

**THE FINANCE BILL**  
(No. XVIII of 2025)

**Explanatory Memorandum**

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech 2025-2026 relating to taxation and national finance, and for matters connected, consequential and incidental thereto.

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*Prime Minister, Minister of Defence, Home Affairs and  
External Communications, Minister of Finance,  
Minister for Rodrigues and Outer Islands*

21 July 2025

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**THE FINANCE BILL**  
(No. XVIII of 2025)

**ARRANGEMENT OF CLAUSES**

*Clause*

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|--|---|
| 1. Short title   | 18. Finance and Audit Act amended                                   |
| 2. Bank of Mauritius Act amended                                   | 19. Financial Intelligence and Anti-Money<br>Laundering Act amended |
| 3. Banking Act amended   | 20. Financial Services Act amended                                  |
| 4. Bills of Exchange Act amended                                   | 21. Foundations Act amended   |
| 5. Companies Act amended   | 22. Freeport Act amended  |
| 6. Competition Act amended   | 23. Gambling Regulatory Authority Act<br>amended                    |
| 7. Construction Industry Authority Act<br>2023 amended             | 24. Hire Purchase and Credit Sale Act<br>amended                    |
| 8. Consumer Protection Act amended                                 | 25. Immigration Act 2022 amended                                    |
| 9. Consumer Protection (Price and<br>Supplies Control) Act amended | 26. Income Tax Act amended  |
| 10. Co-operatives Act amended                                      | 27. Inscription of Privileges and<br>Mortgages Act amended          |
| 11. Customs Act amended  | 28. Land Drainage Authority Act<br>amended                          |
| 12. Customs Tariff Act amended                                     | 29. Land (Duties and Taxes) Act amended                             |
| 13. Economic Development Board Act<br>amended                      | 30. Limited Liability Partnerships Act<br>amended                   |
| 14. Environment Act 2024 amended                                   | 31. Limited Partnerships Act amended                                |
| 15. Essential Commodities Act<br>amended                           | 32. Local Government Act amended                                    |
| 16. Excise Act amended   |   |
| 17. Fair Trading Act amended                                       |   |

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| 33. Maurice Stratégie Board Act 2024 repealed                      | 54. Statistics Act amended   |
| 34. Mauritius Deposit Insurance Scheme Act 2019 amended            | 55. Statutory Bodies (Accounts and Audit) Act amended  |
| 35. Mauritius Revenue Authority Act amended                        | 56. Statutory Bodies Pension Funds Act amended   |
| 36. National Archives Act amended                                  | 57. Sugar Industry Efficiency Act amended  |
| 37. National Assembly Allowances Act amended                       | 58. Tourism Authority Act amended  |
| 38. National Payment Systems Act amended                           | 59. Transcription and Mortgage Act amended   |
| 39. National Pensions Act amended                                  | 60. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act amended |
| 40. National Savings Fund Act amended                              | 61. Value Added Tax Act amended  |
| 41. National Transport Corporation Act amended                     | 62. Water Resources Act 2024 amended   |
| 42. Native Terrestrial Biodiversity and National Parks Act amended | 63. Economic Development Board (Smart City Scheme) Regulations 2015 amended                    |
| 43. Non-Citizens (Employment Restriction) Act amended              | 64. Transitional provision   |
| 44. Non-Citizens (Property Restriction) Act amended                | 65. Validation of resolutions  |
| 45. Ports Act amended  | 66. Commencement   |
| 46. Private Pension Schemes Act amended                            | FIRST SCHEDULE   |
| 47. Public Debt Management Act amended                             | SECOND SCHEDULE  |
| 48. Real Estate Agent Authority Act 2020 amended                   | THIRD SCHEDULE   |
| 49. Registration Duty Act amended                                  | FOURTH SCHEDULE  |
| 50. Road Development Authority Act amended                         | FIFTH SCHEDULE   |
| 51. Road Traffic Act amended                                       | SIXTH SCHEDULE   |
| 52. Small Farmers Welfare Fund Act amended                         | SEVENTH SCHEDULE   |
| 53. Social Contribution and Social Benefits Act 2021 amended       | EIGHTH SCHEDULE  |
|  | NINTH SCHEDULE   |
|  | TENTH SCHEDULE   |
|  | ELEVENTH SCHEDULE  |
|  | TWELFTH SCHEDULE   |
|  | THIRTEENTH SCHEDULE  |
|  | FOURTEENTH SCHEDULE  |
|  | FIFTEENTH SCHEDULE   |
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## **A BILL**

**To provide for the implementation of measures announced in the Budget Speech 2025-2026 relating to taxation and national finance, and for matters connected, consequential and incidental thereto**

ENACTED by the Parliament of Mauritius, as follows –

### **1. Short title**

This Act may be cited as the Finance Act 2025.

### **2. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended, in section 52A –

- (a) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –
  - (d) allow any KYC institution to become a participating KYC institution of the Registry on such terms and conditions as the Bank may determine.
- (b) in subsection (7) –
  - (i) in the definition of “account”, by deleting the words “means” and replacing it by the words “, for the purpose of the Central Accounts Registry, means”;
  - (ii) in the definition of “customer”, by deleting the words “means” and replacing them by the words “, for the purpose of the Central Accounts Registry, means”.

### **3. Banking Act amended**

The Banking Act is amended –

- (a) in section 2, in the definition of “foreign exchange dealer”, by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) buying and selling foreign currency, including spot and forward exchange transactions, foreign exchange swap

transactions any other transactions which may be construed as the buying and the selling of foreign currency and wholesale money market dealings;

- (b) in section 7, in subsection (7D), by repealing paragraph (b) and replacing it by the following paragraph –

(b) be authorised, on such terms and conditions as the central bank may determine –

(i) to buy, hold, store or sell gold, silver, platinum and such other precious metals as the central bank may determine –

(A) in its own name; or

(B) as part of the management of its client's investment portfolio and issue a certificate of ownership of such gold, silver, platinum and other precious metals maintained through the investment portfolio;

(ii) to provide safety vault services to its clients for gold, silver, platinum, precious and semi-precious stones, precious metals, pearls, works of art and collectors' pieces or antiques and such other high value goods as the central bank may determine;

(iii) to open and maintain accounts denominated in gold, silver, platinum and such other precious metals as the central bank may determine.

- (c) in section 64, in subsection (3)(i), by deleting the words "Central KYC and Accounts Registry" and replacing them by the words "Central KYC System and Central Accounts Registry";

- (d) in section 66, in subsection (1B)(b), by inserting, after the words "consent of the financial institution", the words "or any of its shareholders";

- (e) in section 78, in subsection (3)(c), by inserting, after the words “consent of the financial institution”, the words “or any of its shareholders”.

#### **4. Bills of Exchange Act amended**

The Bills of Exchange Act is amended –

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

“bill” means a bill of exchange, whether in paper or electronic form;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“electronic bill of exchange” means a bill of exchange in electronic form that meets the requirements specified in Part IA and any regulation made thereunder;

“electronic record” means information generated, communicated, received or stored by electronic means, including, where appropriate, all information logically associated with or otherwise linked together so as to become part of the record, whether generated contemporaneously or not;

“paper bill of exchange” means a bill of exchange in paper form;

“reliable system” means a system that satisfies the criteria specified in section 70D for the creation, management, and transfer of electronic bills of exchange;
- (b) by inserting, after Part I, the following new Part –

### **PART IA – ELECTRONIC BILLS OF EXCHANGE**

#### **70A. Legal recognition of electronic bills of exchange**

- (1) An electronic bill of exchange shall not be denied legal effect, validity or enforceability on the sole ground that it is in electronic form.

(2) (a) No person shall, without his consent, be required to use an electronic bill of exchange.

(b) The consent of a person to use an electronic bill of exchange may be inferred from the conduct of that person.

(3) Where an enactment requires that information be in writing, that requirement shall be met with respect to an electronic bill of exchange if the information contained therein is accessible so as to be usable for subsequent reference.

(4) A bill of exchange may be issued, accepted, indorsed, transferred or discharged in electronic form, provided that –

- (a) it is created, managed and transferred using a reliable system;
- (b) it is signed using a secure electronic signature or a digital signature; and
- (c) a reliable method is used to indicate the date, time or place, as applicable, of the electronic bills of exchange.

#### **70B. Validity of electronic bill of exchange**

Where an enactment requires a bill of exchange, that requirement shall be met by an electronic bill of exchange if –

- (a) the electronic record of the electronic bill of exchange contains the information that would be required to be contained in a paper bill of exchange; and
- (b) a reliable method is used to –
  - (i) identify the electronic record of the electronic bill of exchange;
  - (ii) render that electronic record of the bill of exchange capable of being subject to control from its creation until it ceases to have any effect or validity; and
  - (iii) retain the integrity of the electronic record of the bill of exchange, by ensuring that the

information contained in the electronic bill of exchange, including any authorised change that arises from its creation until it ceases to have any effect or validity, has remained complete and unaltered apart from any change which arises in the normal course of communication, storage and display.

#### **70C. Control and possession of electronic bill of exchange**

(1) Where an enactment requires or permits the possession of a bill of exchange, that requirement shall be met with respect to an electronic bill of exchange, if a reliable method is used to establish –

- (a) exclusive control of the electronic bill of exchange by a person; and
- (b) the identity of the person in control of the electronic bill of exchange.

