

**THE REVENUE AND VALUATION APPEAL TRIBUNAL (AMENDMENT) BILL**  
(No. VIII of 2014)

**Explanatory Memorandum**

The object of this Bill is to amend the Revenue and Valuation Appeal Tribunal Act to provide for claims for compensation for the compulsory acquisition of land under the Land Acquisition Act to be dealt with by the Tribunal instead of Boards of Assessment, and for matters related thereto.

2. Opportunity has also been taken to make certain minor corrections to the Revenue and Valuation Appeal Tribunal Act.

03 October 2014

**S. V. FAUGOO**  
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Industry and Food  
Security,  
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**ARRANGEMENT OF CLAUSES**

*Clause*

1. Short title
2. Interpretation
3. Section 2 of principal Act amended
4. Section 3 of principal Act amended
5. Section 4 of principal Act amended
6. Section 7 of principal Act amended
7. Section 13 of principal Act amended
8. Section 14 of principal Act amended
9. Schedule to principal Act amended
10. Commencement

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**A BILL**

**To amend the Revenue and Valuation Appeal Tribunal Act**

ENACTED by the Parliament of Mauritius, as follows –

**1. Short title**

This Act may be cited as the Revenue and Valuation Appeal Tribunal (Amendment) Act 2014.

**2. Interpretation**

In this Act –

“principal Act” means the Revenue and Valuation Appeal Tribunal Act.

**3. Section 2 of principal Act amended**

Section 2 of the principal Act is amended by inserting, in the appropriate alphabetical order, the following new definitions –

“authorised officer” has the same meaning as in the Land Acquisition Act;

“Minister” means the Minister to whom responsibility for the subject of lands is assigned;

**4. Section 3 of principal Act amended**

Section 3 of the principal Act is amended –

(a) in subsection (2)(c) –

(i) by inserting, after the words “valuation,”, the words “surveying,”;

(ii) in subparagraph (ii), by adding the words “or lands”;

(b) in subsection (5), by inserting, after the word “finance”, the words “, lands or local government, as the case may be,”.

**5. Section 4 of principal Act amended**

Section 4 of the principal Act is amended, in subsection (1) –

(a) by deleting the word “or” at the end of paragraph (b);

- (b) in paragraph (c), by deleting the comma after the words “Local Government Act” and replacing it by the words “; or”;
- (c) by adding the following new paragraph –
  - (d) of the Minister under the enactment specified in Part IV of the Schedule,

**6. Section 7 of principal Act amended**

Section 7 of the principal Act is amended –

- (a) in subsection (1), by inserting, after the words “Director-General”, the words “, the Minister”;
- (b) by adding the following new subsection –

(7) (a) Every decision in relation to an appeal under section 4(1)(d) shall state the total compensation to be paid, the amounts payable under the different heads of compensation and the reasons justifying these amounts.

(b) Where a claim for compensation under section 14(1) of the Land Acquisition Act specifies the amount to be paid as compensation, no decision shall be made which is in excess of the amount claimed.

(c) The Tribunal, in reaching a decision in relation to an appeal under section 4(1)(d), may allow interest at the legal rate calculated from the date of vesting under section 11 of the Land Acquisition Act until the date of the decision of the Tribunal or until the date of the order of the Tribunal for the interim payment of compensation.

(d) The Tribunal may, in appropriate appeals made under section 4(1)(d), order the interim payment of compensation to an appellant provided that such amount of compensation shall not exceed the offer made by the Minister.

(e) The Tribunal shall, on reaching a decision in relation to an appeal under section 4(1)(d), deduct the amount of an interim payment of compensation from the total compensation to be paid to an applicant.

