before 1 July 2005 and belonging to a returning citizen; or
- (b) a classic or vintage motor car.

- (c) in section 4(2), by repealing paragraph (a) and replacing it by the following paragraph –

(a) the entry has been validated at Customs; and

- (d) in section 5 –

- (i) in subsection (1) –

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

(a) Subject to this section, where, in respect of excisable goods declared in a validated bill of entry, a dispute arises as to –

- (i) the amount of excise duty or MID levy payable; or
- (ii) the liability of the excisable goods to excise duty or MID levy,

and the owner of the goods wishes to clear them from Customs, he shall pay under protest the sum demanded by the Director-General and the sum so paid shall be taken to be the proper amount of excise duty and MID levy payable on those goods.

(B) by inserting, after paragraph (a), the following new paragraphs –

(aa) Where excise duty and MID levy are paid in the manner specified in paragraph (a), the Director-General shall –

- (i) on payment, clear the excisable goods; and
- (ii) not later than 5 working days from the date of payment, issue to the owner of the excisable goods, by registered post, a notice of assessment specifying the sum demanded under paragraph (a), together with a penalty representing 50 per cent of the difference between the sum paid and the amount of excise duty and MID levy specified in the validated bill of entry in respect of those goods.

(ab) The penalty claimed under paragraph (aa)(ii) shall, subject to paragraph (b), be paid to the Director-General not later than 28 days from the date of the notice of assessment.

(ac) Where the dispute referred to in paragraph (a) is in respect of excisable goods already cleared by Customs, the Director-General shall, not later than 3 years from the date of the validated bill of entry, issue to the owner of the excisable goods, by registered post, a notice of assessment claiming –

- (i) the amount of excise duty and MID levy underpaid;
- (ii) a penalty representing 50 per cent of the amount underpaid referred to in subparagraph (i); and

(iii) interest on the amount underpaid at the rate of one per cent per month or part of the month from the date of the validated bill of entry to the date of payment.

(ad) The amount claimed under paragraph (ac) shall, subject to paragraph (b), be paid to the Director-General not later than 28 days from the date of the notice of assessment.

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

(b) Where the owner of the excisable goods is dissatisfied with a notice of assessment under paragraph (aa) or (ac), he may, within 28 days of the date of the notice, object, in a form approved by the Director-General, to the sum claimed and send the form duly filled in to the Director-General by registered post.

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

(e) The burden of proving that any sum demanded under paragraph (aa), or any amount claimed under paragraph (ac), is incorrect shall lie on the owner of the excisable goods.

(ii) by repealing subsection (2);

(e) in section 40(1) –

(i) in paragraph (d), by inserting, after the word “label” wherever it appears, the words “, excise stamp”;

(ii) by inserting, after paragraph (l), the following new paragraph, the word “or” at the end of paragraph (k) being deleted and the comma at the end of paragraph (l) being deleted and replaced by the words “; or” –

(m) tampers or adulterates any excisable goods,

(f) by inserting, after section 52, the following new section –

52A. Claim on export of waste PET bottles

(1) Subject to this section, any person who exports waste PET bottles may make a claim to the Director-General for an amount to be paid to him in accordance with the formula referred to in the Fourth Schedule.

(2) Every claim under subsection (1) shall –

(a) be made –

- (i) not later than 15 days from the end of every quarter;
- (ii) in such form and manner as the Director-General may determine;

(b) be accompanied by –

- (i) the relevant bill of lading; and
- (ii) such other particulars or information as may be specified in the form of the claim.

(3) At any time during a calendar year, no claim shall be entertained unless the weight of waste PET bottles exported exceeds one million kilogrammes.

(4) Where at any time during a calendar year, the weight of waste PET bottles exported exceeds one million kilogrammes, the person shall be eligible to make a claim under subsection (1) in respect of the relevant quarter.

(5) On receipt of a claim under subsection (1), the Director-General shall, not later than 15 days from the date of receipt of the claim, on being satisfied that the claim meets the requirements of this section, effect payment of the amount due.

(6) In this section –

“PET bottle” means a bottle made of polyethylene terephthalate.

- (g) in the First Schedule –
 - (i) in Part I –
 - (A) by deleting the items and their corresponding entries specified in Part I of the Third Schedule to this Act;
 - (B) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in Part II of the Third Schedule to this Act;
 - (C) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in Part III of the Third Schedule to this Act;
 - (ii) in Part III, by deleting Sub-Parts B, C and D and replacing them by Sub-Parts B, C and D specified in Part IV of the Third Schedule to this Act;
- (h) by adding the Fourth Schedule set out in the Fourth Schedule to this Act.

8. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

- (a) in section 29C, by adding the following new subsection –
 - (3) A limited payout machine operator shall pay the licence fee specified in the Third Schedule.
- (b) in section 88(1), by deleting the words “after consultation with the Board” and replacing them by the words “on the recommendation of the Lottery Committee”;
- (c) by inserting, after Part XVII, the following new Part –

PART XVIIIA – AD HOC LICENCE

90A. Interpretation in this Part

In this Part –

“specified event” means –

- (a) a wedding of a non-citizen;
- (b) an international poker game competition; or
- (c) such other event as may be prescribed.

90B. Application for ad hoc licence

(1) A person who wishes to carry out a gambling activity at a specified event shall apply to the Authority for an ad hoc licence.

(2) A person who makes an application under subsection (1) shall make that application –

- (a) not later than 15 days before the date of the specified event;
- (b) to the Chief Executive; and
- (c) in such form and manner as the Chief Executive may determine.

90C. Issue of ad hoc licence

(1) The Board may, on application made under section 90B, issue to the applicant an ad hoc licence specifying –

- (a) the nature of the specified event;
- (b) the type of gambling activity to be carried out at the specified event;
- (c) the location of the premises where the gambling activity is to be conducted; and
- (d) the period during which the gambling activity is to take place.

(2) No licence shall be issued under this Part unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

- (d) by repealing section 94A and replacing it by the following section –

94A. Time limit to pay licence fee upon renewal

Where an application for the renewal of a licence is made under section 94, any licence fee specified in the Third Schedule shall –

- (a) in respect of items 7 and 13 for the period 1 January to 15 August, be paid not later than 15 days before the day of the first race meeting;
 - (b) in any other case, be paid before the expiry of the period of the licence specified in that Schedule.
- (e) in section 94B(1), by deleting the words “effected not later than 15 days after the expiry of the licence.” and replacing them by the words “effected –
- (a) in the case of a licence specified in items 7 and 13 of that Schedule, for the period 1 January to 15 August before the day of the first race meeting;
 - (b) in any other case, not later than 15 days after the expiry of the licence.”;
- (f) in section 101, by inserting, after the words “gaming machines,”, the words “limited payout machines, sweepstakes,”;
- (g) in section 114, by repealing subsection (3) and replacing it by the following subsection –
- (3) Subject to subsection (4) –
 - (a) every bookmaker conducting fixed odds bets on –
 - (i) a local horse race shall, in respect of each race meeting, pay the appropriate amount of betting duty specified in Part C of the Fifth Schedule; or
 - (ii) a foreign football match or any other event or contingency, other than a local horse race, shall pay the amount of betting duty

specified in Part CA of the Fifth Schedule;
and

- (b) every bookmaker shall, in respect of each horse race or other event or contingency, pay a betting tax on his gross stakes at the appropriate rate specified in Part D of the Fifth Schedule.
- (h) in section 122(4), by deleting the words “bank rate” and replacing them by the words “Repo rate determined by the Bank of Mauritius”;
- (i) in section 157(6), by inserting, after the word “any”, the word “unclaimed”;
- (j) in section 164 –
 - (i) in subsection (2), by inserting, after paragraph (b), the following new paragraph –
 - (ba) for activities in respect of which an ad hoc licence may be granted;
 - (ii) by adding the following new subsection –
 - (3) Regulations made under section 88 shall be made on the recommendation of the Lottery Committee.
- (k) in the First Schedule –
 - (i) in Part I, by deleting the following item –

Roulette
 - (ii) by inserting, in the appropriate alphabetical order, the following new item –

Live Roulette
- (l) in the Third Schedule –
 - (i) in the heading –
 - (A) by inserting, after the words “28(2)”, the words “, 29C(3)”;

- (B) by deleting the words "and 90(2)" and replacing them by the words ", 90(2) and 90C(2)";

- (ii) by inserting, after item 4A, the following new item and its corresponding entries –

| | | | |
|-----|---------------------------------|--------|------------------------|
| 4B. | Limited payout machine operator | 10,000 | yearly or part thereof |
|-----|---------------------------------|--------|------------------------|

- (iii) by adding the following new item and its corresponding entries –

| | | | |
|-----|----------------|--------|---------|
| 16. | Ad hoc licence | 20,000 | per day |
|-----|----------------|--------|---------|

- (m) in the Fourth Schedule –

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

| | | |
|-----|---------------------------------|---------|
| 1A. | Limited payout machine operator | 200,000 |
|-----|---------------------------------|---------|

- (ii) by inserting, after item 4, the following new item and its corresponding entries –

| | | |
|-----|----------------------|---------|
| 4A. | Sweepstake organiser | 200,000 |
|-----|----------------------|---------|

- (n) in the Fifth Schedule –

- (i) in Part A, by deleting the word “stakes” wherever it appears and replacing it by the word “takings”;
- (ii) in Part C, in the heading, by inserting, after the word “**BOOKMAKER**”, the words “**CONDUCTING FIXED ODDS BETS ON A LOCAL HORSE RACE**”;

(iii) by inserting, after Part C, the following new Part –

PART CA

**BETTING DUTY – BOOKMAKER CONDUCTING FIXED ODDS
BETS ON FOREIGN FOOTBALL MATCHES OR
ANY OTHER EVENT OR CONTINGENCY
OTHER THAN A LOCAL HORSE RACE**

| Every person licensed as – | Activity | Amount of duty | Time limit for payment |
|----------------------------|--|--|--|
| Bookmaker | Fixed odds bets on foreign football matches or any other event or contingency, other than a local horse race | 24,000 rupees per week per place of business | Friday immediately following a week starting from Monday to Sunday |

9. Income Tax Act amended

The Income Tax Act is amended –

(a) in section 2 –

(i) in the definition of “registered owner”, by deleting the words “8 and 9 of Part I” and replacing them by the words “9 and 10 of Sub-Part C of Part II”;

(ii) by deleting both definitions of “superannuation fund” and replacing them by the following definition –

“superannuation fund” –

(a) means a fund or scheme which is set up for the benefit of the employees of an employer and is licensed or authorised under the Private Pension Schemes Act 2012; and

(b) includes such other fund or scheme as the Director-General may approve;

(b) in section 24(1), by inserting, after paragraph (e), the following new paragraph, the word "or" at the end of paragraph (e) being deleted –

(ea) the acquisition of patents; or

(c) in section 27A –

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

(1) Subject to this section, every person shall, in an income year, be allowed a relief by way of deduction from his net income in respect of the amount of interest paid in that income year to –

(a) a bank or a non-bank deposit taking institution under the Banking Act;

(b) an insurance company under the Insurance Act;

(c) the Sugar Industry Pension Fund;

(d) the Development Bank of Mauritius; or

(e) the Statutory Bodies Family Protection Fund,

on a housing loan secured by mortgage or fixed charge on immovable property and used exclusively for the purchase or construction of his house.

(ii) by inserting, after subsection (4), the following new subsection –

(4A) For the purpose of subsection (1), the housing loan taken from –

(a) the Development Bank of Mauritius shall be for its employees;

(b) the Statutory Bodies Family Protection Fund shall be for its members.

- (d) in section 27B –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to this section, every person shall, in an income year, be entitled to deduct from his net income the actual amount paid in that income year as –
- (a) premium in respect of a medical or health insurance policy contracted for himself and his dependent for whom he has claimed a deduction under section 27; or
- (b) contribution to an approved provident fund which has as its main object the provision for medical expenses of himself and his dependent in respect of whom he has claimed a deduction under section 27.
- (ii) in subsection (3)(a), by inserting, after the word “premium”, the words “or contribution”;
- (e) in section 47(1), by deleting the words “No resident” and replacing them by the words “Subject to section 50L, no resident”;
- (f) in section 49 –
- (i) in subsection (1), by inserting, after the word “operator”, the words “or private freeport developer”;
- (ii) in subsection (2), by inserting, after the word “operator”, the words “or private freeport developer”;
- (iii) by repealing subsection (4) and replacing it by the following subsection –
- (4) In this section –
- “freeport operator” and “private freeport developer” have the same meaning as in the Freeport Act.