(2) Where an enactment requires or permits transfer of possession of a bill of exchange, that requirement shall be met with respect to an electronic bill of exchange, through the transfer of control over the electronic bill of exchange.

#### **70D. Criteria for a reliable system**

(1) A reliable system is one which is appropriate for the fulfilment of the function for which it is being used, and includes –

- (a) any operational rules relevant to the assessment of reliability;
- (b) the assurance of data integrity;
- (c) the ability to prevent unauthorised access to and use of the system;
- (d) the security of hardware and software;
- (e) the regularity and extent of audit by an independent body;

- (f) the existence of a declaration by a supervisory body, an accreditation body or a voluntary scheme regarding the reliability of the method;
- (g) any applicable industry standard.

(2) An electronic bill of exchange shall be created and maintained in a reliable system that –

- (a) identifies the document so that it can be distinguished from any copy;
- (b) protects the document against unauthorised alteration;
- (c) ensures that only person or persons acting jointly can exercise control of the document at any one time;
- (d) allows any person able to exercise control of the document to demonstrate the ability to do so; and
- (e) ensures that a transfer of the document deprives the transferor of control, except where the transferor is a transferee.

#### **70E. Endorsement or amendment of an electronic bill of exchange**

(1) An electronic bill of exchange may be endorsed by –

- (a) including the information required for the endorsement in the electronic bill of exchange;
- (b) complying with section 70A(3) and signing using a secure electronic signature or a digital signature; and
- (c) using a reliable method to indicate the date and time, as applicable, of the endorsement.

(2) An electronic bill of exchange may be amended if a reliable method is used for amending the information in the electronic bill of exchange and identifying the amendment.



#### **70F. Conversion into electronic bill of exchange or paper bill of exchange**

(1) A bill of exchange may be converted into a paper bill of exchange or an electronic bill of exchange where –

- (a) a statement that the bill of exchange has been converted is included in its new form; and
- (b) any contractual or other requirements relating to the conversion are complied with.

(2) Upon conversion of a bill of exchange, all rights and liabilities shall cease to attach to the bill of exchange in its previous form and shall attach to the bill of exchange in its new form.

#### **70G. Regulations**

The Minister may, by regulations, prescribe such additional technical and procedural matters as may be required under this Part.

### **5. Companies Act amended**

The Companies Act is amended –

- (a) in section 91 –
  - (i) in subsection (3A), by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) (i) Every company shall, in such manner as the Registrar may determine, keep a record of the action taken for the purpose of identifying a beneficial owner or an ultimate beneficial owner.
    - (ii) For the purpose of subparagraph (i), the company shall ensure that the action taken to identify a beneficial owner or an ultimate beneficial owner comprises a written declaration by the beneficial owner or ultimate beneficial owner himself that he is the beneficial owner or ultimate beneficial owner, as the case may be.
    - (iii) The beneficial owner or ultimate beneficial owner, as the case may be, shall, upon any change in status, notify the company.

- (iv) A company incorporated before the commencement of this paragraph shall, not later than 30 June 2026, comply with the requirements of this paragraph.
- (ii) in subsection (3D), by deleting the words “subsections (3)(a)(ii), (3A)(a), (3B)(a) and (c) or (3C)” and replacing them by the words “subsection (3)(a)(ii), (3A)(a) or (b), (3B)(a) or (c) or (3C)”;
- (b) in section 218, by inserting, after subsection (1), the following new subsection –
  - (1A) Every public interest entity under the Financial Reporting Act shall, within 6 months of its balance sheet date, prepare an annual report of its affairs for the accounting period ending on that date.
- (c) in section 346, by inserting, after subsection (2), the following new subsection –
  - (2A) A certificate of current standing issued under this section may contain such other information as the Registrar may determine.

## **6. Competition Act amended**

The Competition Act is amended –

- (a) in section 5, by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –
  - (d) determine whether any feature, or combination of features, of any market in Mauritius prevents, restricts or distorts competition, and issue appropriate recommendations.
- (b) in section 30, by inserting, after paragraph (i), the following new paragraph, the word “and” at the end of paragraph (i) being deleted –
  - (ia) either on his own initiative, or on the complaint of any person, open market inquiries in accordance with section 51B; and

(c) in Part IV –

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

**PART IV – INVESTIGATIONS AND MARKET INQUIRIES**

- (ii) by inserting, after section 51A, the following new section –

**51B. Market inquiries**

(1) The Executive Director may conduct a market inquiry where he has reasonable grounds for suspecting that any feature, or combination of features, of any market in Mauritius prevents, restricts or distorts competition in connection with the supply or acquisition of any goods or services in Mauritius.

(2) For the purpose of subsection (1), any reference to a feature of a market in Mauritius for goods or services shall be construed as a reference to –

- (a) the structure of the market concerned or any aspect of that structure;
- (b) any conduct, whether or not in the market concerned, of one or more than one enterprise which supplies or acquires goods or services in the market concerned; or
- (c) any conduct relating to the market concerned of customers or suppliers of any enterprise which supplies or acquires goods or services.

(3) The potential scope of a market inquiry shall not be limited by the fact that a given sector of the economy is in the public or private sector or is regulated by law and any regulatory authority.

(4) For the purpose of a market inquiry, the Executive Director shall have the powers of investigation pursuant to section 52.

(5) Upon conclusion of a market inquiry, the Executive Director shall prepare a report of his findings and recommendations and submit the report to the Commission.

(6) The Commission shall review the report and either adopt the report or, if it has reason to do so, request the Executive Director to review and reconsider any particular part of the report and prepare it for resubmission.

(7) Where, in light of the report submitted under this section, the Commission determines that any feature, or combination of features, of any market in Mauritius prevents, restricts or distorts competition, it may, for the purpose of remedying, mitigating or preventing the adverse effect on competition it has identified, issue any recommendation it deems appropriate to the concerned authority with respect to changes to policy, laws and regulations and competition matters.

(8) The Executive Director shall publish on the website of the Commission –

- (a) the report when adopted by the Commission under subsection (6); and
- (b) any recommendation issued under subsection (7).

(9) The Executive Director may omit from the published report any information that was provided in the course of the market inquiry solely on the basis of a confidentiality undertaking.

(10) Nothing in this section shall limit the power of the Executive Director to open an investigation under section 51 at any time during or after the market inquiry in accordance with this Act on the basis of information obtained during the market inquiry.

## **7. Construction Industry Authority Act 2023 amended**

The Construction Industry Authority Act 2023 is amended –

- (a) in section 2 –

- (i) by deleting the definition of “micro-contractor” and replacing it by the following definition –
 

“micro-contractor” means a firm, the control of which is vested in a person who is a citizen, that undertakes construction works of the value specified in the First Schedule;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
 

“Government-owned company” means a company in which Government, either directly or through other State entities, owns more than 50 per cent of the share capital of that company;
- (b) in section 3 –
  - (i) in subsection (1), by inserting, after the words “statutory corporation”, the words “or a Government-owned company”;
  - (ii) by repealing subsection (2);
- (c) in section 6, in subsection (1), by inserting, after paragraph (a), the following new paragraph –
  - (aa) where a person meets such requirements as may be prescribed, register, in such form and manner and on such terms and conditions as may be prescribed, adjudicators in the construction industry;
- (d) in section 7, by deleting the words “micro-contractors and small contractors” and replacing them by the words “persons registered with it”;
- (e) in section 19, by adding the following new subsection –
 

(6) (a) A local contractor whose grade was “Large” prior to the commencement of Part IV of the Second Schedule shall, on the commencement of Part IV of the Second Schedule, be graded as specified in the corresponding second column of the Second Schedule.

(b) A local contractor whose grade, prior to the commencement of Part IV of the Second Schedule, was Medium I, Medium II or Small shall, as from 1 December 2025, opt to be graded as specified in the corresponding second column of Part IV of the Second Schedule.

(f) by repealing section 37 and replacing it by the following section –

### **37. Estimates**

The Authority shall submit to the Minister, in accordance with the Statutory Bodies (Accounts and Audit) Act, estimates of the revenue and expenditure of the Authority for the next financial year for his approval.

(g) in section 48, in subsection (2), by inserting, after paragraph (c), the following new paragraph –

(ca) for the registration of adjudicators in the construction industry, including all procedures and requirements relating thereto prior to and after registration;

(h) in the Second Schedule –

(i) by repealing Part III and replacing it by the following Part –

### **PART III – GRADES OF CONTRACTORS**

<b>Grading designation</b>	<b>Value of contract a contractor is allowed to undertake (exclusive of VAT) (Rs)</b>
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A	Up to any amount above 500 million
B	Up to 500 million
C	Up to 300 million
D	Up to 100 million
E	Up to 50 million
F	Up to 30 million
G	Up to 10 million

Micro

Less than one million

(ii) by adding the following new Part –

#### **PART IV – CONVERSION TABLE**

<b>Grade</b>	<b>Value of contract a contractor is allowed to undertake (exclusive of VAT) (Rs)</b>
Large	A
Medium I	A or B
Medium II	C, D or E
Small	F or G

#### **Note**

The grade specified in the first column of the Conversion Table held by a contractor prior to the commencement of this Part shall, on the commencement of this Part, be deemed to be the corresponding grade specified in the second column of the Conversion Table, as opted by the contractor as from 1 December 2025.

### **8. Consumer Protection Act amended**

The Consumer Protection Act is amended by inserting, after section 7, the following new section –

#### **7A. Prosecution by authorised officer**

(1) An authorised officer may swear an information and conduct prosecution in respect of an offence under this Act before a Magistrate.