## **7. Section 13 of principal Act amended**

Section 13 of the principal Act is amended –

- (a) in subsection (6)(b), by deleting the word “section” and replacing it by the words “sections 93(4A)(d), 111K(4A)(d) and”;
- (b) by inserting, after subsection (6), the following new subsection –

(6A) The Land Acquisition Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “Board”;
  - (ii) in the definition of “Chairperson”, by deleting the word “Board” and replacing it by the word “Tribunal”;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue and Valuation Appeal Tribunal established under the Revenue and Valuation Appeal Tribunal Act;
- (b) in section 8(2)(d), by deleting the words “14 days” and replacing them by the words “one year”;
- (c) by repealing section 14 and replacing it by the following section –

### **14. Application for compensation**

(1) A claim for compensation, or for the apportionment of compensation, payable under this Act shall be made in writing to the authorised officer.

(2) Where a claim is made under subsection (1), it shall contain –

- (a) the different heads of compensation; and
- (b) the amount of compensation under each head of compensation.

(3) The authorised officer shall, within 90 days of the receipt of the claim, make an offer for compensation, in writing, to the claimant.

(4) Where the offer under subsection (3) is not accepted within 60 days, the matter shall be referred to the Minister for a decision as to the amount of compensation payable under this Act.

(5) The Minister shall inform the claimant, in writing, of the amount of compensation which is payable under this Act within 60 days of the matter being referred to him.

(6) In making a decision under subsection (4), the Minister may seek such information or advice as he deems appropriate.

(7) A claim under subsection (1) shall be made within one year of the second publication of the notice under section 8.

(8) Where no claim is received within the time specified in subsection (7), the authorised officer shall determine the amount of compensation payable under this Act in accordance with the advice tendered by the Director, Valuation and Real Estates Consultancy Services.

(9) Where –

- (a) no reply is made to an offer under subsection (3); or
- (b) an amount has been determined under subsection (8),

the offer or the amount determined, as the case may be, shall be deemed to be final and not appealable and shall be deposited at the Registry as per section 22(1).

- (d) by repealing section 15 and replacing it by the following section –

### **15. Appeal to Tribunal**

Any interested person who is aggrieved by a decision of the Minister under section 14(5) may appeal to the Tribunal in accordance with the Revenue and Valuation Appeal Tribunal Act.

- (e) by repealing sections 16, 17 and 18;
- (f) in section 19(2), by deleting the word “Board” and replacing it by the word “Tribunal”;
- (g) in section 22(1) –
  - (i) by repealing paragraph (a) and replacing it by the following new paragraph –
    - (a) where no appeal is lodged under section 8 of the Revenue and Valuation Appeal Tribunal Act, of the date of the decision of the Tribunal;
  - (ii) in paragraph (b), by deleting the comma and replacing it by a semicolon;
  - (iii) by adding the following new paragraphs –
    - (c) of the determination under section 14(8); or
    - (d) where an interim payment of

compensation is made under section 7(d), of the date of the order of the Tribunal,

- (h) in section 23, by deleting the word “Board” wherever it appears and replacing it by the word “Tribunal”;
  - (i) by repealing section 24;
  - (j) in section 28, by deleting the word “awarded” and replacing it by the words “payable”;
  - (k) in section 32, by deleting the words “the Chairperson or any member of the Board,”.
- (c) in subsection (12) –
- (i) by deleting the word “or” at the end of paragraph (a);
  - (ii) by adding the following new paragraph, the comma at the end of paragraph (b) being deleted and replaced by the words “; or” –

(c) a Board of Assessment,

## **8. Section 14 of principal Act amended**

Section 14 of the principal Act is amended by inserting, after subsection (3), the following new subsection, the existing subsection (4) being renumbered (5) –

- (4) Notwithstanding section 13(6A), any inquiry before a Board of Assessment which –
- (a) has started and is pending at the commencement of this Act, shall continue as if the enactment specified in that section were still in force; or
  - (b) has not started at the commencement of this Act, shall, on the commencement of this Act, be transferred to the Tribunal under this Act.

**9. Schedule to principal Act amended**

The Schedule to the principal Act is amended by adding the following new Part –

**PART IV**

Section 14(5) of the Land Acquisition Act

**10. Commencement**

This Act shall come into operation on a date to be fixed by Proclamation.

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