- (g) in section 50H –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to this section, every bank shall, in every year, be liable to pay to the Director-General a special levy calculated by reference to its book profit and its operating income derived during, or its chargeable income in respect of, the preceding year at the appropriate rates specified in subsection (2).
- (ii) in subsection (2) –
- (A) by repealing paragraph (b) and replacing it by the following paragraph –
- (b) 1 January 2013, 3.4 per cent on book profit and 1.0 per cent on operating income;
- (B) by adding the following new paragraphs –
- (c) 1 January 2014 –
- (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;
- (d) 1 January 2015 –
- (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;
 - (e) 1 January 2016 and in respect of every subsequent year of assessment, 1.70 per cent on book profit and 0.50 per cent on operating income.
- (iii) in subsection (4), by deleting the words “No levy” and replacing them by the words “Except where levy is computed on chargeable income, no levy”;
- (h) in section 50K, by inserting, in the appropriate alphabetical order, the following new definition –
 - “*société*” –
 - (a) means a *société* formed under any enactment in Mauritius; and
 - (b) includes –
 - (i) a *société commerciale*;
 - (ii) a *société de fait* or a *société en participation*;
 - (iii) a limited partnership; or
 - (iv) a *société* or partnership formed under the law of a foreign country;
- (i) in section 50L, by adding the following new subsection –
 - (9) This Sub-Part shall apply in all respects to a resident *société*, other than a resident *société* holding a Global Business Licence under the Financial Services Act, as it applies to a company, and its net income shall be deemed to be its chargeable income and any distribution of its net income shall, for the purposes of the Sub-Part, be deemed to be dividends.

- (j) in section 95 –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to subsection (2), every employee who, for an income year, is entitled to –
- (a) the income exemption threshold under section 27;
- (b) interest relief under section 27A; and
- (c) relief for medical or health insurance premium under section 27B,
- in respect of that income year and who wishes to have the income exemption threshold, interest relief and relief for medical or health insurance premium taken into account for the purposes of determining his chargeable income and the amount of income tax, if any, to be withheld from his emoluments under section 93 during that income year, shall submit to his employer an Employee Declaration Form in such manner and on such conditions as may be prescribed.
- (ii) in subsection (3), by inserting, after the words “section 27A”, the words “or relief for medical or health insurance premium under section 27B”;
- (k) in section 111B, in paragraph (a), by deleting the words “a non-resident” and replacing them by the words “any person, other than a company resident in Mauritius”;
- (l) in section 111C(1), by deleting the words “Part I of”;
- (m) by repealing section 111D and replacing it by the following section –

111D. Remittance of tax deducted

- (1) Subject to this section, every payer who deducts income tax under section 111C shall remit to the Director-General the income tax so deducted and at the same time submit a return in a form approved by the Director-General –

- (a) in the case where the remittance and the return are made in accordance with section 128A, not later than one month from the end of the month in which the income tax was deducted; or
- (b) in the case where the remittance and the return are made in a manner other than in accordance with section 128A, not later than 20 days from the end of the month in which the income tax was deducted.

(2) The remittance and the return referred to in subsection (1) shall, in respect of the month of November, be made 2 days, excluding Saturdays and public holidays, before the end of December.

(n) in section 116 –

- (i) in subsection (2), by deleting the words “on 30” and replacing them by the words “in the month of”;
- (ii) by inserting, after subsection (2), the following new subsection –

(2A) Notwithstanding subsection (2), where the accounting period ends in the month of June and no tax is payable, or a loss is declared, in accordance with the return under subsection (1) or under section 44A or 50L, the return may be submitted on or before 15 January of the following year.

- (iii) in subsection (3)(a), by deleting the words “through such computer system as may be approved by the Director-General” and replacing them by the words “in accordance with section 128A”;
- (o) in sections 131B(6) and 152(2A), by deleting the words “bank rate” and replacing them by the words “Repo rate determined by the Bank of Mauritius”;
- (p) in section 154(3), by inserting, after the words “Regulations 1977”, the words “or in any proceedings instituted under the Prevention of Corruption Act”;

- (q) in section 155(3)(c), by deleting the words “through computer or” and replacing them by the words “or through any”;

- (r) in section 161A –
- (i) in subsection (13), by repealing paragraphs (a) and (b);
 - (ii) in subsection (45), by deleting the figures “2013” wherever it appears and “2015” and replacing them by the figures “2014” and “2016”, respectively;
 - (iii) in subsection (46) –
 - (A) in paragraph (c), by deleting the figure “2014” and replacing it by the figure “2015”;
 - (B) in paragraph (d), by deleting the figure “2015” and replacing it by the figure “2014”;
 - (iv) by adding the following new subsection –
 - (50) (a) Subject to the other provisions of this subsection, where a company, which carries on in Mauritius the business of manufacturing or producing any of the goods or products specified in the Ninth Schedule, has incurred capital expenditure exceeding 100 million rupees, during the period 1 January 2014 to 31 December 2018, on new plant and machinery and such plant and machinery is used in that activity, it shall be allowed a tax credit, by way of deduction from its income tax otherwise payable in respect of the year of acquisition and for each of the 2 subsequent income years, of an amount equal to 5 per cent per annum of the cost of the plant and machinery.
 - (b) Subject to paragraph (c), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.
 - (c) No deduction under paragraph (b) in respect of a capital expenditure shall be carried forward beyond a period of
5 consecutive income years following the income year in which the capital expenditure was incurred.

(d) Where in an income year the plant and machinery is sold or otherwise transferred, within a period of 5 years from the date of its acquisition, the tax credit shall be withdrawn and any tax credit claimed shall be deemed to be income tax payable to the Director-General in that income year.

(e) In this subsection –

“plant and machinery” does not include motor cars.

(s) in the Second Schedule, in Part II, in Sub-Part C, in item 9, by adding the words “, including any income derived from the chartering of such vessel”;

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

(i) by deleting the figures “270,000”, “380,000”, “440,000”, “480,000”, “320,000” and “430,000” and replacing them by the figures “275,000”, “385,000”, “445,000”, “485,000”, “325,000” and “435,000”, respectively;

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

(u) by adding the Ninth Schedule set out in the Fifth Schedule to this Act.

10. Inscription of Privileges and Mortgages Act amended

The Inscription of Privileges and Mortgages Act is amended –

(a) in section 1A, by adding the following new definitions, the full stop at the end of the definition of “applicant” being deleted and replaced by a semicolon –

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

“DCDB” means the Digital Cadastral Database kept and maintained in electronic form by the Ministry responsible for the subject of lands;

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

Act; "MIPD" has the same meaning as in the Transcription and Mortgage

"Receiver" has the same meaning as in the Registration Duty Act;

"RDDS" has the same meaning as in the Registration Duty Act;

"signature" has the same meaning as in the Registration Duty Act.

(b) in section 3 –

(i) in subsection (1) –

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

(a) Subject to paragraph (b), any creditor applying for the inscription of a privilege or mortgage shall –

(i) cause the deed or judgment or a certified copy of the judgment, as applicable, giving rise to the privilege or mortgage and the memorandum (*bordereau*) referred to in subsection (2) to be –

(A) prepared, concluded and saved in the RDDDS; or

(B) scanned and saved in the RDDDS; or

(ii) where, because of lack of facilities or in exceptional or unforeseen circumstances, it is not possible for the creditor to proceed in accordance with subparagraph (i), present the deed or judgment or a certified copy of the judgment giving rise to the privilege or mortgage and the memorandum (*bordereau*) to the Conservator of Mortgages who shall, at the time of presentation, scan and save it in the RDDDS.

(B) by inserting, after paragraph (a), the following new paragraph –

(aa) The Conservator of Mortgages shall, after the documents have been scanned and recorded or saved in accordance with paragraph (a), cause –

- (i) the privilege or mortgage to be inscribed and recorded in the MIPD; and
 - (ii) an electronic copy of the deed or judgment or a certified copy of the judgment giving rise to the privilege or mortgage and the memorandum (*bordereau*) on which shall be recorded the particulars specified in section 4(1)(b), saved in the MIPD, to be replicated and saved in the DCDB.
- (C) in paragraph (b), by deleting the words “original or certified copy” and replacing them by the words “deed or judgment or certified copy of the judgment”;
- (ii) in subsection (2) –
 - (A) in paragraph (h), by deleting the word “original”;
 - (B) in paragraph (i), by deleting the word “original” and replacing it by the word “deed”;
- (iii) by repealing subsection (3) and replacing it by the following subsection –
 - (3) The memorandum (*bordereau*) shall –
 - (a) where it is scanned and recorded pursuant to subsection (1)(a)(i), be signed electronically; or
 - (b) where it is scanned and saved pursuant to subsection (1)(a)(ii), be signed.
- (iv) by repealing subsections (4) and (6);
- (c) in section 4 –
 - (i) by repealing subsection (1) and replacing it by the following subsection –

(1) (a) Where a privilege or mortgage is inscribed under section 3(1)(aa)(i), the Conservator of Mortgages shall cause the documents referred to in section 3(1)(aa)(ii) to be forwarded to the creditor through the RDDS or to be delivered to him in person.

(b) The particulars referred to in section 3(1)(aa)(ii) shall be –

- (i) the time and date of registration and inscription;
- (ii) the title number;
- (iii) the amount of duty paid;
- (iv) the signature of the Receiver; and
- (v) the bar code.

(c) The deed or judgment or a certified copy of the judgment giving rise to the privilege or mortgage and the memorandum (*bordereau*) on which are recorded the particulars specified in paragraph (b) and forwarded or delivered under subsection (1)(a) shall constitute proof of registration and inscription.

- (ii) by repealing subsection (1A);
- (iii) in subsection (1B), by deleting the words “subsection (1A)” and replacing them by the words “section 3”;
- (iv) by repealing subsection (2) and replacing it by the following subsection –

(2) The date on which the memorandum (*bordereau*) is recorded in the RDDS under section 3(1)(a)(i) or presented under section 3(1)(a)(ii) shall be taken to be the date of inscription.

11. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

- (a) in section 4 –
 - (i) in subsection (7) –
 - (A) by deleting the word “fixed”;

- (B) in paragraph (a), by repealing subparagraphs (i) and (ii) and replacing them by the following subparagraphs –
 - (i) where the property transferred is under the IRS, be at the rate specified in Part A of the Second Schedule, or 50,000 US dollars, or its equivalent in any other hard convertible foreign currency, whichever is the higher; or
 - (ii) where the property transferred is under the RES, be at the rate specified in Part A of the Second Schedule, or 25,000 US dollars, or its equivalent in any other hard convertible foreign currency, whichever is the higher; or
 - (C) in paragraph (b), by repealing subparagraphs (i) and (ii) and replacing them by the following subparagraphs –
 - (i) where the property transferred is under the IRS, be at the rate specified in Part A of the Second Schedule, or 50,000 US dollars, or its equivalent in any other hard convertible foreign currency or in Mauritius currency, whichever is the higher; or
 - (ii) where the property transferred is under the RES, be at the rate specified in Part A of the Second Schedule, or 25,000 US dollars, or its equivalent in any other hard convertible foreign currency or in Mauritius currency, whichever is the higher.
- (b) in section 45A(9) –
- (i) in paragraph (a), by deleting the figure “2013” and replacing it by the figure “2014”;
 - (ii) by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) the transfer or *vente en état futur d’achèvement* (VEFA) by a company under

paragraph (a), of a housing unit forming part of a housing estate referred to in paragraph (a), the value of which –

- (i) does not exceed 2.5 million rupees, where the project was registered under section 161A(46) of the Income Tax Act during the year 2012; or
- (ii) does not exceed 4 million rupees, where the project is registered under section 161A(46) of the Income Tax Act during the years 2013 and 2014,

shall be exempted from payment of land transfer tax under this Act, provided the transfer is made on or before 30 June 2016.

