

THE REGISTRATION DUTY (AMENDMENT) BILL
(No. XXVI of 2003)

Explanatory Memorandum

The object of this Bill is to provide for a new basis for the levying of registration duty on motor vehicles or trailers and to provide for related matters.

18 July 2003

P. R. BERENGER
*Deputy Prime Minister
and Minister of Finance*

THE REGISTRATION DUTY (AMENDMENT) BILL
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ARRANGEMENT OF CLAUSES

Clause

1. Short title
2. Interpretation
3. Section 3 of principal Act amended
4. First Schedule to principal Act amended
5. Consequential amendment
6. Commencement

A Bill

To amend the Registration Duty Act

ENACTED by the Parliament of Mauritius, as follows -

1. Short title

This Act may be cited as the Registration Duty (Amendment) Act 2003.

2. Interpretation

“principal Act” means the Registration Duty Act.

3. Section 3 of principal Act amended

Section 3 of the principal Act is amended -

(a) in subsection (1), by adding immediately after paragraph (b), the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semi-colon -

(c) (i) any declaration or deed of transfer of ownership of motor vehicles or trailers; or

(ii) any power of attorney, irrespective of the date on which it has been drawn up, which includes the power to sell, transfer or dispose of a motor vehicle or trailer to a person other than to an heir or legatee of the person who is the registered owner of the motor vehicle or trailer,

in accordance with the Part VI of the First Schedule.

(b) by deleting subsection (3).

4. First Schedule to principal Act amended

The First Schedule to the principal Act is amended –

(a) in Part I, in paragraph I, by deleting items 8 and 9;

(b) by adding after PART V, the Schedule to this Act.

5. Consequential amendment

The Road Traffic Act is amended -

(a) in section 2, by deleting the definitions of “assessable value” and “specified value”;

- (b) in section 9, in subsection (4), by deleting the words “on the assessable value or on the price stated in the deed or declaration, whichever is the higher, in accordance with the Registration Duty Act” and replacing them by the words “in accordance with Part VI of the First Schedule to the Registration Duty Act”;
- (c) by repealing sections 10 and 11;
- (d) by repealing the Third Schedule.

6. Commencement

This Act shall be deemed to have come into operation on 23 July 2003.