(2) An authorised officer may, at any time, make such investigation and enquiry as may be necessary to ascertain whether the provisions of this Act are being complied with.

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

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

- (a) in section 7, by inserting, after subsection (2), the following new subsection –

(2A) Subsections (1) and (2) shall apply to every registered person or any other trader who operates in a physical store or carries out any online transaction.

- (b) in section 22, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) (a) Subject to this Act and to the powers of the Police to conduct an investigation, an authorised officer may, for the purpose of ensuring that this Act is being complied with, carry out such investigation as he considers necessary.

(b) An authorised officer may, pursuant to paragraph (a), seek assistance from the Police or such other person as he considers appropriate.

## **10. Co-operatives Act amended**

The Co-operatives Act is amended –

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

“investigatory authority” has the same meaning as in the Financial Crimes Commission Act 2023;

“Review Panel” means the Review Panel established under section 19Q of the Financial Intelligence and Anti-Money Laundering Act;

“supervisory authorities” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

- (b) by inserting, after Part XI, the following new Parts –

### **PART XIA – FUNCTIONS AND POWERS OF REGISTRAR IN RELATION TO CREDIT UNION**

#### **79B. Functions and powers of Registrar in relation to credit union**

(1) Without prejudice to the functions and powers of the Registrar under any other enactment, the Registrar –



- (a) shall supervise, monitor and give guidance to a credit union;
- (b) may consult with and seek such assistance from any association or body representing a credit union or such other person as he may deem appropriate;
- (c) may give directions to a credit union to ensure compliance with this Act, the Financial Intelligence and Anti-Money Laundering Act, the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, and any regulations made or guidelines issued under those Acts;
- (d) may require a credit union to submit a report on corrective measures it is taking to ensure compliance with this Act, the Financial Intelligence and Anti-Money Laundering Act, the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, and any regulations made or guidelines issued under those Acts at such intervals as he may determine;
- (e) may issue guidelines in respect of money laundering activities and the financing of terrorism and proliferation activities;
- (f) shall cooperate with and assist investigatory authorities;
- (g) shall exchange information with investigatory authorities and supervisory authorities;
- (h) shall assist and exchange information with overseas comparable supervisory authorities;
- (i) shall undertake, and assist in, research projects in order to identify the methods and trends of money laundering activities and the financing of terrorism and proliferation activities in Mauritius and in the region;

- (j) may enter into an agreement or arrangement for the exchange of information with an overseas comparable supervisory body, provided that the overseas comparable supervisory body undertakes to protect the confidentiality of any information exchanged;
- (k) may, in respect of a credit union, apply any or all of the following administrative sanctions, as appropriate –
  - (i) issue a private warning;
  - (ii) issue a public censure;
  - (iii) impose such administrative penalty as may be prescribed;
  - (iv) ban it from conducting its business for a period not exceeding 5 years;
  - (v) suspend, revoke or cancel its registration.

(2) The Registrar may, in writing, request such information and documents as he considers appropriate from a credit union and the credit union shall, within the time as specified by the Registrar, provide the information and documents.

(3) A credit union which fails to comply with subsection (1)(c) or (d) or to provide any information or document requested under subsection (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

(4) The Registrar may publish any of his decisions or determinations, a decision of the Review Panel or such other information as he may consider appropriate.

#### **79C. Request for information**

(1) The Registrar may, in the discharge of his functions under this Act, require a credit union to furnish it with any information and produce any record or document within such time and at such place as he may determine.

(2) A credit union referred to in subsection (1) shall, immediately, comply with any request under subsection (1).

(3) The Registrar may require any information or document furnished to him to be verified or authenticated in such manner as he may determine, and at the expense of the credit union.

(4) A credit union that fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 2 years.

#### **79D. On-site inspection**

(1) (a) The Registrar may, at any time, cause to be carried out at the registered office or on the business premises of a credit union an inspection and an audit of its books and records to verify whether the credit union is complying or has complied with this Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, or any regulations made or guidelines issued under those Acts.

(b) The Registrar may, in the exercise of his powers under paragraph (a), request such assistance as may be necessary from the FIU or any supervisory authorities.

(2) For the purpose of subsection (1), the Registrar may –

(a) direct, orally or in writing –

(i) the credit union to produce such document as he may specify; or

(ii) any other person whom the Registrar reasonably believes has in his possession or control a document or thing that may be relevant to the inspection, to produce the document or thing specified by him;

(b) examine, and make copies of or take extracts from, any document or thing that he considers relevant;

(c) retain any document or thing he deems necessary; and

- (d) direct a person who is or apparently is an employee of the credit union to give information about any document or thing that he deems necessary to be relevant to the inspection.

(3) A credit union referred to in subsection (1) or, where applicable, its employees shall give the Registrar full and free access to the records and other documents of the credit union as it deems necessary to be relevant for the inspection.

(4) Any person who –

- (a) intentionally obstructs the Registrar in the exercise of his powers or performance of his duties and functions under this section; or
- (b) fails, without reasonable excuse, to comply with any direction of the Registrar in the performance of his duties and functions under this section,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

(5) Any person who destroys, falsifies, conceals or disposes of, or causes or permits the destruction, falsification, concealment or disposal of, any document or information stored on a computer, device or other thing that the person knows or ought reasonably to have known to be relevant to an on-site inspection or investigation, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 10 years.

#### **79E. Directions by Registrar**

(1) Where the Registrar has reasonable cause to believe that a credit union –

- (a) has failed or is failing to take such measures required under this Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, or any regulations made or guidelines issued under those Acts; or

- (b) is involved in money laundering activities and the financing of terrorism and proliferation activities,

he may give to the credit union such written direction as he may, in the circumstances, determine.

(2) Without prejudice to the generality of subsection (1), the Registrar may direct the credit union referred to in subsection (1) –

- (a) where it has failed or is failing to take any measures required under this Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, or any regulations made or guidelines issued under those Acts, to do a specified act, or refrain from doing a specified act;
- (b) to comply with this Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, or any regulations made or guidelines issued under those Acts, as may be relevant to the circumstances;
- (c) to remove or take steps to remove any specified employee from office, or ensure that a specified employee does not take part in its management or conduct of its business, except as permitted;
- (d) to appoint a specified person to a specified office for a period specified in the direction;
- (e) to implement corrective measures and provide, at such intervals as may be specified in the direction, reports on the implementation of the corrective measures.

(3) A direction under this section may specify the time by which, or period during which, it shall be complied with.

(4) A credit union shall comply with the direction given under subsection (2) notwithstanding anything in its constitution or any contract or arrangement to which it is a party.

(5) The Registrar shall not give a direction under this section before giving the credit union to whom it is to be addressed reasonable opportunity to make representations on the matter.

(6) The Registrar may, at any time, by notice to a credit union, revoke a direction given under this section.

#### **79F. Non-compliance with directions**

(1) Any person to whom a direction is given under this Act shall comply with the direction and where he fails to comply with the direction and a time period is specified for compliance, the person shall commit a separate offence for each day on which the direction is not complied with, after the time period for compliance has elapsed, and shall, on conviction, in respect of each offence, be liable to a fine of 5,000 rupees per day.

(2) Any person who knowingly hinders or prevents compliance with a direction given under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

#### **79G. Administrative sanction and compounding of offences**

(1) Subject to subsection (2), where the Registrar has reasonable cause to believe that a credit union –

- (a) has contravened this Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, or any regulations made or guidelines issued under those Acts;
- (b) is involved in money laundering activities and the financing of terrorism and proliferation activities,

he may, subject to this Act, impose such administrative sanction as he may determine.

(2) Where the Registrar intends to impose an administrative sanction against the credit union referred to in section 79B(1)(k)(iii), he shall issue a notice to the credit union stating –

- (a) his intention to impose the administrative sanction;
- (b) the type and terms of the administrative sanction; and
- (c) the right of the credit union to make written representations to the Registrar within 21 days of the notice.

(3) Where, after considering any written representations made under subsection (2)(c), the Registrar is satisfied that the credit union has contravened subsection (1)(a) or is involved in money laundering activities and the financing of terrorism and proliferation activities, or where no written representations are received, he shall impose such administrative sanction as he may determine on the credit union.

(4) Any administrative penalty imposed shall be a debt due to the Fund, and may be recovered by the Fund as a civil debt in a court of competent jurisdiction.

(5) Any administrative penalty payable under this Act shall be credited to the Fund.

(6) The Registrar may, with the consent of the Director of Public Prosecutions, compound any offence committed by a credit union, under this Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, or any regulations made or guidelines issued under those Acts where it agrees, in writing, to pay such amount not exceeding the maximum penalty specified for the offence as may be specified by the Registrar.

(7) Every agreement to compound shall be final and conclusive and on payment of the agreed amount, no further proceedings in regard to the offence compounded shall be taken against the credit union which agreed to the compounding.

(8) Where the Registrar compounds an offence in accordance with this section, no further proceedings shall be initiated in respect of the offence so compounded against the credit union.

(9) Where the Director of Public Prosecutions does not give his consent to compound the offence or a credit union does

not agree to compound the offence, the Registrar may refer the case to the Police for legal proceedings.

## **PART XIB – REVIEW PANEL**

### **79H. Application for review**

(1) A credit union aggrieved by a decision of the Registrar may, within 21 days of the decision, apply to the Review Panel for a review specifying the reasons and forward a copy of the application to the Registrar.