(c) in section 51, by adding the following new subsections –

(3) (a) Notwithstanding any provision of this Act, where duty and taxes determined in accordance with section 28 and penalty claimed thereon under section 35 have remained unpaid as at 8 November 2013, the penalty shall be waived, provided that –

- (i) the duty and taxes are paid not later than 30 September 2014; and
- (ii) at the time of payment, the person withdraws any objection before the Registrar-General, any representations before the Assessment Review Committee under the Mauritius Revenue Authority Act or any appeal before the Supreme Court in relation to the payment of the duty and taxes.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted on or after 1 July 2003 of an offence relating to;
- (ii) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or

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

trafficking of dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

(4) Subject to the other provisions of this Act and the Registration Duty Act, section 4(1)(i) of this Act and item 16 of the Second Schedule to the Registration Duty Act shall not apply to a transfer of *part sociale* in a *société*, which gives right of ownership, occupation or usage in an immovable property or any part thereof, where the deed is in respect of a *société civile immobilière d'attribution* duly registered before 23 December 2012, provided that the deed of transfer is presented for registration under the Registration Duty Act during the years 2014 to 2016.

- (d) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Sixth Schedule to this Act;
- (e) in the Eighth Schedule –
 - (i) by deleting paragraph (j) and replacing it by paragraph (j) set out in the Seventh Schedule to this Act;
 - (ii) in paragraph (r)(ii), by deleting the figure “3” and replacing it by the figure “6”.

12. Landlord and Tenant Act amended

The Landlord and Tenant Act is amended, in section 9(10), by deleting the words “bank rate” and replacing them by the words “Repo rate determined by the Bank of Mauritius”.

13. Mauritius Cane Industry Authority Act amended

The Mauritius Cane Industry Authority Act is amended –

- (a) in section 28(5)(b), by deleting the words “bank rate” and replacing them by the words “Repo rate determined by the Bank of Mauritius”;

- (b) in section 47(1), by deleting the words “, in respect of molasses used for the production of alcohol,”.

14. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

- (a) in section 17(1), by deleting the words “Director of Audit” and replacing them by the words “Director, Internal Audit Division of the Mauritius Revenue Authority”;
- (b) in the First Schedule, under the sub-heading “Acts”, in the item “Local Government Act”, by deleting the words “76A to 76D” and replacing them by the words “102 to 105”.

15. Morcellement Act amended

The Morcellement Act is amended, in the Second Schedule, by repealing Part II and replacing it by Part II set out in the Eighth Schedule to this Act.

16. National Pensions Act amended

The National Pensions Act is amended –

- (a) in section 2 –
 - (i) in the definition of “document”, by inserting, after the words “includes the”, the words “records and”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“NIC number” has the same meaning as in the Civil Status Act;
- (b) by inserting, after section 23A, the following new section –

23B. Refund of contributions to non-citizens

(1) Where a non-citizen is an insured person under section 13, his share of contributions, together with accrued interest determined by such actuary as the Minister may appoint, shall be refunded to him at the expiry of his contract of employment or work permit, as the case may be, or on the termination of his employment.

- (2) Subsection (1) shall not apply where the non-citizen –
 - (a) has been awarded a pension under Part IV computed on the basis of his contributions; or
 - (b) remains an insured person.
- (c) by repealing section 45H and replacing it by the following section –

45H. Keeping of records and register

(1) Every employer shall keep, in respect of every employee in his employment, records, whether electronic or otherwise, of –

- (a) the name, occupation, NIC number and date of birth of the employee;
- (b) the insurable wage or salary paid to the employee; and
- (c) where applicable, the date on which the employee has informed him of his concurrent employment pursuant to section 17(2B)(a).

(2) Every employee shall affix his signature or thumbprint in a register or other similar document on payment of his insurable wage or salary.

(3) A National Pensions Officer may request an employer to produce and submit a certified copy of the records referred to in subsection (1), or the register or other similar document referred to in subsection (2), for the purpose of ascertaining whether any contributions are payable, and the employer shall comply with the request.

17. National Savings Fund Act amended

The National Savings Fund Act is amended –

- (a) in section 2 –
- (i) in the definition of “employee”, by deleting paragraph (c) and replacing it by the following paragraph, the word “but” at the end of paragraph (b) being deleted –
 - (c) includes a non-citizen, other than a non-citizen employed by an export manufacturing enterprise, who has resided in Mauritius for a continuous period of less than 2 years;
 - (ii) in the definition of “retirement”, by adding the following new paragraph –
 - (vii) in relation to a non-citizen who is an employee, retirement from employment on the ground of expiry of his contract of employment or work permit, or termination of his employment, as the case may be, and subject to the non-citizen ceasing to be an employee under this Act;
 - (iii) by inserting, in the appropriate alphabetical order, the following new definitions –
 - “export manufacturing enterprise” means such enterprise as the supervising officer of the Ministry responsible for the subject of labour may approve;
 - “NIC number” has the same meaning as in the Civil Status Act;
- (b) by repealing section 21 and replacing it by the following section –

21. Keeping of records and register

- (1) Every employer shall keep, in respect of every employee in his employment, records, whether electronic or otherwise, of –
- (a) the name, occupation, NIC number and date of birth of the employee;

(b) the wage or salary paid to the employee and the monthly contributions referred to in section 5; and

(c) where a declaration is made under section 5(4), the date on which the employee has notified him of his concurrent employment.

(2) Every employer shall cause an employee to affix his signature or thumbprint in a register or other similar document on payment of his wage or salary.

(3) Every employer shall, at the request of a public officer authorised by the Minister, produce and submit a certified copy of the records, register or other similar document referred to in subsections (1) and (2) for the purpose of ascertaining whether any contributions are payable.

18. Notaries Act amended

The Notaries Act is amended –

(a) in section 2 –

(i) in the definition of “notarial deed”, by adding the words “and vested with enforceable character (*force exécutoire*)”;

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

“original” means –

(a) the original of a notarial deed other than a *brevet*;

(b) an authentic deed drawn up by a notary in the exercise of his profession and vested with enforceable character (*force exécutoire*);

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

“digital signature” has the same meaning as in the Electronic Transactions Act;

“document” includes an electronic document or a scanned version of a document;

“electronic” has the same meaning as in the Electronic Transactions Act;

(b) in section 9 –

(i) in subsection (1) –

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

(a) Subject to the Inscription of Privileges and Mortgages Act, the Land (Duties and Taxes) Act, the Registration Duty Act and the Transcription and Mortgage Act, every notary shall be responsible for the payment of registration dues, land transfer tax, fees and charges on any notarial deed drawn up by him.

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

(b) Payment to the Registrar-General of registration dues, land transfer tax, fees and charges referred to in paragraph (a) shall be effected electronically or in such other manner as the Registrar-General may determine.

(C) by adding the following new paragraphs –

(c) For the purposes of taxing, scanning and registration, the submission of a notarial deed to the Registrar-General may be made in one original.

(d) The submission referred to in paragraph (c) may be made by scanning the original deed and submitting the scanned copy thereof, which is taken to be the original deed for the purposes of taxing and registration.

(e) For the purposes of paragraph (b), an online submission of a notarial deed, which is taken to be the original deed, may be made to the Registrar-General.

(f) Every notarial deed presented to the Registrar-General under section 34(2) of the Registration Duty Act, shall, until it is handed back to the notary, be under the sole custody of the Registrar-General who shall cause an acknowledgement receipt to be issued to the notary to the effect that the Registrar-General has custody of the deed.

- (c) in section 14, by inserting, after subsection (2), the following new subsection –

(2A) Every initial or signature required under this section may be made by way of digital signature.

19. Pensions Act amended

The Pensions Act is amended –

- (a) in section 7, in the heading, by deleting the word “**Retirement**” and replacing it by the words “**Termination of employment**”;

- (b) in section 16, by adding the following new subsection –

(6) A legal personal representative shall refund to Government any overpayment made to him under this section in the name of a deceased pensioner.

- (c) in section 16A, by deleting the words “legal representative” wherever they appear and replacing them by the words “legal personal representative”;

- (d) by inserting, after section 16A, the following new section –

16B. Overpayment made to pensioner

Every pensioner shall refund to Government any overpayment made to him under this Act.

- (e) in section 19 –

- (i) in subsection (3)(d), by deleting the words “trade unions” and replacing them by the words “confederations”;

(ii) by adding the following new subsection –

(7) In subsection (3)(d), “confederation” has the same meaning as in the Employment Relations Act.

(f) in section 21(2)(b), by deleting the words “determined by the Committee” and replacing them by the words “3 per cent of his pensionable emoluments”;

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

22. Benefits of participants leaving service

Where a participant has adhered to the Scheme and has contributed to his individual account towards his pension for at least one year and leaves or otherwise ceases to be in the public service, the participant may elect to –

- (a) transfer the accumulated benefits to a pension scheme administered by SICOM or another 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 contributions from the fund balance in his individual account.
- (h) in section 23(4), by deleting the words “and such other costs as may be prescribed”.

20. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
 - “bar code” means graphical representation of the title number;
 - “deed or document” includes a deed of transfer or a document under private signature;
 - “electronic signature” has the same meaning as in the Electronic Transactions Act;
 - “MIPD” has the same meaning as in the Transcription and Mortgages Act;
 - “pleasure craft” has the same meaning as in the Tourism Authority Act;

“Registration of Deeds and Documents System” or “RDDS” means an electronic system operated by the Registrar-General for the secure transmission, registration and recording of deeds or documents for the purposes of registration, transcription or inscription under the relevant Acts;

“relevant Acts” means this Act, the Inscription of Privileges and Mortgages Act, the Land (Duties and Taxes) Act, the Notaries Act, the Stamp Duty Act, the Transcription and Mortgage Act and any other enactment relating to the registration, transcription or inscription of deeds or documents;

“signature” includes an electronic signature;

(b) in section 3 –

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

(ca) any declaration or deed of transfer of ownership of a pleasure craft, in accordance with Part IX of the First Schedule;

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

(1F) (a) Notwithstanding subsection (1), but subject to paragraph (b), the duty leviable on the registration of any deed witnessing the transfer of property under the Real Estate Development Scheme prescribed under the Investment Promotion Act shall be in accordance with item 15 of paragraph (j) of Part I, or item 4(b) of Part IV, of the First Schedule, whichever is the higher.

(b) Where an RES certificate or a letter of approval for the implementation of a Real Estate Scheme Project under the Real Estate Development Scheme prescribed under the Investment Promotion Act has been issued by the Board of Investment prior to 30 November 2013, the duty under item 4(b) of Part IV of the First Schedule shall apply on transfer of property from the company holding a RES certificate.

(c) in section 27 –

- (i) in subsection (2A)(a), by deleting the figure "2013" and replacing it by the figure "2014";
- (ii) in subsection (5A)(a) –
 - (A) by deleting the words "31 December 2015" and replacing them by the words "30 June 2016";
 - (B) in subparagraph (ii), by deleting the words "31 December 2015" and replacing them by the words "31 December 2014";
- (d) by repealing section 34 and replacing it by the following section –

34. Duty of Receiver on registration

(1) Subject to this section, the Receiver shall, on receiving payment of the duty, register the deed or document and specify on it –

- (a) the time and date of registration;
- (b) the title number;
- (c) the amount of duty paid;
- (d) the signature of the Receiver; and
- (e) the barcode.

(2) (a) For the purposes of subsection (1), the deed or document shall, subject to paragraph (b) –

- (i) be prepared, concluded and saved in the RDDS; or
- (ii) be scanned and saved in the RDDS.

(b) Where, because of lack of facilities or in exceptional or unforeseen circumstances, it is not possible for the person to proceed in accordance with paragraph (a), the deed or document shall be presented to the Receiver who shall, at the time of presentation, scan and save it in the RDDS.

(c) The Receiver shall, where a deed or document has been saved in accordance with paragraph (a) or (b), cause an acknowledgement receipt to be generated by the RDDS which shall be forwarded to the person effecting payment through the RDDS or delivered to him in person.

(3) (a) Where a deed or document has been saved in the RDDS pursuant to subsection (2), the Receiver shall calculate the amount of duty or tax leviable on that deed or document and cause a notice of payment to be generated by the RDDS which shall be forwarded to the person through the RDDS or delivered to him in person.

(b) Where a notice of payment –

- (i) is forwarded to a person through the RDDS, he shall effect payment through the RDDS or to the Receiver; or
- (ii) is delivered in person, the person shall effect payment in the same manner.

(4) The Receiver shall, in respect of a deed or document, cancel the entries saved in the RDDS where the person concerned –

- (a) requests that the registration should not be proceeded with; or
- (b) does not effect the necessary payment within 8 days of the date on which he receives the notice of payment under subsection (3)(b).

(5) On payment of the amount of duty or tax leviable, the Receiver shall –

- (a) cause a receipt of the amount paid to be generated by the RDDS which shall be forwarded to the person effecting payment through the RDDS or be delivered to him in person;
- (b) register and record the deed or document saved in the RDDS, in the MIPD, and ensure that the particulars referred to in subsection (1) are set out on it.

(6) The Receiver shall, after complying with subsection (5)(b), cause the deed or document to be forwarded to the person concerned through the RDDS or delivered to him in person.

(7) The deed or document forwarded or delivered under subsection (6) shall constitute proof of registration.

(e) in section 46, by adding the following new subsection, the existing provision being numbered (1) –

(2) In this section –

“extract” includes a printout from the MIPD.

(f) in the First Schedule –

(i) in Part II, in the heading, by deleting the figure “200” and replacing it by the figure “300”;

(ii) by inserting, after Part VIII, the new Part IX set out in the Ninth Schedule to this Act;

(g) in the Sixth Schedule –

(i) in item 8, in the third column, by deleting the figure “100” and replacing it by the figure “200”;

(ii) by adding the following new items and their corresponding

entries –

| | | | |
|--|----|---|---------------------------------|
| 19. Affidavit succession. | of | 3 months from date of death | 50 per cent of duty leviable |
| 20. Document witnessing the transfer of a pleasure craft or a declaration by the owner of a pleasure craft establishing his ownership. | | 14 days | 50 per cent of duty leviable |

21. 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 –

Act; “MIPD” has the same meaning as in the Transcription and Mortgage

- (b) in section 9 –

- (i) in subsection (2), by deleting the words “2 identical originals”;
- (ii) by repealing subsection (3);
- (iii) in subsection (5)(a), by deleting the words “the 2 originals of”;
- (iv) by repealing subsection (9) and replacing it by the following subsection –

(9) The deed or declaration referred to in subsection (5)(a) shall be returned to the transferee and an electronic version of the deed or declaration shall be registered and saved for a period of not less than 5 years in the MIPD.

- (c) in section 9B(1)(a), by deleting the words “the 2 originals of”;
- (d) in section 195, by inserting, after subsection (3), the following new subsections –

(3A) (a) Without prejudice to subsection (3), a driver who has been served with a PEDN may cause another person duly authorised by him in writing to pay the fine specified in the PEDN.

- (b) The person authorised under paragraph (a) shall –

- (i) attend the appropriate District Court specified in the PEDN within 21 days from the date the driver has been served with the PEDN;

- (ii) produce the PEDN duly signed by the driver and the original driving licence and National Identity Card of the driver;
- (iii) produce his National Identity Card; and
- (iv) pay the fine specified in the PEDN.

(3B) Notwithstanding any other enactment, a driver who has been served with a PEDN or another person duly authorised by the driver under subsection (3A)(a) may pay the fine specified in the PEDN in any District Court convenient to the driver or the person.

- (e) in the Eighth Schedule, in Part A, by deleting the words “..... District Court” and replacing them by the words “any District Court. You may also authorise in writing an adult to pay the fine on your behalf.”.

22. Roads Act amended

The Roads Act is amended, in section 56(5), by deleting the words “current bank rate” and replacing them by the words “prevailing Repo rate determined by the Bank of Mauritius”.

23. Shooting and Fishing Lease Tax Act amended

The Shooting and Fishing Lease Tax Act is amended –

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

“Director-General” means the Director-General of the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;
 - (ii) by deleting the definition of “tax” and replacing it by the following definition –

“tax” –

 - (a) means the tax leviable under section 3; and

- (b) includes the penalty and interest under section 3A;
- (b) in section 3 –
 - (i) in subsection (2), by deleting the word “Accountant-General” and replacing it by the word “Director-General”;
 - (ii) by repealing subsection (4);
- (c) by inserting, after section 3, the following new section –

3A. Penalty and interest for late payment of tax

(1) Any lessee who fails to pay the tax within the period specified in section 3 shall be liable to pay to the Director-General, in addition to the tax –

- (a) a penalty of 5 per cent of the tax; and
- (b) interest at the rate of one per cent per month or part of the month on any amount of tax unpaid up to the date of payment.

(2) Any lessee who fails to pay the tax shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 12 months.

- (d) by repealing section 4;
- (e) by repealing section 5 and replacing it by the following section –

5. Assessment and recovery of tax

Parts VII, VIII and IX and sections 67 to 71 of the Value Added Tax Act shall apply to the tax with such modifications, adaptations and exceptions as may be necessary.

- (f) by adding the following new section –

7. Transitional provisions

Where a lessee has failed to pay any tax which was due to the Accountant-General –

- (a) the tax shall, on the commencement of this section, be recovered by the Director-General; and
- (b) the Director-General shall, on the commencement of this section, take over and continue any proceedings started by the Accountant-General in respect of the tax due.
- (g) in the Schedule, in column 2, by deleting the figure “235” and replacing it by the figure “470”.

24. Social Aid Act amended

The Social Aid Act is amended, in section 8(2), by deleting the words “2,000 rupees” and “one year” and replacing them by the words “50,000 rupees” and “2 years”, respectively.

25. Stamp Duty Act amended

The Stamp Duty Act is amended –

- (a) in section 3 –
 - (i) in subsection (1), by deleting the words “rate specified in the second column of” and replacing them by the words “corresponding rate specified in”;
 - (ii) in subsection (3), by inserting, after the words “equal to”, the words “50 per cent of”;
- (b) by repealing the Schedule and replacing it by the Schedule set out in the Tenth Schedule to this Act.

26. Statutory Bodies (Accounts and Audit) Act amended

The Statutory Bodies (Accounts and Audit) Act is amended –

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

“financial statements”, in relation to a financial year –

- (a) means –
 - (i) a statement of financial position;
 - (ii) a statement of financial performance;
 - (iii) a statement of changes in net assets or equity;
 - (iv) a statement of cash flow; and
 - (v) in respect of a statutory body specified in Part I of the Second Schedule, a statement of comparison of annual estimates and actual amounts; and
- (b) includes notes, comprising a summary of significant accounting policies and other explanatory notes;
- (b) by inserting, after section 4, the following new section, the existing section 4A being renumbered 4B –

4A. Strategic plan

Every statutory body shall submit to the Minister, not later than 30 June in every year, in respect of the next financial year –

- (a) in the case of a statutory body specified in Part I of the First Schedule, a 3-year strategic plan in line with the programme-based budgeting; or
 - (b) in the case of a statutory body specified in Part II of the First Schedule, a 3-year strategic plan,
- indicating the visions and goals of the statutory body with a view to attaining its objects and appreciation of the state of its affairs.
- (c) in section 4B, as renumbered, by deleting the words “30 September” and replacing them by the words “31 August”;
 - (d) in section 6A –
 - (i) by repealing subsection (2) and replacing it by the following subsection –

(2) The annual report under subsection (1) shall consist of –

- (a) the financial statements in respect of the financial year to which the report relates; and
- (b) in the case of a statutory body specified –
 - (i) in Part I of the First Schedule, a report on the activities of the statutory body, its outcomes and outputs together with information on its key performance indicators, during the financial year; or
 - (ii) in Part II of the First Schedule, a report on the activities of the statutory body during the financial year; and
- (c) a corporate governance report in accordance with the National Code of Corporate Governance.

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

(2A) The financial statements referred to in subsection (2)(a) shall be signed by –

- (a) the Chairperson or, in his absence, another member appointed by the Board; and
- (b) another member of the Board.

(e) in section 7A(a), by inserting, after the word “4A,”, the word “ 4B,”;

(f) in the First Schedule –

(i) by deleting the words “[Sections 4A and 6A]” and replacing them by the words “[Sections 4A, 4B and 6A]”;

- (ii) in Part II, by deleting the following item and its corresponding entry –

| | |
|-----------------------------|---|
| Financial Intelligence Unit | Financial Intelligence and Anti-Money Laundering Act |
|-----------------------------|---|

- (g) in the Second Schedule, in Part I, by deleting the following item and its corresponding entry –

| | |
|-----------------------------|---|
| Financial Intelligence Unit | Financial Intelligence and Anti-Money Laundering Act |
|-----------------------------|---|

27. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended –

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

“pensionable office” –

- (a) means an office held by an officer;
- (b) in relation to a local authority, includes an office in the establishment of the local authority or an office which has been declared as such by the local authority with the approval of the Local Government Service Commission and published in the *Gazette*;
- (b) in section 7, by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to subsections (2) and (3), “service” –

- (a) means pensionable service for the period commencing from the date an officer begins to draw salary from the statutory body to the date he leaves the statutory body, and in respect of which contributions were payable to the Fund;
- (b) includes past service which conforms to the conditions specified in section 13A or the individual account, as the case may be; and

- (c) in relation to an officer in a local authority, includes service in a temporary or probationary capacity where such service immediately precedes appointment in a pensionable office of that local authority.
- (c) in section 14(4), by inserting, after the words "Accountant General or to", the words "the Pension Fund of";
- (d) in section 15, by inserting, after subsection (1), the following new subsection –

(1A) Every legal personal representative shall refund to a statutory body any overpayment made to him under this section in the name of a deceased pensioner.

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

17A. Overpayment made to pensioner

Every pensioner shall refund to a statutory body any overpayment made to him under this Act.

- (f) in section 19A(2)(b), by deleting the words "determined by the Committee" and replacing them by the words "3 per cent of his pensionable emoluments";
- (g) by repealing section 19B and replacing it by the following section –

19B. Benefits of participants leaving service

Where a participant has adhered to the Scheme and has contributed to his individual account towards his pension for at least one year and leaves or otherwise ceases to be in the service of a statutory body, 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) of the Pensions Act, 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 contributions from the fund balance in his individual account.
- (h) in section 19C(4), by deleting the words “and such other costs as may be prescribed”.

28. Tourism Authority Act amended

The Tourism Authority Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
 - “MIPD” has the same meaning as in the Transcription and Mortgage Act;
 - “NIC number” has the same meaning as in the Civil Status Act;
- (b) in section 50(1), by deleting the words “within 30 days” wherever they appear and by replacing them by the word “forthwith”;
- (c) by repealing section 51 and replacing it by the following section –

51. Registration of sale deed or declaration

(1) The transfer of ownership of a pleasure craft shall be established –

- (a) by the production of the deed witnessing the transfer of the pleasure craft; or
- (b) where there is no deed, by a declaration signed by the owner of the pleasure craft.

(2) The deed or declaration shall be drawn up in 2 identical originals and shall state –

- (a) the name and address of the owner and those of the new owner;
- (b) the registration mark, make and model of the pleasure craft;
- (c) the date of transfer of ownership; and

- (d) the NIC number or particulars of such other identification document as may be acceptable to the Authority, or the registered company number, as the case may be, of the owner and the new owner.

(3) One of the originals of the deed or declaration shall bear the following annotation, dated and signed by the owner or the new owner –

“I certify that this original is identical to the other original with which it has been duly collated.”

(4) The deed or declaration shall be registered with the Registrar-General and registration duty shall be paid in accordance with Part IX of the First Schedule to the Registration Duty Act.

(5) Every person to whom the ownership of a pleasure craft has been transferred shall, within 14 days of the transfer –

- (a) present to the Registrar-General for registration the 2 originals of the deed or declaration referred in subsection (2), together with –

- (i) in the case of a pleasure craft registered in Mauritius, the registration book issued under section 43 (c); and

- (ii) in any other case, the original of a registration document or a certified copy issued by the relevant authority of the country where the pleasure craft is registered and the paid customs bill of entry; and

- (b) pay to the Registrar-General the duty provided under subsection (4).

(6) Where a person fails to comply with subsection (4), there shall be levied on the registration of the deed or declaration, in addition to the duty provided under subsection (4), a penalty at the rate specified in the Sixth Schedule to the Registration Duty Act.

(7) No deed or declaration regarding the transfer of a pleasure craft shall be registered unless it complies with this section.