(2) Where a credit union is unable to make an application within the period of 21 days referred to in subsection (1), the Review Panel may, on good cause shown, accept to hear the application outside delay.

(3) Where no application is made under subsection (1), the decision of the Registrar shall take effect immediately after 21 days of the decision.

(4) The Review Panel may confirm, amend or cancel the Registrar's decision, or make such other order as it deems fit.

(5) Where an application to review the decision of the Registrar is made to the Review Panel under this section, the review proceedings shall be conducted in accordance with Sub-part F of Part IVB of the Financial Intelligence and Anti-Money Laundering Act, with such modifications and adaptations as may be necessary.

### **79I. Risk-based approach**

(1) The Registrar shall, in fulfilling his obligation to effectively supervise and monitor reporting persons, use a risk-based approach.

(2) The Registrar shall, in applying a risk-based approach to supervision, ensure that he –

- (a) has a clear understanding of the risks of money laundering, terrorist financing and proliferation financing at national level;
- (b) has an on-site and off-site access to all relevant information on the specific domestic and international risks associated with customers,



products and services of the credit union he supervises; and

- (c) bases the frequency and intensity of on-site and off-site supervision on –
  - (i) the money laundering, terrorist financing and proliferation financing risks, and the policies internal controls and procedures associated with the business activities of the credit union, as identified by the Registrar's assessment of its risk profile;
  - (ii) the risks of money laundering, terrorist financing and proliferation financing in Mauritius as identified within any information that is made available to the Registrar; and
  - (iii) the characteristics of the credit union, in particular the diversity and number of such institutions and the degree of discretion allowed to a credit union under the risk-based approach.

(3) The assessment by the Registrar of the money laundering, terrorist financing and proliferation financing risk profile of a credit union, including the risks of non-compliance, shall be reviewed both periodically and when there are major events or developments in their management and operations.

## **11. Customs Act amended**

The Customs Act is amended –

- (a) by repealing section 7 and replacing it by the following section –

### **7. Overtime and other charges**

Where work is permitted by the Director-General to be performed outside the prescribed working days and hours –

- (a) the services of the officer involved shall be charged for at such rate as may prescribed; and

- (b) a meal shall be provided or an allowance in lieu of a meal, at such rate as may prescribed, shall be paid to the officer where his continued presence is required up to prescribed hours or beyond.
- (b) in section 7A –
  - (i) in the heading, by deleting the words “**3 years**” and replacing them by the words “**2 years**”;
  - (ii) in subsection (1), by deleting the words “3 years” and replacing them by the words “2 years”;
- (c) in section 9B, in subsection (2), in paragraph (a), by deleting the words “one million rupees” and replacing them by the words “500,000 rupees”;
- (d) in section 9C, in subsection (3), by deleting the words “14 days from the date of validation” and replacing them by the words “7 days from the date of submission of the outward manifest”;
- (e) in section 15 –
  - (i) in subsection (1B) –
    - (A) in paragraph (a), by deleting the words “3 years” and replacing them by the word “2 years”;
    - (B) by repealing paragraph (b) and replacing it by the following paragraph –
      - (b) Notwithstanding paragraph (a), the Director-General may issue a notice of assessment in respect of goods already cleared by Customs not later than 3 years from the date of the validated bill of entry where the owner of the goods was in possession of information relevant to the value of the goods and which was not disclosed to the Director-General.
    - (C) by adding the following new paragraph –
      - (c) The amount claimed under paragraph (a) or (b) 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.

- (ii) in subsection (2) –
  - (A) in paragraph (b), by inserting, after words “in the form”, the words “, in respect of each of the items in the notice of assessment,”;
  - (B) by inserting, after paragraph (b), the following new paragraph –
    - (ba) Where the Director-General considers that the person has not complied with paragraph (b), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.
- (iii) in subsection (2B), by deleting the words “subsection (2)(ca)” and replacing them by the words “subsection (2)(ba) or (ca)”;
- (f) in section 23 –
  - (i) in subsection (5) –
    - (A) in paragraph (b), by inserting, after words “in the form,”, the words “in respect of each of the items in the written notice,”;
    - (B) by inserting, after paragraph (b), the following new paragraph –
      - (ba) Where the Director-General considers that the person has not complied with paragraph (b), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.
  - (ii) in subsection (7), by deleting the words “subsection (5)(ca)” and replacing them by the words “subsection (5)(ba) or (ca)”;
- (g) in section 24 –
  - (i) in subsection (4) –
    - (A) in paragraph (b), by inserting, after words “in the form”, the words “, in respect of each of the items in the demand,”;

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

(ba) Where the Director-General considers that the person has not complied with paragraph (b), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.

(ii) in subsection (6), by deleting the words “subsection (4)(ca)” and replacing them by the words “subsection (4)(ba) or (ca)”;

(h) in section 24A –

(i) in subsection (2), by deleting the words “3 years” and replacing them by the words “2 years”;

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

(2A) Notwithstanding subsection (2), the Director-General may issue a written notice under subsection (1) where the non-payment or underpayment of duty, excise duty and taxes relates to a validated bill of entry passed before a period of 3 years where the owner of the goods was in possession of information relevant to the value of the goods and same was not disclosed to the Director-General.

(iii) in subsection (3), by repealing paragraph (b) and replacing it by the following paragraph –

(b) Where a person makes an objection under paragraph (a), he shall –

(i) specify in the form, in respect of each of the items in the written notice, the detailed grounds of the objection; and

(ii) pay 5 per cent of the amount of duty, excise duty and taxes specified in the written notice or 5 million rupees, whichever is lower.

(iv) by inserting, after paragraph (b), the following new paragraphs –

(ba) Paragraph (b)(ii) shall apply to this section and to sections 9A, 15, 19, 20, 24, 49, 67, 127A, 156A, section 5 of the Customs Tariff Act, sections 5, 22 and 52 of the Excise Act and regulations 20A, 22, 29, 45 and 45A of the Customs Regulations 1989 with such modifications, adaptations and exceptions as may be necessary.

(bb) Where the Director-General considers that the person has not complied with paragraph (b), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.

(v) in subsection (5), by deleting the words “subsection (3)(ca)” and replacing them by the words “subsection (3)(bb) or (ca)”;

(i) in section 35, by adding the following new subsection –

(3) Any person making an entry shall pay a processing fee at the rate specified in the Fifth Schedule.

(j) in section 66DA, in subsection (2) –

(i) in paragraph (b), by deleting the words “economic operator” and replacing them by the words “economic operator to the satisfaction of the Director-General”;

(ii) by adding the following new paragraph –

(c) (i) Where the economic operator under paragraph (b) cannot provide a justification to the satisfaction of the Director-General, the Director-General may request the owner or authorised user of the patent, the industrial design, the collective mark, the mark, the copyright, the utility model, the layout-design, the breeder’s right, the trade name or the geographical indication, as the case may be, to provide justification to ascertain the authenticity and genuineness of the goods.

(ii) Where the owner or authorised user does not provide the justification within 5 working days from the date of the request under subparagraph (i), the Director-General shall clear the goods.

(k) in section 143, by repealing subsection (1) and replacing it by the following subsection –

(1) Where any goods have been seized under this Act, the Director-General shall, within 21 days of the date of seizure, serve on the person or his agent from whom the goods have been seized, a written notice of seizure, stating the reasons for the seizure.

(l) by inserting, after section 158A, the following new section –

**158B. Photograph, video or other image of goods as evidence**

(1) An officer, while enforcing Customs laws, shall be empowered to take a photograph, a video or other image of goods as evidence.

(2) Where a photograph, a video or other image is taken for the purpose of enforcing Customs laws and simultaneously the date and time and position from which the photograph, the video or other image is taken are superimposed on the photograph, video or other image, it shall be prima facie evidence that the photograph, the video or other image was taken on the date, at the time and in the position so appearing.

(3) Subsection (2) shall apply where –

- (a) the camera or other device taking the photograph, the video or other image is connected directly to the instrument which provided the date, time and position concerned;
- (b) the instrument which provides the date, time and position is recognised as being accurate and is verified by a proper officer, as soon as possible after the taking of the photograph, the video or other image and appeared to be working correctly;
- (c) the photograph, the video or other image was taken by a proper officer; and
- (d) any digitally transmitted photograph, video or other image shall be verified and once confirmed shall constitute prima facie evidence.

(4) Any person who takes a photograph, a video or other image in accordance with subsection (2) may give a certificate appending the photograph stating –

- (a) his name, official position and place of posting;
  - (b) the type of camera and other devices supplying the date and time; and
  - (c) whether he checked those devices and instruments at a reasonable time before and after taking the photograph and the working condition of the devices and instruments.
- (m) in section 163, in subsection (1), in paragraph (a), by adding the following new subparagraph –
  - (iii) the proper implementation of any agreement relating to customs matters entered into by the Authority with any foreign customs administration or any other competent authority;
- (n) by adding the Fifth Schedule set out in the First Schedule to this Act.