(8) One of the originals referred to in subsection (5) (a) shall be returned to the transferee and the other original shall be kept by the Registrar-General for a period of not less than 5 years.

(9) This section shall cease to apply on the commencement of section 51A.

(d) by inserting, after section 51, the following new section –

51A. Registration of sale deed or declaration

(1) The transfer of ownership of a pleasure craft shall be established –

- (a) by the production of the deed witnessing the transfer of the pleasure craft; or
- (b) where there is no deed, by a declaration signed by the owner of the pleasure craft.

(2) The deed or declaration shall state –

- (a) the name and address of the owner and those of the new owner;
- (b) the registration mark, make and model of the pleasure craft;
- (c) the date of transfer of ownership; and
- (d) the National Identity Card number or particulars of such other identification document as may be acceptable to the Authority, or the registered company number, as the case may be, of the owner and the new owner.

(3) The deed or declaration shall be registered with the Registrar-General and registration duty shall be paid in accordance with Part IX of the First Schedule to the Registration Duty Act.

(4) Every person to whom the ownership of a pleasure craft has been transferred shall, within 14 days of the transfer –

- (a) present to the Registrar-General for registration under section 34(2) of the Registration Duty Act, the deed or declaration referred in subsection (2), together with –
 - (i) in the case of a pleasure craft registered in Mauritius, the registration book issued under section 43 (c); and
 - (ii) in any other case, the original of a registration document or a certified copy issued by the relevant authority of the country where the pleasure craft is registered and the paid customs bill of entry; and
- (b) pay to the Registrar-General the duty referred to in subsection (3).

(5) Where a person fails to comply with subsection (3), there shall be levied on the registration of the deed or declaration, in addition to the duty provided under subsection (4), a penalty at the rate specified in the Sixth Schedule to the Registration Duty Act.

(6) No deed or declaration regarding the transfer of a pleasure craft shall be registered unless it complies with this section.

(7) The electronic version of the deed or declaration shall be saved for a period of not less than 5 years in the MIPD.

29. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions, the full stop at the end of the definition of “mortgage” being deleted and replaced by a semicolon –

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

“DCDB” means the Digital Cadastral Database kept and maintained in electronic form by the Ministry responsible for the subject of land surveys;

“MIPD” means the Movable and Immovable Property Database in which every registered, transcribed and inscribed document shall be kept and maintained in electronic form by the Conservator of Mortgages;

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

“Receiver” has the same meaning as in the Registration Duty Act.

(b) in section 3, by adding the following new paragraph, the full stop at the end of paragraph (n) being deleted and replaced by a semicolon –

(o) deed or document witnessing a request for erasure of inscription.

(c) in section 4(1) and (2), by deleting the figure “6” and replacing it by the figure “3”;

(d) by repealing section 4A;

(e) in section 48 –

(i) by repealing subsections (1) and (2) and replacing them by the following subsections –

(1) Where an authentic deed or judgment registered and recorded under section 34 of the Registration Duty Act is required to be transcribed, the Conservator shall, on payment of any fee referred to in section 56(2), cause the authentic deed or judgment recorded in the RDDS to be transcribed in the MIPD.

(2) (a) Where an authentic deed or judgment is transcribed under subsection (1), the Conservator shall –

(i) cause an electronic copy to be replicated and saved in the DCDB; and

(ii) cause the authentic deed or judgment, together with the particulars specified in subsection (4), to be forwarded to

the person concerned through the RDDS or to be delivered to him in person.

(b) The authentic deed or judgment forwarded or delivered under paragraph (a) shall constitute proof of registration and transcription.

(ii) in subsection (3) –

(A) by deleting the word “original”;

(B) in paragraphs (viii) and (ix), by deleting the word “original”;

- (iii) by repealing subsection (4) and replacing it by the following subsection –
 - (4) The particulars referred to in subsection (2) shall be –
 - (a) the time and date of registration of the transcription;
 - (b) the title number;
 - (c) the amount of duty paid;
 - (d) the signature of the Receiver; and
 - (e) the bar code.
- (iv) in subsection (5), by deleting the word “original” and replacing it by the words “deed or judgment”;
- (v) by repealing subsections (6) and (7);
- (f) in section 48A –
 - (i) in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) Where a deed under private signatures registered and recorded under section 34 of the Registration Duty Act is required to be transcribed under this section, the Conservator shall, on payment of any fee referred to in section 56(2), cause the deed under private signatures saved in the RDDDS to be transcribed in the MIPD.
 - (ii) by repealing subsection (2) and replacing it by the following subsection –
 - (2) (a) Where a deed under private signatures is transcribed under subsection (1), the Conservator shall cause the authentic deed or judgment, together with the particulars specified in section 48(4), to be forwarded to the person concerned through the RDDDS or to be delivered to him in person.

(b) The deed under private signatures forwarded or delivered under paragraph (a) shall constitute proof of registration and transcription.

(g) in section 48B –

(i) in subsection (1) –

(A) by deleting the word “DCDB” and replacing it by the word “MIPD”;

(B) by deleting the words “48(1)(a)” and replacing them by the words “48(1)”;

(ii) in subsection (2), by deleting the words “of the transcription”;

(h) in section 49 –

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

(a) Where a deed of renunciation or retraction registered and recorded under section 34 of the Registration Duty Act is required to be transcribed, the Conservator shall, on payment of any fee referred to in section 56(2), cause the deed recorded in the RDDS to be transcribed in the MIPD.

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

(2) (a) Where a deed of renunciation or retraction is transcribed under subsection (1)(a), the Conservator shall cause the deed of renunciation or retraction, together with the particulars specified in section 48(4), to be forwarded to the person concerned through the RDDS or to be delivered to him in person.

(b) The deed of renunciation or retraction forwarded or delivered under paragraph (a) shall constitute proof of registration and transcription.

(iii) in subsection (3), by deleting the words “original deed or a certified copy of the original” and replacing them by the word “deed”;

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

50. Transcription of seizure

(1) Where a memorandum of seizure registered and recorded under section 34 of the Registration Duty Act is required to be transcribed, the Conservator shall, on payment of any fee under section 56(2), cause the memorandum of seizure, together with the authority to seize and the usher's return recorded in the RDDS, to be transcribed in the MIPD.

(2) (a) Where a memorandum of seizure is transcribed under subsection (1), the Conservator shall –

- (i) cause an electronic copy thereof to be replicated in the DCDB;
- (ii) cause the memorandum of seizure, together with the particulars specified in section 48(4), to be forwarded to the person concerned through the RDDS or to be delivered to him in person.

(b) The memorandum of seizure forwarded or delivered under paragraph (a) shall constitute proof of registration and transcription.

- (j) in section 56 –

- (a) in subsection (2), by inserting, after the word "transcribe", the words ", in the MIPD";
- (b) by repealing subsection (3);
- (c) in subsection (4), by deleting the figure "48" and replacing it by the figure "6";

- (k) in section 59, by adding the following new subsection, the existing provision being numbered (1) –

(2) The *Repertoire* under subsection (1) shall be kept and maintained electronically by the Conservator.

- (l) by inserting, after section 63, the following new section –

63A. Online access to MIPD and *Repertoire*

(1) The Conservator shall give online access to the MIPD and the *Repertoire*, on such conditions and on payment of such fees as may be specified in the Fourth Schedule.

(2) The Minister may prescribe the categories of persons who will have access to the MIPD and *Repertoire*.

- (m) by repealing the Fourth Schedule and replacing it by the Fourth Schedule set out in the Eleventh Schedule to this Act.

30. Value Added Tax Act amended

The Value Added Tax Act is amended –

- (a) in section 12 –
- (i) in subsection (2), by adding the words “or such other amount as the Director-General may determine”;
 - (ii) in subsection (3), by adding the words “or such other value as the Director-General may determine”;
- (b) in section 18(2)(b), by inserting, after the word “business”, the words “, other than those specified in section 21(2)(b)”;
- (c) in sections 19(1) and (2) and 20(3), by deleting the words “on computer” and replacing them by the word “electronically”;
- (d) in section 21 –
- (i) in subsection (7)(a)(i) and (b)(i) , by adding, after the word “sold”, the words “or otherwise transferred”;

- (ii) by repealing subsection (7A) and replacing it by the following subsection –

(7A) (a) Where the building or part of a building referred to in subsection (7)(a) in respect of which a credit for input tax has been taken is sold or otherwise transferred to a registered person, before the end of the nineteenth year following the year in which it was acquired, the seller or transferor shall be deemed to have made a taxable supply and shall charge VAT on that supply in accordance with paragraph (b).

(b) The VAT chargeable under paragraph (a) shall be the credit for input tax taken by the seller or transferor in his VAT return in respect of the building or part of the building, multiplied by the factor referred to in paragraph (c).

(c) The factor shall be the proportion which the period between the date of sale or transfer and the expiry of the 20 year period from the date of acquisition bears to the 20 year period.

- (e) in section 24 –

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

(1A) Notwithstanding subsection (1), no repayment shall be made to a registered person where the Director-General is satisfied that the value of taxable supplies made by the registered person during a period of 5 years following the taxable period in which the claim is made is not likely to exceed the taxable value of the capital goods referred to in that subsection.

- (ii) in subsection (8), by deleting the words “at the prevailing bank rate” and replacing them by the words “, free of income tax, at the prevailing Repo rate determined by the Bank of Mauritius”;

- (f) in section 31(a)(i), by deleting the words “on computer” and replacing them by the word “electronically”;

- (g) in section 32(1)(a), by deleting the words “in a computer system” and replacing them by the word “electronically”;

- (h) in section 39(3A), by deleting the words “at the prevailing bank rate, free of income tax” and replacing them by the words “, free of income tax, at the prevailing Repo rate determined by the Bank of Mauritius”;
- (i) in section 63 –
 - (i) by repealing subsection (3) and replacing it by the following subsection –
 - (3) Subject to section 21(7A), where a registered person who ceases to carry on business, sells or otherwise transfers his business as a going concern to another registered person, he shall not charge VAT on the sale or transfer.
 - (ii) by repealing subsection (4);
- (j) by repealing section 65 and replacing it by the following section –

65. Refund of VAT to persons other than taxable persons

Any person, other than a taxable person, may, within 3 years of the date of payment of the tax, make an application to the Director-General, in such form and manner as the Director-General may determine, for a refund of tax paid at importation, where –

- (a) the tax was paid in error;
 - (b) the goods have been damaged, pilfered, lost or destroyed during the voyage;
 - (c) the goods have been ordered to be destroyed as being unfit for consumption; or
 - (d) the goods are found to be defective, obsolete or not according to specifications and are subsequently exported in accordance with section 23(1A) of the Customs Act.
- (k) by inserting, after section 65, the following new sections –

65A. Refund of VAT to persons other than registered persons

(1) Any person referred to in subsection (2), other than a registered person, may, subject to subsections (3) and (4), make an

application to the Director-General, in such form and manner as the Director-General may determine, for a refund of VAT paid on equipment specified in the Twelfth Schedule and used for the purposes of his activities.

(2) An application under subsection (1) shall be made, in respect of equipment specified in –

- (a) Part I of the Twelfth Schedule, by a planter or a horticulturist registered with the Small Farmers Welfare Fund under the Small Farmers Welfare Fund Act or a co-operative society registered under the Co-operatives Act;
- (b) Part II of the Twelfth Schedule, by a pig breeder registered with the Small Farmers Welfare Fund under the Small Farmers Welfare Fund Act or a co-operative society registered under the Co-operatives Act;
- (c) Part III of the Twelfth Schedule, by a breeder, other than a pig breeder, registered with the Small Farmers Welfare Fund under the Small Farmers Welfare Fund Act or a co-operative society registered under the Co-operatives Act;
- (d) Part IV of the Twelfth Schedule, by an apiculturist registered with the Entomology Division of the Ministry responsible for the subject of agriculture;
- (e) Part V of the Twelfth Schedule, by a fisherman registered with the Fishermen Welfare Fund under the Fishermen Welfare Fund Act or a co-operative society registered under the Co-operatives Act; or
- (f) Part VI of the Twelfth Schedule, by the holder of a baker's licence, other than that issued to a hypermarket or supermarket operating as a classified trade under the Local Government Act, issued under the Bread (Control of Manufacture and Sale) Regulations 1988.