## **12. Customs Tariff Act amended**

The Customs Tariff Act is amended –

- (a) in section 5 –
  - (i) in subsection (2A) –
    - (A) in paragraph (e), by inserting, after words “in the form”, the words “, in respect of each of the items in the written notice,”;
    - (B) by inserting, after paragraph (e), the following paragraph –
      - (ea) Where the Director-General considers that the person has not complied with paragraph (e), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.
  - (ii) in subsection (2B), in paragraph (c), by deleting the words “subsection (2A)(fa)” and replacing them by the words “subsection (2A)(ea) or (fa)”;

- (iii) in subsection (3B), in subparagraph (c)(ii), by deleting the words “subsections (2A)(f)” and replacing them by the words “subsections (2A)(ea)”;
- (b) in the First Schedule –
  - (i) in Part I –
    - (A) by deleting the H.S. Codes specified in Part I of the Second Schedule to this Act;
    - (B) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Second Schedule to this Act;
    - (C) by deleting the H.S. Codes specified in Part I of the Third Schedule to this Act;
    - (D) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Third Schedule to this Act;
    - (E) by inserting, in the appropriate numerical order, the H.S. Code specified in the Fourth Schedule to this Act;
  - (ii) in Part II –
    - (A) in item E8, in the third column, by repealing paragraph (2) and replacing it by the following paragraph –

		<p>(2) The following goods, when imported by a passenger of 18 years of age or over, for his personal use and consumption and if declared upon entry –</p> <ul style="list-style-type: none"> <li>(a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</li> <li>(ii) spirits not exceeding one litre; and</li> <li>(iii) wine, ale or beer not exceeding 2 litres; or</li> </ul>
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		<p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer, not exceeding 4 litres,</p> <p>provided that duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported, in excess of the respective quantities referred to above.</p>
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(B) in item E13, in the third column, by repealing paragraph (2) and the figure “(1)” in paragraph (1) being deleted;

(C) by deleting item E23 and its corresponding entries replacing it by the following item and its corresponding entries –

E23	Any person	<p>(1) Protective equipment specially designed for use in sporting activities.</p> <p>(2) Protective wearing apparel, hearing protective equipment and protective goggles for use on working sites.</p> <p>(3) (a) Fire and thermal blankets, shoes, protective wearing apparel and fire hose reels specially designed to be used for fire-fighting;</p> <p>(b) Cabinets used solely for the storage of firefighting equipment and fire alarm devices.</p>
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(D) by deleting item E96 and its corresponding entries and replacing it by the following item and its corresponding entries –

E96	Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues.	<p>The following goods, when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty-free shop situated in an airport or a port –</p> <ul style="list-style-type: none"> <li>(a) in the Island of Rodrigues, on entering the Island of Rodrigues; or</li> <li>(b) in the Island of Mauritius, on entering the Island of Mauritius</li> </ul> <p>and if declared upon entry –</p> <ul style="list-style-type: none"> <li>(i) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</li> <li style="padding-left: 40px;">(B) spirits not exceeding one litre; and</li> <li style="padding-left: 40px;">(C) wine, ale or beer, not exceeding 2 litres; or</li> <li>(ii) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</li> <li style="padding-left: 40px;">(B) (I) spirits not exceeding 2 litres; or</li> <li style="padding-left: 80px;">(II) wine, ale or beer, not exceeding 4 litres,</li> </ul> <p>provided that –</p> <ul style="list-style-type: none"> <li>(a) value added tax shall be payable on the goods referred to in subparagraphs (i) and (ii); and</li> <li>(b) duty and value added tax shall be paid on any quantity purchased in excess of the respective quantities referred to above.</li> </ul>
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(E) by deleting item E106 and its corresponding entries and replacing it by the following item and its corresponding entries –

E106	Any person engaged in the implementation of a Government project funded by a foreign State or a donor organisation to the extent of at least 50 per cent of the estimated project value from –  (a) grant; or  (b) concessionary financing,  as the Ministry responsible for the subject of Finance may approve.	Goods, including motor vehicles, in respect of the implementation of the project referred to in Column 2
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(F) by deleting item E109 and its corresponding entries.

### 13. Economic Development Board Act amended

The Economic Development Board Act is amended –

(a) in section 2 –

- (i) by deleting the definition of “Mauritius-Africa Fund Ltd”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Heritage Stewardship Certificate” means a Heritage Stewardship certificate issued under the Heritage Stewardship Scheme;

“Heritage Stewardship Scheme” means the Heritage Stewardship Scheme as prescribed or specified in guidelines issued under this Act;

“Innovative Mauritius Certificate” means an Innovative Mauritius certificate issued under the Innovative Mauritius Scheme;

“Innovative Mauritius Scheme” means the Innovative Mauritius Scheme as prescribed or specified in guidelines issued under this Act;

“Land Repurposing Certificate” means a Land Repurposing certificate issued under the Land Repurposing Scheme;

“Land Repurposing Scheme” means the Land Repurposing Scheme as prescribed or specified in guidelines issued under this Act;

“Waste to Wealth Certificate” means a Waste to Wealth certificate issued under the Waste to Wealth Scheme;

“Waste to Wealth Scheme” means the Waste to Wealth Scheme as prescribed or specified in guidelines issued under this Act;

- (b) in section 5, in subsection (2)(c), by deleting the words “Mauritius-Africa Fund Ltd or”;
- (c) in section 14A(3), by inserting, after paragraph (a), the following new paragraph –
  - (aa) involves the setting up of research laboratories; or
- (d) by repealing the First Schedule and replacing by the following Schedule –

## **FIRST SCHEDULE**

[Section 13]

### **PART I – CRITERIA FOR OCCUPATION PERMIT**

<b>1.</b>	Investor	(1) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency, provided that the investor submits – <ul style="list-style-type: none"><li>(a) a certified bank statement from his country of origin or residence, showing sufficient proof of funds; and</li></ul>
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		<p>(b) a written undertaking to transfer USD 50,000 from abroad into his bank account in Mauritius within 60 days from the issuance of his occupation permit.</p> <p>(2) A minimum turnover of 1.5 million rupees as from year 1 of registration with progressive growth to achieve a cumulative turnover of 20 million rupees by year 5 of registration.</p> <p>(3) For renewal: a minimum annual turnover of 5 million rupees as from year 6 of registration.</p>
<b>2</b>	Investor	<p>(1) Initial investment of USD 100,000 or its equivalent in freely convertible foreign currency, provided that the investor submits –</p> <p>(a) a certified bank statement from his country of origin or residence, showing sufficient proof of funds; and</p> <p>(b) a written undertaking to transfer USD 100,000 from abroad into his bank account in Mauritius within 60 days from the issuance of his occupation permit.</p> <p>(2) A minimum turnover of 1 million rupees as from year 1 of registration with progressive growth to achieve a cumulative turnover of 15 million rupees by year 5 of registration.</p> <p>(3) For renewal: a minimum annual turnover of 5 million rupees as from year 6 of registration.</p>
<b>3.</b>	Investor for innovative start-ups	<p>(1) Submission of an innovative project to the Economic Development Board</p> <p>or</p>

		<p>(2) Registered with an incubator accredited with the Mauritius Research and Innovation Council</p> <p>(3) For renewal, such conditions as the Chief Executive Officer may determine</p>
4.	Professional –  (1) ProPass (Professional Pass)	Monthly basic salary of at least 50,000 rupees
	(2) Expert Pass	Monthly basic salary of at least 250,000 rupees
5.	Young professional	<p>(1) Completion of at least an undergraduate degree in a local tertiary education institution recognised by the Higher Education Commission</p> <p style="text-align: center;">or</p> <p>(2) Completion of an internationally recognised professional certification, equivalent to at least an undergraduate degree, dispensed by a registered institution in Mauritius</p>

6.	Self-employed person	<p>(1) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency provided that the self-employed is engaged in the services sector only and submits –</p> <p>(a) a certified bank statement from his country of origin or residence, showing proof of funds;</p> <p>(b) a written undertaking to transfer USD 50,000 from abroad into his bank account in Mauritius within 60 days from the issuance of his occupation permit; and</p> <p>(c) at least 3 letters of intent including 2 from potential local clients</p> <p>(2) A minimum business income of 750,000 rupees as from year 1 of registration with a progressive growth to achieve a cumulative turnover of 6 million rupees by year 5 of registration</p> <p>(3) For renewal: a minimum business income of 1.5 million rupees as from year 6 of registration</p>
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## **PART II – CRITERIA FOR FAMILY OCCUPATION PERMIT**

	Family	Contribution of USD 250,000 or its equivalent in freely convertible foreign currency to the COVID-19 Projects Development Fund
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## **PART III – CRITERIA FOR RESIDENCE PERMIT**

	Retired non-citizen	<p>Transfer of –</p> <p>(a) an initial sum of at least USD 2,000 into a local bank within 60 days from the issuance of the residence permit; and</p>
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		(b) thereafter a sum of either USD 24,000 annually or USD 2,000 per month
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#### **PART IV – CRITERIA FOR PERMANENT RESIDENCE PERMIT**

<b>1.</b>	Investor	<p>(1) Holder of an occupation permit as investor for at least 5 years</p> <p style="text-align: center;">and</p> <p>(2) A minimum annual turnover of at 15 million rupees for 5 years preceding application or an aggregate turnover of 75 million rupees for a consecutive period of 5 years immediately preceding the application</p>
<b>2.</b>	Professional	<p>(1) Holder, for at least 5 years, of –</p> <p style="padding-left: 40px;">(a) an occupation permit as professional; or</p> <p style="padding-left: 40px;">(b) a valid work permit issued under the Non-Citizens (Employment Restriction) Act</p> <p style="text-align: center;">and</p> <p>(2) Monthly basic salary of at least 400,000 rupees for a consecutive period of 5 years immediately preceding the application</p>
<b>3.</b>	Self-employed person	<p>(1) Holder, for at least 5 years, of an occupation permit as self- employed</p> <p style="text-align: center;">and</p> <p>(2) Annual business income of at least 3 million rupees for a consecutive period of 5 years immediately preceding the application or an aggregate turnover of 15 million rupees for a consecutive period of 5 years immediately preceding the application</p>



4.	Retired non-citizen	<p>(1) Holder of a residence permit as retired non-citizen for at least 5 years</p> <p style="text-align: center;">and</p> <p>(2) Transfer of such amounts, by instalments or otherwise, the aggregate of which shall be at least USD 200,000 or its equivalent in freely convertible foreign currency, for a consecutive period of 5 years immediately preceding the application</p>
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- (e) in the Second Schedule, by adding the following new items and their corresponding entry –

Heritage Stewardship Scheme	Heritage Stewardship Certificate
Innovative Mauritius Scheme	Innovative Mauritius Certificate
Land Repurposing Scheme	Land Repurposing Certificate
Waste to Wealth Scheme	Waste to Wealth Certificate

#### 14. Environment Act 2024 amended

The Environment Act 2024 is amended –

- (a) in section 2, by deleting the definition of “Fund”;
- (b) in section 69 –
  - (i) in subsection (2), by deleting the word “Fund” and replacing it by the words “Consolidated Fund”;
  - (ii) in subsection (3), by deleting the word “Fund” and replacing it by the words “Consolidated Fund”;
- (c) in section 73, in subsection (3), by deleting the word “Fund” and replacing it by the words “Consolidated Fund”;
- (d) by repealing Part VIII;
- (e) in section 117 –
  - (i) in subsection (4) –

- (A) in paragraph (a), by deleting the word “Fund” and replacing it by the words “Consolidated Fund”;
- (B) in paragraph (c), by deleting the word “Fund” and replacing it by the words “Consolidated Fund”;
- (ii) in subsection (5), in paragraph (d), by deleting the word “Fund” and replacing it by the words “Consolidated Fund”;
- (f) in section 150, by inserting, after subsection (6), the following new subsection –
  - (6A) (a) All rights, obligations and liabilities subsisting in favour of or against the Fund shall, on the commencement of this subsection, continue to exist under the same terms and conditions in favour of or against the Ministry.
  - (b) The assets of the Fund shall, on the commencement of this subsection, vest in the Government.
  - (c) All monies accruing to the Fund shall, on the commencement of this subsection, be paid into the Consolidated Fund.

## **15. Essential Commodities Act amended**

The Essential Commodities Act is amended by inserting, after section 6, the following new section –

### **6A. Prosecution by authorised officer**

(1) An authorised officer designated by the Minister may swear an information and conduct prosecution in respect of an offence under this Act before a Magistrate.

(2) An authorised officer may, at any time, make such investigation and enquiry as may be necessary to ascertain whether the provisions of this Act are being complied with.

## **16. Excise Act amended**

The Excise Act is amended –

- (a) in section 3F, in subsection (6), by deleting the definition of “controlled period” and replacing it by the following definition –

“controlled period” means a period in a financial year starting on 1 April and ending on the next day following the presentation of the National Budget by the Minister responsible for the subject of finance or such other period as may be prescribed;

- (b) in section 4, by inserting, after subsection (1), the following new subsection –

(1A) Every manufacturer making an entry under subsection (1) shall pay a processing fee at the rate specified in the Ninth Schedule.

- (c) in section 5 –

- (i) in subsection (1) –

(A) in paragraph (ac), by deleting the words “3 years” and replacing them by the words “2 years”;

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

(ad) Notwithstanding paragraph (ac), the Director-General may issue a notice of assessment not later than 3 years from the date of the validated bill of entry where the owner of the excisable goods was in possession of information relevant to the value of the goods and that information was not disclosed to the Director-General.

(C) by inserting, after paragraph (ad), the following new paragraph –

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

(D) in paragraph (b), by deleting the words “paragraph (aa) or (ac)” and replacing them by the word “paragraph (aa), (ac) or (ad)”;

(E) by inserting, after paragraph (b), the following new paragraphs –

(ba) Where a person makes an objection under paragraph (b), he shall specify in the form, in respect of each of the items in the notice of assessment, the detailed grounds of the objection.

(bb) Where the Director-General considers that the person has not complied with paragraph (ba), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.

(ii) in subsection (4), by deleting the words "subsection (1)(ca)" and replacing them by the words "subsection (1)(bb) or (ca)";

(d) in section 22 –

(i) in subsection (3), by deleting the words "the Director-General may claim from the manufacturer such amount of excise duty as he may consider to have been unpaid" and replacing them by the words "the Director-General may, by notice in writing, require the manufacturer to pay, not later than 28 days from the date of the notice, such amount of excise duty as he may consider to have been unpaid, together with a penalty not exceeding 50 per cent of the excise duty unpaid and interest at the rate of 0.5 per cent per month or part of the month from the date the excise duty should have been paid";

(ii) by repealing subsection (4);

(iii) in subsection (5) –

(A) in paragraph (b), by inserting, after words "in the form", the words ", in respect of each of the items in the written notice,";

(B) by inserting, after paragraph (b), the following paragraph –

(ba) Where the Director-General considers that the person has not complied with paragraph (b), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.

(iv) in subsection (7), by deleting the words "subsection (5)(ca)" and replacing them by the words "subsection (5)(ba) or (ca)";

(e) in section 34 –

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

(3) Where a notice of seizure has been served pursuant to subsection (2), the person from whom such goods were seized, or the owner thereof, shall give notice in writing to the Director-General within one month from the date of seizure or service of the notice of such seizure, as the case may be, that he claims such goods and enters an action claiming the goods before the competent court within 3 months from the date of his notice to the Director-General.

(ii) in subsection (4)(a), by repealing subparagraph (ii) and replacing it by the following subparagraph –

(ii) the goods are the subject matter of criminal proceedings and –

(A) are subject to wasting or other forms of loss in value or the cost of storage or maintenance of the goods is likely to exceed its value, the goods, with the consent of the person, may; or

(B) are of perishable nature, the goods may,

forthwith be sold by the Director-General in accordance with section 144 of the Customs Act.

(f) by inserting, after section 38A, the following new section –

**38B. Photograph, video or other image of goods as evidence**

Sections 158B of the Customs Act shall apply to excisable goods, with such modifications, adaptations and exceptions as may be necessary.

(g) in section 52 –

- (i) in subsection (5) –
  - (A) in paragraph (b), by inserting, after words “in the form”, the words “, in respect of each of the items in the written notice,”;
  - (B) by inserting, after paragraph (b), the following new paragraph –
    - (ba) Where the Director-General considers that the person has not complied with paragraph (b), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof.
- (ii) in subsection (7) by deleting the words “subsection (5)(ca)” and replacing them by the words “subsection (5)(ba) or (ca)”;
- (h) in section 57A, by inserting, after subsection (3A), the following new subsection –
  - (3B) The rates specified in Part I of the First Schedule in force before 6 June 2025 shall continue to apply to excisable goods being vehicles, falling under their respective H.S. Codes as specified in Part II of the Fifth Schedule to the Finance Act 2025, provided any such vehicle –
    - (a) has been issued with an import permit before 6 June 2025;
    - (b) has been shipped before 6 June 2025; or
    - (c) has been placed in a bonded warehouse before 6 June 2025; and
    - (d) is cleared from Customs on or before 30 June 2025.
- (i) in the First Schedule –
  - (i) in Part I –
    - (A) by deleting the H.S. Codes specified in Part I of the Fifth Schedule to this Act;

- (B) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Fifth Schedule to this Act;
  - (C) by deleting the H.S. Codes specified in Part I of the Sixth Schedule to this Act;
  - (D) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Sixth Schedule to this Act;
  - (E) by deleting the H.S. Codes specified in the Seventh Schedule to this Act;
  - (F) by inserting, in the appropriate numerical order, the H.S. Codes specified in the Eighth Schedule to this Act;
- (ii) in Part IA –
- (A) in Sub-part A –
    - (I) in item 3, in the third column, in paragraph (1)(a)(ii)(B), by inserting, after the words “date of his return to Mauritius”, the words “and he has stayed in Mauritius for not more than 150 days in the aggregate during that period of 5 years”;
    - (II) by deleting item 10 and its corresponding entries and replacing it by the following item and its corresponding entries –

10.	Any passenger	<p>The following goods, when imported by a passenger of 18 years of age or over, for his personal use and consumption and if declared upon entry –</p> <p>(a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding 1 litre; and</p> <p>(iii) wine, ale or beer, not exceeding 2 litres; or</p>	0 per cent
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		<p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer, not exceeding 4 litres,</p> <p>provided that excise duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported, in excess of respective quantities referred to above.</p>	
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(III) by deleting item 19 and its corresponding entries replacing it by the following item and its corresponding entries –

19.	<p>(1) Members of the Public and Disciplined Forces Service Commissions, the Local Government Service Commission, the Assessment Review Committee, the Procurement Policy Office and the Central Procurement Board</p> <p>(2) The Director-General and Commissioners of the Financial Crimes Commission</p>	A motor car as provided in the terms and conditions of their appointment. The Director-General may also grant exemption for a replacement car where he is satisfied that the motor car is damaged in an accident and is a total loss.	0 per cent
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(IV) by deleting item 25 and its corresponding entries and replacing it by new item 25 and its corresponding entries –