(3) An application under subsection (2) shall –

- (a) be made in respect of VAT paid on equipment imported or purchased from a registered person as from 1 January 2013; and

- (b) be submitted to the Director-General within 15 days after the end of every quarter, in such form and manner as the Director-General may determine.

(4) On receipt of an application under subsection (3)(b), the Director-General shall proceed with the refund not later than 15 days from the date of receipt of the application.

(5) (a) No application under subsection (2) shall be made where, for a quarter, the amount refundable is less than 1,000 rupees.

(b) Where the amount refundable is less than 1,000 rupees for a quarter, the amount may be carried forward to the following quarter.

(c) No refund shall be made where an application is made more than one year from the date of payment of the tax.

65B. Refund of VAT to diplomatic missions and agents

(1) Where goods, other than motor vehicles, petrol, alcoholic beverages and cigarettes, are purchased from a registered person by a diplomatic mission and an agent approved jointly by the Secretary for Foreign Affairs and the Director-General and the purchase price of the goods, exclusive of VAT, specified in each invoice is not less than 3,000 rupees, the diplomatic mission and agent may make an application to the Director-General for a refund of the VAT paid on those goods.

(2) Every application for a refund under paragraph (a) shall –

- (a) be made within 30 days after the end of every quarter, in such form and manner as the Director-General may determine; and
- (b) be accompanied by a certified copy of the VAT invoice showing the amount of VAT paid.

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

65C. Refund of VAT to persons on residential building or apartment

(1) Subject to this section, any person who satisfies the conditions set out in Part VII of the Twelfth Schedule may make an application for a refund of VAT on the construction of a residential building by a building contractor or the purchase of a residential apartment from a property developer.

(2) Every application under subsection (1) shall, subject to subsection (3) –

- (a) be made in such form and manner as the Director-General may determine;
- (b) be accompanied, in the case of –
 - (i) a building contractor, by VAT invoices issued under section 20;
 - (ii) a property developer, by receipts issued under section 19(2)(c); and
- (c) be submitted to the Director-General, not later than 30 days from the end of every quarter in respect of which the VAT has been paid.

(3) (a) Subject to paragraph (b), the amount of VAT refundable under this section shall –

- (i) in the case of the construction of a residential building by a building contractor, not exceed the amount of VAT paid to the building contractor; or
- (ii) in the case of the purchase of a residential apartment from a property developer, not exceed the purchase price multiplied by the factor 0.104.

(b) Any refund under paragraph (a) shall not exceed 300,000 rupees.

(4) (a) No refund of VAT shall be made to a person where the application is made more than 12 months from the date of payment of the final amount of VAT to the building contractor or property developer, as the case may be.

(b) Subject to paragraph (c), no application under subsection (2) shall be made where, in respect of a quarter, the amount of VAT refundable does not exceed 25,000 rupees.

(c) Paragraph (b) shall not apply in respect of the final application.

(d) Subject to paragraph (c), where the amount of VAT refundable does not exceed 25,000 rupees in respect of a quarter, the person shall include that amount in his application in respect of the subsequent quarter, provided that in respect of each subsequent quarter, the total amount exceeds 25,000 rupees.

(5) On receipt of an application under this section, the Director-General shall proceed with the refund not later than 30 days from the date of receipt of the application.

65D. Time limit for refund and payment of interest

(1) Subject to subsection (3) and section 65A(4), 65B(3) or 65C(5), where the Director-General is satisfied that the applicant is entitled to a refund, he shall proceed to make the refund within 3 months of the date of receipt of the application.

(2) Where the refund is made after 3 months from the date of receipt of the application under subsection (1), the refund shall carry interest, free of income tax, at the prevailing Repo rate determined by the Bank of Mauritius.

(3) No refund of tax under section 65, 65A, 65B or 65C which is less than 250 rupees or such other amount as may be prescribed shall be made.

- (l) in section 68(2)(c), by deleting the words “through computer or other mechanical or electronic device” and replacing them by the words “or through such other electronic or mechanical device”;
- (m) in the First Schedule –
 - (i) by deleting items 1, 5 and 6;
 - (ii) in item 7 –

- (A) by deleting paragraphs (a) and (b);
- (B) in paragraph (c), by deleting the words “tea, coffee, cocoa beans and nuts” and replacing them by the words “coffee, cocoa beans and nuts but excluding tea, honey and spices”;
- (C) by deleting paragraph (d);

- (iii) by deleting item 51 and replacing it by the following item –
 - 51. Semi-low floor buses of H.S. Codes 8702.1021 and 8702.9021 and chassis for semi-low floor buses of H.S. Codes 8407.3411, 8408.2011 and 8706.0012 operated under a road service licence and used for the transport of the general public.
- (iv) in item 55, by inserting, in the appropriate numerical order, the figures “3701.10”, “3702.10” and “8419.20”;
- (v) by inserting, after item 73, the following new items –
 - 74. Bio-Pesticides
 - 75. Cocopeat and substrate used as a growing medium for plants, of H.S. Codes 1404.901, 2703.001 and 6806.101;
 - 76. Plates, sheets and strip of cellular or non-cellular rubber of H.S. Codes 4008.11 and 4008.21
- (vi) at the end, by deleting paragraphs (c) and (j);
- (n) in the Fifth Schedule –
 - (i) in item 2 –
 - (A) in paragraph (a), by inserting, before the words “wheat flour”, the word “rice,”;
 - (B) in paragraph (c), by adding the words “and butter”;
 - (C) by deleting paragraph (d) and replacing it by the following paragraph –
 - (d) milk and cream, buttermilk, whey, kephir and other fermented or acidified milk and cream; cheese and curd;
 - (D) by inserting, after paragraph (f), the following new paragraphs –

- (fa) edible meat and edible meat offal, fresh, chilled or frozen;
 - (fb) soya bean cakes or chunks;
 - (fc) meat-free vegetable burgers and vegetable sausages of HS code 2106.904;
 - (fd) tea;
 - (fe) honey;
 - (ff) spices;
- (E) by deleting paragraph (o) and replacing it by the following paragraph –
- (o) fish;
- (ii) in item 7, by inserting, after paragraph (a), the following new paragraph –
- (aa) Photovoltaic panels.
- (iii) at the end –
- (A) by deleting the words “2(f) and 2(o)” and replacing them by the words “2(f), (fa) and (o)”;
 - (B) in paragraph (a), by deleting the words “of poultry, edible offal of poultry,” and replacing them by the words “(including meat of poultry) and an edible offal (including offal of poultry)”;
- (o) in the Seventh Schedule, in Part II, by adding the following new items –
- 3. Mineral waters, aerated waters and soft drinks
 - 4. Alcoholic drinks
- (p) in the Ninth Schedule, in item 10, in column 3, by inserting, after the word “banks”, the words “and companies other than banks”;

- (q) in the Twelfth Schedule –
 - (i) by deleting the words “[Section 65(1A) and (1B)]” and replacing them by the words “[Sections 65A and 65C]”;

- (ii) in Part I, by adding the following new items –

Fil horticole

Greenhouse film cover

- (iii) by adding Part VII set out in the Twelfth Schedule to this Act.

31. Validation of resolutions

The financial resolutions adopted by the National Assembly on 8 November 2013 are validated.

32. Commencement

(1) Sections 2, 10, 18, 20(a) except the definition of “pleasure craft”, (d), (e), (g)(ii) in so far as it relates to item 19, sections 21(a), (b) and (c), 23, 28(a) in so far as it relates to the definition of “MIPD” and (d) and 29(a) to (l) shall come into operation on a date to be fixed by Proclamation.

(2) Sections 3, 14(a), 19 and 27 shall be deemed to have come into operation on 1 January 2013.

(3) Section 4(a)(ii) shall be deemed to have come into operation on 29 April 2013.

(4) Sections 4(k) to (p), 5(d), 6, 7(a)(iv), (f), (g)(i)(C), (h), sections 11(a), (b) and (d), 16, 17, 20(a) in so far as it relates to the definition of “pleasure craft”, (b), (c), (f), (g)(i) and (ii) in so far as it relates to item 20, sections 24, 25, 26, 28(a) in so far as it relates to the definition of “NIC number”, (b) and (c), 29(m) and 30(k), (m), (n), (p) and (q) shall come into operation on 1 January 2014.

(5) Section 7(a)(ii), (v), (b), (g)(i)(A) and (B) and (ii) shall be deemed to have come into operation on 9 November 2013.

(6) Section 8(a), (l)(ii) and (m)(i) shall come into operation on 31 January 2014.

(7) Section 8(m)(ii) shall come into operation on 1 March 2014.

(8) Section 8(n)(ii) and (iii) shall come into operation on 30 December 2013.

(9) Section 9(a)(ii) shall be deemed to have come into operation on 1 November 2012.

(10) Section 9(b), (e), (f), (h), (i) and (j) shall come into operation in respect of the year of assessment commencing 1 January 2015 and in respect of every subsequent year of assessment.

(11) Section 9(c) shall be deemed to have come into operation in respect of the income year commencing 1 January 2013 and in respect of every subsequent income year.

(12) Section 9(d), (k), (o) to (r), (t) and (u) shall come into operation in respect of the income year commencing 1 January 2014 and in respect of every subsequent income year.

(13) Section 9(g), (m) and (n) shall be deemed to have come into operation in respect of the year of assessment commencing 1 January 2014 and in respect of every subsequent year of assessment.

(14) Section 13(b) shall be deemed to have come into operation on 19 March 2012.

(15) Section 30(o) shall come into operation on 1 April 2014.

FIRST SCHEDULE

[Section 2(f)]

THIRD SCHEDULE

[Section 4(4)]

APPLICATION UNDER THE AFFIDAVITS OF PRESCRIPTION ACT

APPLICATION FOR TRANSCRIPTION OF AN AFFIDAVIT OF PRESCRIPTION

I, of electing my legal domicile at, Port Louis, hereby apply to the Conservator of Mortgages for the transcription of the registered affidavit of prescription, together with the newspaper duly registered, relating to an immovable property of which the situation, description and boundaries are as follows –

Date and registration number of memorandum of survey accompanying the affidavit of prescription –

.....
.....

Name and address of party alleged to have acquired the immovable property by prescription –

.....
.....

Names and addresses of parties having sworn affidavit of prescription –

- 1.....
- 2.....

.....
Date

.....
Applicant

SECOND SCHEDULE

[Section 6]

| | | |
|--|--------------------|---|
| 4. Premises used in connection with an enterprise engaged in the manufacture, assembly or importation of – | | Within 20 days after the end of every month |
| (a) mobile phones having a transaction value or an import value, as the case may be, exceeding 1,000 rupees; | 70 rupees per unit | " |
| (b) batteries for vehicles other than motorcycles, electric bicycles and electric wheelchairs; | 50 rupees per unit | " |
| (c) pneumatic tyres, except those used for motorcycles, bicycles and wheelchairs | 50 rupees per unit | " |

THIRD SCHEDULE

[Section 7(g)]

PART I

17.02, 1702.111, 1702.191, 1702.201, 1702.301, 1702.401, 1702.501, 1702.601, 1702.901, 21.06, 2106.906, 2106.907, 22.02, 2202.101, 2202.102, 2202.109, 2202.901, 2202.903, 2202.909, 22.03, 2203.001, 2203.009, 22.04, 2204.101, 2204.109, 2204.211, 2204.219, 2204.291, 2204.292, 2204.293, 2204.299, 22.05, 2205.109, 2205.901, 2205.909, 22.06, 2206.001, 2206.002, 2206.003, 2206.0041, 2206.0049, 2206.0051, 2206.0059, 2206.0061, 2206.0062, 2206.0071, 2206.0072, 2206.0081, 2206.0082, 2206.0091, 2206.0099, 22.08, 2208.2011, 2208.2019, 2208.2021, 2208.2029, 2208.209, 2208.301, 2208.309, 2208.401, 2208.402, 2208.409, 2208.501, 2208.502, 2208.509, 2208.601, 2208.609, 2208.70, 2208.9011, 2208.9019, 2208.9021, 2208.9029, 2208.9031, 2208.9039, 2208.904, 2208.905, 2208.906, 2208.909, 24.02, 2402.10, 2402.20, 2402.90, 87.11, 8711.2091, 8711.2092