25.	A person with disability who is in gainful employment as certified by the Ministry responsible for the subject of social security	<p>A motor car of an engine capacity not exceeding 1,600 c.c., intended for use by a person with disability, where the type and level of disability are assessed by the Medical Board of the Ministry responsible for the subject of social security and where a mechanical engineer of the Ministry responsible for the subject of national infrastructure certifies that the motor car is specifically designed for such use.</p> <p>This concession is granted once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant concession for a replacement car.</p>	
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(V) by deleting item 71 and its corresponding entries and replacing it by the following item and its corresponding entries –

71.	Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues	<p>The following goods, when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port –</p> <p>(a) in the Island of Rodrigues, on entering the Island of Rodrigues; or</p> <p>(b) in the Island of Mauritius, on entering the Island of Mauritius</p> <p>and if declared upon entry –</p>	0 per cent
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		<p>(i) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</p> <p>(B) spirits not exceeding 1 litre; and</p> <p>(C) wine, ale or beer not exceeding 2 litres; or</p> <p>(ii) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(B) (I) spirits not exceeding 2 litres; or</p> <p>(II) wine, ale or beer, not exceeding 4 litres,</p> <p>provided that –</p> <p>(a) value added tax shall be payable on the goods referred to in subparagraphs (i) and (ii); and</p> <p>(b) excise duty and value added tax shall be paid on any quantity purchased in excess of the respective quantities referred to above.</p>	
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(VI) by deleting item 87 and its corresponding entries and replacing it by the following item and its corresponding entries –

87.	Any person engaged in the implementation of a Government project funded by a foreign State or a donor organisation to the extent of at least 50	Goods, including motor vehicles in respect of the implementation of the project referred to in Column 2.	0 per cent
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	<p>per cent of the estimated project value from –</p> <p>(a) grant; or</p> <p>(b) concessionary financing,</p> <p>as the Ministry responsible for the subject of Finance may approve.</p>		
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(VII) by adding the following new items and their corresponding entries –

97.	Benevolent and charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government.	<p>A motor vehicle of Heading 87.02, of a kind specifically designed for the conveyance of persons with disability and certified by a Mechanical Engineer of the Ministry of National Infrastructure.</p> <p>This exemption shall be granted once in every 7 years.</p>	0 per cent
98.	Any person holder of a Public Service Vehicle (Contract Bus) Licence issued by the National Land Transport Authority for conveying school children	<p>One motor vehicle of Heading 87.02 (not more than 3 years old) in accordance with the conditions determined by the National Land Transport Authority.</p> <p>This exemption shall be granted not more than once in every 4 years.</p> <p>Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption in respect of a replacement motor vehicle.</p>	0 per cent

(B) in Sub-part B, by deleting item 18 and its corresponding entries and replacing it by the following item and its corresponding entries –

18.	Ambassadors returning to Mauritius after a tour of service in a mission abroad	<p>(1) A motor car, up to 4 years old, purchased in the country of posting, as approved by the High-Powered Committee;</p> <p>or</p> <p>(2) A motor car, up to 4 years old, after the expiry of their contract, as approved by the High-Powered Committee.</p> <p>This exemption shall be granted once only.</p> <p>Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss before the lapse of 4 years from the date of clearance, he may grant concession for a replacement car on only one occasion.</p>	<p>100 per cent of the excise duty payable on the motor car</p> <p>100 per cent of the excise duty payable on the motor car</p>
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- (j) in the Second Schedule, by repealing Part II and Part III and replacing them by Part II and Part III set out in the Ninth Schedule to this Act;
- (k) in the Eighth Schedule, by deleting the figure "3" and replacing it by the figure "2.5";
- (l) by adding the Ninth Schedule set out in the Tenth Schedule to this Act.

## 17. Fair Trading Act amended

The Fair Trading Act is amended, in section 3, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) An authorised officer may swear an information and conduct prosecution in respect of an offence under this Act before a Magistrate.

(3) An authorised officer may, at any time, make such investigation and enquiry as may be necessary to ascertain whether the provisions of this Act are being complied with.

## 18. Finance and Audit Act amended

The Finance and Audit Act is amended –

(a) in section 2 –

(i) in the definition of “financial statements”, by repealing paragraph (e) and replacing it by the following paragraph –

(e) a statement of comparison of budget and actual amounts; and

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

“public sector” means Budgetary Central Government, extra budgetary units, social security schemes, regional Government, local government, non-financial public corporations and financial public corporations, including an institution that is entirely or mainly owned and controlled or controlled by the Government or by some other public institutions;

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

“budgetary central Government” means all Ministries and Departments of Government;

“Central Government” means Budgetary Central Government and Extra Budgetary Units;

“consolidated financial statements” means the financial statements of a single entity comprising of the controlling entity and entities under its control, combining financial statements of all entities within the Public sector into a comprehensive set of financial statements;

“control”, in relation to Government-controlled, means having an effective influence in the main aspects of management;

“extra budgetary units” means agencies, including special funds, responsible for the performance of specialised governmental functions and operating under the authority of

the Central Government and which are funded from the budget and raising or raising of funds independently;

“financial public corporations” means corporations that are principally engaged in providing financial services, including insurance and pension fund services, to other institutional units;

“general Government” means the central government, social security schemes, regional government and local government;

“local Government” means the Municipal City Council, Municipal Town Councils, District Councils and Village Councils referred to in the Local Government Act and which exercise an independent competence as Government units;

“non-financial public corporations” means corporations whose principal activity is the production of market goods or non-financial services;

“own”, in relation to Government-owned, means having all or a majority of the shares or other forms of capital participation;

“public corporation” means any institution providing goods and services to the public which is either Government-owned or Government-controlled, which may be engaged in either the financial or non-financial sector and which is either entirely or majority-owned or otherwise controlled by Government or by any other public institution;

“regional Government” means the Rodrigues Regional Assembly established under the Rodrigues Regional Assembly Act;

“social security schemes” means schemes set up or established, controlled or financed by public authorities for the purpose of providing social security benefits for the community, including the National Pension Fund established under the National Pensions Act;

(b) in section 9, by adding the following new subsection –

(4) Where there is no provision in the enactment or instrument creating a Special Fund, the assets and liabilities of a

Special Fund shall accrue to the Government in case of the winding up of the Special Fund.

(c) in section 19 –

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

(1) Subject to subsection (2), the Accountant-General shall, within 6 months of the close of every fiscal year, sign and submit to the Director of Audit financial statements for the budgetary central Government presenting fairly, in all material respects, the financial position of the budgetary central Government as at the last date of the fiscal year and the financial performance and cash flows of budgetary central Government for the year then ended.

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

(1A) In case of major events after the reporting date, the financial statements referred to in subsection (1), shall be authorised by the Accountant-General for issue, not later than the date of submission of the annual reports and certificate to the Minister required under section 20(1).

(iii) in subsection (2), by inserting, after the word “statements”, the words “referred to in subsections (1) and (3B)”;

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

(3) The statements required under subsection (1) shall comprise –

(a) financial statements, as per International Public Sector Accounting Standards (IPSAS), which shall include –

(i) a statement of financial position;

(ii) a statement of financial performance, specifying the nature of expenses;

- (iii) a statement of changes in net assets or equity;
  - (iv) a cash flow statement,
  - (v) a statement of comparison of budget estimates and actual amounts, showing classification of expenses by function;
  - (vi) a statement of comparison of budget estimates and actual amounts, specifying the nature of the expenses;
  - (vii) notes comprising a summary of significant accounting policies and other explanatory notes; and
- (b) additional financial information as annexures to the financial statements which shall include –
- (i) an abstract account of revenue and expenditure recurrent and capital, of the Consolidated Fund;
  - (ii) a detailed statement of revenue and a detailed statement of expenditure by programmes and sub-programmes, recurrent and capital, of the Consolidated Fund;
  - (iii) a progress report on performance in respect of outcomes achieved and outputs delivered;
  - (iv) a statement of investments;
  - (v) a detailed statement of advances;
  - (vi) a statement of the Special Funds deposited with the Accountant-General, indicating the assets by which such funds are represented;



- (vii) a detailed statement of deposits;
  - (viii) a statement of public sector debt;
  - (ix) a statement of contingent liabilities, including details of any loans, bank overdrafts or credit facilities guaranteed by the Government;
  - (x) a statement of all outstanding loans financed from revenue;
  - (xi) a statement of arrears of revenue;
  - (xii) a statement of foreign aid received; and
  - (xiii) such other statements as the Ministry may deem necessary.
- (v) in subsection (3A), by repealing subparagraph (b) and replacing it by the following subparagraph –
  - (b) The financial statements referred to in paragraph (a) shall be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC, except for consolidation and segment reporting.
- (vi) by inserting, after subsection (3A), the following subsections –
  - (3B) Subject to subsection (2), the Accountant-General shall, within 15 months of the close of every fiscal year, sign and submit to the Director of Audit consolidated financial statements for the public sector presenting fairly, in all material respects, the financial position of the public sector as at the last date of the fiscal year and the financial performance and cash flows of public sector for the year then ended, in compliance with the International Public Sector Accounting Standards (IPSAS).
  - (3C) Public Institutions shall, within 10 months of the close of every fiscal year, submit to the Accountant-General audited financial statements and such information required in prescribed format for consolidation purposes.

(3D) In this section –

“Public Institutions” means such institutions as published by the Statistics Mauritius in the Digest of Public Finance Statistics and listed as such on the website of the Ministry.