PART II

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------|---------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| 17.02 | | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. - Lactose and lactose syrup: -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter: | | | | |
| | 1702.111 | --- Syrup | Gram | Specific duty per gram | 3 cents per gram of sugar | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | | -- Other: | | | | |
| | 1702.191 | --- Syrup | " | " | 3 cents per gram of sugar | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------|---------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | | - Maple sugar and maple syrup: | | | | |
| | 1702.201 | --- Syrup | Gram | Specific duty per gram | 3 cents per gram of sugar | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose: | | | | |
| | 1702.301 | --- Syrup | " | " | 3 cents per gram of sugar | " |
| | | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar: | | | | |
| | 1702.401 | --- Syrup | " | " | 3 cents per gram of sugar | " |
| | | - Chemically pure fructose: | | | | |
| | 1702.501 | --- Syrup | " | " | 3 cents per gram | " |

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

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|------------------------|--|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2106.907 | --- Concentrate for dilution into ready to drink beverages | " | " | 3 cents per gram of sugar | " |
| 22.02 | | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: | | | | |
| | 2202.101 | --- In plastic bottles | L | Specific duty per unit | Rs 2 per unit plus 3 cents per gram of sugar | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2202.102 | --- In can | " | " | Rs 2 per can plus 3 cents per gram of sugar | " |
| | 2202.109 | --- Other | " | " | 3 cents | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|--------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | | - Other: | | | per gram of sugar | |
| | 2202.901 | --- Soya milk | " | " | 3 cents per gram of sugar | " |
| | 2202.903 | --- Fruit drinks | L | Specific duty per unit | 3 cents per gram of sugar | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2202.909 | --- Other | " | " | 3 cents per gram of sugar | " |
| 22.03 | | Beer made from malt: | | | | |
| | | --- Of an alcoholic strength not exceeding 9 degrees: | | | | |
| | 2203.0011 | ---- In can | " | Specific duty per litre | Rs 35.90 per litre plus Rs 2 per can | " |
| | 2203.0019 | ---- Other | " | " | Rs 35.90 per litre | " |
| | | --- Other: | | | | |
| | 2203.0091 | ---- In can | " | " | Rs 50 per | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|--|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2203.0099 | ---- Other | " | " | litre plus Rs 2 per can Rs 50 per litre | " |
| 22.04 | | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. - Sparkling wine: | | | | |
| | 2204.101 | --- Champagne | L | Specific duty per litre | Rs 800 per litre | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2204.109 | --- Other | " | " | Rs 168 per litre | " |
| | | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 L or less: | | | | |
| | 2204.211 | --- Fortified wine | " | " | Rs 199.50 per litre | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2204.219 | --- Other | " | " | Rs 168 per litre | " |
| | | -- Other: | | | | |
| | 2204.291 | --- In bulk for bottling purposes | " | " | Rs 95.70 per litre | " |
| | 2204.292 | --- Fortified wine | " | " | Rs 199.50 per litre | " |
| | 2204.293 | --- Grape must with fermentation prevented or arrested by the addition of alcohol | L | Specific duty per litre | Rs 119.70 per litre | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2204.299 | --- Other | " | " | Rs 168 per litre | " |
| 22.05 | | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less: | | | | |
| | 2205.109 | --- Other | " | " | Rs 168 per litre | " |
| | | - Other: | | | | |
| | 2205.901 | --- In bulk for bottling purposes | " | " | Rs 95.70 per litre | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|-------------------------|--------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2205.909 | --- Other | " | " | Rs 168 per litre | " |
| 22.06 | | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: | | | | |
| | 2206.001 | --- Fruit wine | L | Specific duty per litre | Rs 27.80 per litre | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2206.002 | --- Fortified fruit wine | " | " | Rs 59.50 per litre | " |
| | 2206.003 | --- Shandy | " | " | Rs 27.80 per litre | " |
| | | --- Beer: | | | | |
| | 2206.0041 | ---- Of an alcoholic strength not exceeding 9 degrees, in can | " | " | Rs 35.90 per litre plus Rs 2 per can | " |
| | 2206.0042 | ---- Other, of an alcoholic strength not exceeding 9 degrees | " | " | Rs 35.90 per litre | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|--------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2206.0043 | ---- Of an alcoholic strength exceeding 9 degrees, in can | " | " | Rs 50 per litre plus Rs 2 per can | " |
| | 2206.0049 | ---- Other | " | " | Rs 50 per litre | " |
| | | --- Cider, perry and mead: | | | | |
| | 2206.0051 | ---- In can | " | " | Rs 37.80 per litre plus Rs 2 per can | " |
| | 2206.0059 | ---- Other | L | Specific duty per litre | Rs 37.80 per litre | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | | --- Made wine and fortified made wine: | | | | |
| | 2206.0061 | ---- Made wine | " | " | Rs 59.50 per litre | " |
| | 2206.0062 | ---- Fortified made wine | " | " | Rs 92.60 per litre | " |
| | | --- Island wine and fortified Island wine: | | | | |
| | 2206.0071 | ---- Island wine | " | " | Rs 27.80 per litre | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|---------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2206.0072 | ---- Fortified Island wine | " | " | Rs 59.50 per litre | " |
| | | --- Admixed wine and fortified admixed wine: | | | | |
| | 2206.0081 | ---- Admixed wine | " | " | Rs 72.45 per litre | " |
| | 2206.0082 | ---- Fortified admixed wine | " | " | Rs 108.70 per litre | " |
| | | --- Other: | | | | |
| | 2206.0091 | ---- In can | " | " | Rs 119.70 per litre plus Rs 2 per can | " |
| | 2206.0099 | ---- Other | L | Specific duty per litre | Rs 119.70 per litre | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| 22.08 | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc: --- Cognac: | | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|------------------------------------|------------------|-------------------------|-------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2208.2011 | ---- In bulk for bottling purposes | " | " | Rs 910 per litre absolute alcohol | " |
| | 2208.2019 | ---- Other | " | " | Rs 1,455 per litre absolute alcohol | " |
| | | --- Brandy: | | | | |
| | 2208.2021 | ---- In bulk for bottling purposes | " | " | Rs 910 per litre absolute alcohol | " |
| | 2208.2029 | ---- Other | " | " | Rs 1,455 per litre absolute alcohol | " |
| | 2208.209 | --- Other | L | Specific duty per litre | Rs 1,455 per litre absolute alcohol | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | | - Whiskies: | | | | |
| | 2208.301 | --- In bulk for bottling purposes | " | " | Rs 910 per litre absolute alcohol | " |
| | 2208.309 | --- Other | " | " | Rs 1,455 per litre absolute alcohol | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|-----------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | | - Rum and other spirits obtained by distilling fermented sugar-cane products: | | | | |
| | 2208.401 | --- Agricultural rum | " | " | Rs 471 per litre absolute alcohol | " |
| | 2208.402 | --- Island recipe rum | " | " | Rs 471 per litre absolute alcohol | " |
| | 2208.409 | --- Other | " | " | Rs 471 per litre absolute alcohol | " |
| | | - Gin and Geneva: | | | | |
| | 2208.501 | --- Distilled gin | L | Specific duty per litre | Rs 471 per litre absolute alcohol | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2208.502 | --- London gin | " | " | Rs 471 per litre absolute alcohol | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|-------------------------|-------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2208.509 | --- Other | " | " | Rs 1,455 per litre absolute alcohol | " |
| | | - Vodka: | | | | |
| | 2208.601 | --- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato | " | " | Rs 1,455 per litre absolute alcohol | " |
| | 2208.609 | --- Other | " | " | Rs 471 per litre absolute alcohol | " |
| | 2208.70 | - Liqueurs and cordials | " | " | Rs 320 per litre absolute alcohol | " |
| | | - Other: | | | | |
| | | --- Eau de vie: | | | | |
| | 2208.9011 | ---- In bulk for bottling purposes | L | Specific duty per litre | Rs 910 per litre absolute alcohol | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2208.9019 | ---- Other | " | " | Rs 1,455 per litre absolute alcohol | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|-------------------------|--------------------------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | | --- Spirit cooler: | | | | |
| | 2208.9021 | ---- In can | " | " | Rs 44.70 per litre plus Rs 2 per can | " |
| | 2208.9029 | ---- Other | " | " | Rs 44.70 per litre | " |
| | | --- Tequilla: | | | | |
| | 2208.9031 | ---- In bulk for bottling purposes | " | " | Rs 910 per litre absolute alcohol | " |
| | 2208.9039 | ---- Other | " | " | Rs 1,455 per litre absolute alcohol | " |
| | 2208.904 | --- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol | L | Specific duty per litre | Rs 471 per litre absolute alcohol | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 2208.905 | --- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives | " | " | Rs 471 per litre absolute alcohol | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|----------------------------|--|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2208.906 | --- Admixed spirits | " | " | At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production | " |
| | 2208.909 | --- Other | " | " | Rs 1,455 per litre absolute alcohol | " |
| 24.02 | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | | | | |
| | | - Cigars, cheroots, cigarillos containing tobacco: | | | | |
| | 2402.101 | --- Cigarillos | Kg | Specific duty per thousand | Rs 7,500 per thousand | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------------------|-----------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 2402.109 | --- Other | " | Specific duty per kg | Rs 12,845 per kg | " |
| | 2402.20 | - Cigarettes containing tobacco | " | Specific duty per thousand | Rs 3,717 per thousand | " |
| | | - Other: | | | | |
| | 2402.901 | --- Cigarillos | " | Specific duty per thousand | Rs 7,500 per thousand | " |
| | 2402.909 | --- Other | " | " | Rs 3,717 per thousand | " |
| 36.04 | | Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles. | | | | |
| | 3604.10 | - Fireworks | " | Ad valorem or value at importation | 30% | " |
| | | - Other: | | | | |
| | 3604.901 | --- Firecrackers and the like | " | " | 30% | " |
| | | --- Refrigerated vans: | | | | |
| | 8704.2161 | ---- New | U | Ad valorem or value at importation | 0% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8704.2162 | --- Used | " | " | 0% | " |
| | | --- Refrigerated vans: | | | | |
| | 8704.2251 | --- New | " | " | 0% | " |
| | 8704.2252 | --- Used | " | " | 0% | " |
| | | Refrigerated vans: | | | | |
| | 8704.3161 | --- New | " | " | 0% | " |
| | 8704.3162 | --- Used | " | " | 0% | " |
| | | Refrigerated vans: | | | | |
| | 8704.3241 | --- New | " | " | 0% | " |
| | 8704.3242 | --- Used | " | " | 0% | " |
| 87.11 | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | | |
| | | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: | | | | |
| | | --- Other: | | | | |
| | 8711.2091 | --- New | U | Ad valorem or value at importation | 0% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|-----------------|------------------|--------------|---------------------|------------------|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8711.2092 | ---- Used | " | " | 0% | manufacture " |

PART III

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| 84.15 | | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Window or wall types, self-contained or "split- system": | | | | |
| | 8415.101 | --- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 1,80 (standard MS 200:2013) | U | Ad valorem or value at importation | 25% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8415.102 | --- Other, of a Seasonal Energy Efficiency Ratio of less than 3,60 (standard MS 200:2013) | U | Ad valorem or value at importation | 25% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 8415.109 | --- Other - Other: -- Incorporating a refrigerating unit and a valve for reverse of the cooling/heat cycle (reversible heat pumps): --- With a power rating not exceeding 12 kW per hour: | " | " | 0% | " |
| | 8415.8111 | ---- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 1,80 (standard MS 200:2013) | " | " | 25% | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8415.8112 | ---- Other, of a Seasonal Energy Efficiency Ratio of less than 3,60 (standard MS 200:2013) | U | Ad valorem or value at importation | 25% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | 8415.8119 | ---- Other | " | " | 0% | " |
| | 8415.819 | --- Other | " | " | 0% | " |
| 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. - Centrifuges, including centrifugal dryers: -- Clothes-dryers: | | | | |
| | 8421.121 | --- Of an Energy Efficiency Index of 85 or more (standard MS 207:2013) | " | " | 25% | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8421.129 | --- Other | U | Ad valorem or value at importation | 0% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| 85.39 | | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. - Other filament lamps, excluding ultra-violet or infra-red lamps: -- Tungsten halogen: | | | | |
| | 8539.211 | --- Of an Energy Efficiency Index of 95% or more (standard MS 203:2011) | " | " | 25% | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|---|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8539.219 | --- Other | U | Ad valorem or value at importation | 0% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V: | | | | |
| | 8539.221 | --- Of an Energy Efficiency Index of 95% or more (standard MS 203:2011) | " | " | 25% | " |
| | 8539.229 | --- Other | " | " | 0% | " |
| | | -- Other: | | | | |
| | 8539.291 | --- Of an Energy Efficiency Index of 95% or more (standard MS 203:2011) | " | " | 25% | " |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | 8539.299 | --- Other | U | Ad valorem or value at importation | 0% | (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture |
| | | - Discharge lamps, other than ultra-violet lamps: | | | | |
| | | -- Fluorescent, hot cathode: | | | | |
| | 8539.311 | --- Of an Energy Efficiency Index of 95 or more (standard MS 203:2011) | " | " | 25% | " |
| | 8539.319 | --- Other | " | " | 0% | " |

PART IV

Sub-Part B – Formula

$$A = R \times (C - T)$$

where A – is the amount of the CO₂ levy or CO₂ rebate;

R – is the appropriate rate of the CO₂ levy, or the appropriate CO₂ rebate, per gramme per kilometre (km);

C – is the CO₂ gramme per km of the motor car, rounded to the nearest whole number;

T – is the CO₂ threshold of 150 gramme per km.

Sub-Part C – Appropriate Rate of CO₂ Levy

| Column 1 | Column 2 |
|-------------------------------|----------------------------|
| Value of C | Value of R |
| CO ₂ gramme per km | Rate |
| 151 to 190 | Rs 2,000 per gramme per km |
| 191 to 225 | Rs 3,000 per gramme per km |
| 226 to 290 | Rs 4,000 per gramme per km |
| Over 290 | Rs 5,000 per gramme per km |

Sub-Part D – Appropriate Rate of CO₂ Rebate

| Column 3 | Column 4 | Column 5 |
|-------------------------------|--|--|
| Value of C | Value of R, where C is computed in conformity with Regulation No.101 | Value of R, where C is not supported by a CO ₂ emission certificate issued in conformity with Regulation No.101 |
| CO ₂ gramme per km | Rate | Rate |
| | | |

| | | |
|-----------|----------------------------|----------------------------|
| Up to 90 | Rs 3,000 per gramme per km | Rs 1,000 per gramme per km |
| 91 to 150 | Rs 1,000 per gramme per km | Rs 350 per gramme per km |

FOURTH SCHEDULE

[Section 7(h)]

FOURTH SCHEDULE

[Section 52A]

PART I

For the purpose of section 52A, the computation of the amount to be paid shall be calculated by applying the following formula –

$$(TA \times ET) - TX$$

Where:

TA refers to the appropriate rate of the amount to be paid in Part II;

EM is the sum of the quantity exported for the quarter in respect of which the the amount to be paid is claimed and the quantity of all export made for the previous quarters in that year;

ET is the difference between EM and 1,000,000 kgs;

TX refers to the amount already paid by the Director-General in that year.

PART II

| Excess export (ET) | Rate of amount to be paid (Rs per kg) |
|---------------------------|--|
| On the first 500,000 kgs | 15 |
| On the remainder | 20 |

FIFTH SCHEDULE

[Section 9(u)]

NINTH SCHEDULE

[Section 161A(50)]

GOODS OR PRODUCTS

Computers, electronic or optical products

Electrical equipment

Film

Furniture

Jewellery and *bijouterie*

Medical and dental instruments, devices and supplies

Pharmaceuticals or medicinal chemicals

Ships and boats

Textiles

Wearing apparels

SIXTH SCHEDULE

[Section 11(d)]

SECOND SCHEDULE

[Section 4(4)]

PART A – TRANSFER OF IMMOVABLE PROPERTY**Rate**

| | |
|---|---|
| (a) Transfer at a nominal price of one rupee to an " <i>association syndicale</i> " set up in accordance with articles 664-95 and 664-96 of the Code Civil Mauricien, in respect of an area occupied by common amenities in a morcellement. | 50 rupees in respect of every lot in the morcellement |
| (b) Transfer other than under paragraph (a). | 5 per cent |

PART B – TRANSFER OF SHARES**Rate**

| | |
|--|------------|
| Deed witnessing the transfer of shares in a company. | 5 per cent |
|--|------------|

PART C – TRANSFER OR ISSUE OF SHARES OR TRANSFER OF *PART SOCIALE***Rate**

| | |
|--|------------|
| (a) Issue of shares by a company or transfer of <i>part sociale</i> in a <i>société</i> which gives right of ownership, occupation or usage in an immovable property or any part thereof. | 5 per cent |
| (b) Transfer of shares in a company or transfer of <i>part sociale</i> in a <i>société</i> which gives right of ownership, occupation or usage in an immovable property or any part thereof. | 5 per cent |

SEVENTH SCHEDULE

[Section 11(e)(i)]

- (j) witnessing the transfer of shares or property, where –
- Part II, Part III and Part VIA
- (i) a manufacturing company takes over another manufacturing company; or
- (ii) 2 or more manufacturing companies merge into one manufacturing company,

provided that the acquiree and the acquirer satisfy the requirements of section 59A of the Income Tax Act;

EIGHTH SCHEDULE

[Section 15]

PART II

| Morcellement fee | Rs for every square metre of land or part thereof |
|---|--|
| Where the morcellement – | |
| (a) is for residential purposes and – | |
| (i) does not exceed 7 lots | 15 |
| (ii) exceeds 7 lots | 30 |
| (b) is for commercial or industrial purposes | 10 |
| (c) is for both residential and commercial or industrial purposes | the rates referred to in paragraphs (a)(ii) and (b) shall apply on a proportionate basis by reference to the land area allocated for residential purposes and that allocated for commercial or industrial purposes |
| (d) is exclusively for agricultural purposes | 5 |

Note:

Part II shall apply where an application under section 5 of the Act is made after 8 November 2013.

For the avoidance of doubt, where an application under section 5 of the Act has been made before 9 November 2013, the rates applicable before the commencement of Part II shall continue to apply.

NINTH SCHEDULE

[Section 20(f)(ii)]

PART IX – REGISTRATION DUTY ON PLEASURE CRAFT

| Pleasure craft with length | First registration in Mauritius (Rs) | Not exceeding 10 years from date of first registration in Mauritius (Rs) | Exceeding 10 years from date of first registration in Mauritius (Rs) |
|---|--|--|--|
| Not exceeding 4 metres | 1,000 | 500 | 250 |
| Exceeding 4 metres but not exceeding 10 metres | 2,000 | 1,000 | 500 |
| Exceeding 10 metres | 3,000 | 1,500 | 750 |

TENTH SCHEDULE

[Section 25(b)]

SCHEDULE

[Sections 2 and 3]

| | Document | Rate of stamp duty (Rs) |
|-----|---|------------------------------------|
| 1. | Constitution of company or partnership | 700 |
| 2. | Copy of constitution of company or partnership for transcription | 1000 |
| 3. | Deed of <i>règlement de co-proprieté</i> | 700 |
| 4. | Copy of deed of <i>règlement de co-proprieté</i> for transcription | 1000 |
| 5. | Document witnessing transfer of property | 700 |
| 6. | Copy of document witnessing transfer of property for transcription | 1000 |
| 7. | Loan agreement | 700 |
| 8. | Copy of loan agreement for inscription | 700 |
| 9. | Instrument of fixed charge, floating charge, pledge, <i>gage sans déplacement</i> or renewal of charge, pledge or of <i>gage sans déplacement</i> , in respect of each original | 700 |
| 10. | Lease agreement by a leasing company in respect of each original | 700 |
| 11. | Any other deed drawn up by a notary | 400 |
| 12. | Copy of any other deed drawn up by a notary for – | |
| | (a) transcription | 1000 |
| | (b) inscription or renewal of inscription | 700 |

| | | |
|------------|--|-----|
| 13. | Any other document presented for – | |
| | (a) transcription, in respect of each original or copy | 550 |
| | (b) registration, inscription or erasure of inscription, in respect of each original or copy | 150 |
| 14. | Loan agreement of an amount of up to 100,000 rupees by the Development Bank of Mauritius to any person other than its employees, in respect of each original or copy | 100 |
| 15. | Loan agreement of an amount of up to 100,000 rupees by the National Agricultural Products Regulatory Office to growers of tobacco leaves, in respect of each original or copy | 100 |
| 16. | Loan agreement of an amount of up to 100,000 rupees by a cooperative society to its members, in respect of each original or copy | 100 |
| 17. | Document witnessing the transfer of property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the property with a view to selling or transferring it to that person | NIL |
| 18. | Copy of document referred to in item 17 for transcription | NIL |
| 19. | Lease agreement in respect of State land for industrial or commercial purposes on production of a certificate from the Ministry responsible for the subject of lands, certifying that the lessee has opted for a new lease pursuant to section 6(1E) of the State Lands Act. | NIL |

ELEVENTH SCHEDULE

[Section 29(m)]

FOURTH SCHEDULE

[Sections 62 and 63]

TARIFF OF FEES, DUES AND CHARGES

| | Rupees |
|---|--------|
| 1. For transcribing a document | NIL |
| 1A. For transcribing a document witnessing the transfer of property by a bank or leasing company to a person pursuant to an arrangement entered into between the bank or leasing company and the person whereby the bank or leasing company initially purchased the property with a view to selling or transferring the same to that person | NIL |
| 2. For inscribing – | |
| (a) a mortgage or a privilege | NIL |
| (b) a fixed or floating charge (<i>sûreté fixe ou flottante</i>) in accordance with article 2202-10 or 2203-6 of the Code Civil Mauricien | NIL |
| (c) a pledge (<i>gage sans déplacement</i>) in accordance with articles 2112 to 2119 of the Code Civil Mauricien | NIL |
| 3. For the renewal of an inscription of mortgage or privilege | NIL |
| 4. For every entry in the margin of a transcription or an inscription | 400 |
| 5. For final or partial erasure of a transcription or an inscription | 400 |
| 6. For a certificate – | |
| (a) on a memorandum of seizure showing the day and hour at which it is presented | 200 |
| (b) of refusal to transcribe a seizure on account of previous seizure | 200 |

| | | |
|-------|---|---|
| (c) | of transcription or non transcription of a document | 200 |
| (d) | of an entry in respect of a transcription or inscription | 200 |
| (e) | of erasure of a transcription or of an inscription | 200 |
| (f) | showing whether a property is burdened or not with any inscription – | |
| (i) | for every person specified | 200 |
| (ii) | for every sheet of the certificate | 200 |
| (iii) | for every sheet of the copy of the inscription | 200 |
| 7. | For making searches in the records in the custody of the Conservator of Mortgages per person – | |
| (a) | per day or fraction of a day | 200 |
| (b) | per month | 2000 |
| 8. | Storage fee for non-collection of notarial deed after the date specified in the written notification by the Conservator | 2000 per deed, per month or part of the month |
| 9. | For transcribing a lease agreement in respect of State land for industrial or commercial purposes on production of a certificate from the Ministry responsible for the subject of lands certifying that the lessee has opted for a new lease pursuant to section 6(1E) of the State Lands Act | NIL |
| 10. | Loan agreement by cooperative societies to their members of an amount of up to 25,000 rupees | NIL |

TWELFTH SCHEDULE

[Section 30(q)(iii)]

PART VII – CONDITIONS

The conditions shall be –

- (a) the applicant or the spouse of the applicant shall be a citizen of Mauritius of 18 years of age or over;
 - (b) the construction of a residential building or residential apartment shall be started and completed in the years 2014 to 2016;
 - (c) the construction of a residential building or residential apartment shall not be on an existing building;
 - (d) the floor area of the residential building or the residential apartment shall not exceed 158.283 square metres (1500 *pieds carré*);
 - (e) the cost of the construction of a residential building or the purchase price of a residential apartment shall not exceed 2.5 million rupees;
 - (f) the average total monthly net income for income tax purposes of the applicant and that of his spouse shall not, in the aggregate, exceed 50,000 rupees;
 - (g) the applicant or his spouse shall be the owner or co-owners of the residential building or residential apartment; and
 - (h) any refund of VAT to the applicant and his spouse shall not, in the aggregate, exceed 300,000 rupees.
-