(vii) by repealing subsection (6) and replacing it with the following subsection –

(6) The statements required under subsection (4) shall comprise –

- (a) financial statements, as per International Public Sector Accounting Standards (IPSAS), which shall include –
  - (i) a statement of financial position;
  - (ii) a statement of financial performance, specifying the nature of expenses;
  - (iii) a statement of changes in net assets or equity;
  - (iv) a cash flow statement;
  - (v) a statement of comparison of budget estimates and actual amounts, showing classification of expenses by function;
  - (vi) a statement of comparison of budget estimates and actual amounts, specifying the nature of the expenses;
  - (vii) notes comprising a summary of significant accounting policies and other explanatory notes; and
- (b) additional financial information as annexures to the financial statements which shall include –

- (i) an abstract account of revenue and expenditure recurrent and capital, of the Rodrigues Consolidated Fund;
- (ii) a detailed statement of revenue and a detailed statement of expenditure by programmes and sub-programmes, recurrent and capital, of the Rodrigues Consolidated Fund;
- (iii) a progress report on performance in respect of outcomes achieved and outputs delivered;
- (iv) a statement of investments;
- (v) a detailed statement of advances;
- (vi) a detailed statement of deposits;
- (vii) a statement of arrears of revenue;
- (viii) a statement of foreign aid received; and
- (ix) such other statements as the Government and the Regional Assembly may require.

(viii) by adding the following new subsection –

(8) The Commissioner shall, within 10 months of the close of every fiscal year, sign and submit to the Accountant General a consolidated financial statements for Rodrigues Regional Assembly, in compliance with the International Public Sector Accounting Standards (IPSAS) and such information required in prescribed format for consolidation purposes.

(d) in section 20 –

- (i) in subsection (1), in paragraph (a), by deleting the word “Government” and replacing it by the words “budgetary central Government”;
- (ii) in subsection (2), by inserting, after the words “the reports”, the words “referred to in subsections (1) and (3)”;
- (iii) by adding the following new subsection –

(3) Subject to subsection (2), the Director of Audit shall, as soon as practicable, send to the Minister copies of the consolidated financial statements for the public sector submitted in accordance with section 19(3B), together with a certificate of audit and the Minister shall, as soon as possible, thereafter lay those documents before the National Assembly.

- (e) by inserting, after section 21, the following new section –

**21A. Overall responsibilities of Accounting Officers**

An accounting officer shall have the overall responsibility to ensure that –

- (a) expenditure of his Ministry or entity falling under his purview is in accordance with his Ministry’s respective programme as appropriated by the National Assembly;
- (b) effective and appropriate steps are taken to prevent unauthorised, irregular and wasteful expenditure;
- (c) an adequate system is in place for the preparation, project management and contract administration of capital projects;
- (d) all relevant financial considerations, including issues of propriety, regularity and value for money are taken into account when project proposals are put forward; and
- (e) before proceeding with the implementation of a capital project, a public institution, wholly or partly funded by the Government, including his parent Ministry, where applicable, shall ensure that all necessary prior

approvals, including financial clearance, have been obtained.

- (f) in section 22A, in subsection (1) –
  - (i) by deleting the words “Public Investment Management Manual (PIMM)” and replacing them by the words “Capital Project Process Manual”;
  - (ii) in paragraph (a), by deleting the word “process” and replacing it by the words “process using the Five-case Model Framework”.

## **19. Financial Intelligence and Anti-Money Laundering Act amended**

The Financial Intelligence and Anti-Money Laundering Act is amended, in section 19Q, in subsection (1), by inserting, after paragraph (c), the following paragraph, the word “and” at the end of paragraph (c) being deleted–

- (ca) be responsible to review a decision of the Registrar of Co-operative Societies under section 57B of the Co-operatives Act; and

## **20. Financial Services Act amended**

The Financial Services Act is amended –

- (a) in section 7, in subsection (4)(b), by inserting, after the words “44,”, the words “44A,”;
- (b) in section 9, in subsection (6), by deleting the words “28 and 53” and replacing them by the words “28, 53, 53A”;
- (c) in section 23 –
  - (i) in subsection (1A) –
    - (A) by repealing paragraph (a) and replacing it by the following paragraph –
      - (a) Subsection (1) shall not apply to an issue or a transfer of shares or legal or beneficial interest –
        - (i) of less than 5 per cent in a licensee unless such issue or

transfer results in a change in control in the licensee; or

- (ii) to an existing shareholder unless such issue or transfer results in a change in control in the licensee.

- (B) in paragraph (b), by adding the following new subparagraph, the existing provision being lettered as subparagraph (i) –

- (ii) Where there is an issue or a transfer of shares or legal or beneficial interest to an existing shareholder and such issue or transfer does not result in a change in control in the licensee, the licensee shall notify the Commission of the issue or transfer.

- (ii) in subsection (4)(b), in the definition of “class of licensees”, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon and the word “and” being deleted at the end of paragraph (a) –

- (c) entities listed on securities exchanges –

- (i) licensed by the Commission; or

- (ii) admitted as a member of, or affiliated with, the World Federation of Exchanges, or duly affiliated with other recognised international organisations,

- unless such issue or transfer of the type of shares results in a change in control in the licensee.

- (d) in section 44, in subsection (7), in the definition of “licensee”, in paragraph (c), by deleting the words “this Act” and replacing them by the words “any relevant Acts”;

- (e) in section 46, in subsection (1) –

- (i) by deleting the word “or” at the end of paragraph (c);

- (ii) in paragraph (d), by deleting the words “or any other licensee concerned,” and replacing them by the words “; or”;
- (iii) by adding the following new paragraph –
  - (e) a direction is necessary for the orderly administration of financial services,
- (f) in section 53A, by inserting, after subsection (1), the following new subsection –
  - (1A) The Chief Executive may refer a matter to the Settlement Committee for such action as the Settlement Committee may deem appropriate where –
    - (a) the Chief Executive receives a written request from a licensee to refer the matter to the Settlement Committee; and
    - (b) the Chief Executive determines that the matter can be resolved by the Settlement Committee.
- (g) in section 71, in subsection (3) –
  - (i) in paragraph (b)(i), by inserting, after the word “has”, the words “, at all times,”;
  - (ii) by adding the following new paragraph –
    - (c) The Commission shall be notified by the holder of a Global Business Licence of any statutory filing or similar applicable document in respect of a change of directors within 7 days of such filing.
- (h) in section 88, in subsection (1)(h), by inserting, after the words “relevant to a relevant Act,”, the words “and a person assisting the appointed person,”.

## **21. Foundations Act amended**

The Foundations Act is amended –

- (a) in section 36 –

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

(1B) (a) Every Foundation shall, in such form and manner as the Registrar may determine, keep record of any action taken to identify a beneficial owner or an ultimate beneficial owner.

(b) For the purpose of subparagraph (a) the Foundation shall ensure that part of the action taken to identify a beneficial owner shall also consist of a written declaration by the beneficial owner or ultimate beneficial owner himself that he is actually the beneficial owner or ultimate beneficial owner, as the case may be.

(c) Any change in relation to the declaration under paragraph (b) shall be notified to the Foundation.

(d) The Foundation shall, not later than 30 June 2026, obtain the written declaration under subparagraph (b).

- (ii) in subsection (7) –

(A) in paragraph (a), by deleting the words “(1)(d) or (e)” and replacing them by the words “(1B)”;

(B) in paragraph (b), by deleting the words “(1)(d) or (e)” and replacing them by the words “(1B)”;

- (iii) in subsection (8), by deleting the words “subsection (5)” and replacing them by the words “subsection (1B) or (5)”;

- (b) in section 45, by adding the following new subsection –

(3) A certificate of current standing issued under this section may contain such other information as the Registrar may determine.

- (c) in the Schedule, in Part I –

- (i) in item 1 –

(A) in the second column, by repealing paragraph (b) and its corresponding entries and replacing it by the following item and its corresponding entries –



- |     |   |       |       |
|-----|---|-------|-------|
| (b) | in respect of every<br>subsequent year for a<br>charitable Foundation | 9,000 | 3,000 |
|-----|---|-------|-------|
- (B) in the second column, by adding the following new item and its corresponding entries –
- |     |  |        |        |
|-----|--|--------|--------|
| (c) | in respect of every<br>subsequent year for a<br>Foundation other than a<br>charitable Foundation | 18,000 | 26,000 |
|-----|--|--------|--------|
- (ii) in item 2 –
- (A) in the second column, by repealing paragraph (b) and its corresponding entries and replacing it by the following item and its corresponding entries –
- |     |   |       |       |   |
|-----|---|-------|-------|---|
| (b) | in respect of every<br>subsequent year for a<br>charitable foundation | 9,000 | 3,000 | 1 |
|-----|---|-------|-------|---|
- (B) in the second column, by adding the following new item and its corresponding entries –
- |     |  |        |        |
|-----|--|--------|--------|
| (c) | in respect of every<br>subsequent year for a<br>foundation other than a<br>charitable foundation | 18,000 | 26,000 |
|-----|--|--------|--------|

## **22. Freeport Act amended**

The Freeport Act is amended, in the Second Schedule, in item 3, by adding the following new sub-item

- (19) Auction for paintings, sculpture, photography, antiques, coins, stamps, wine, gold bars, jewelleries, manuscript and any other vintage item having a historical, cultural or artistic value.

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

The Gambling Regulatory Authority Act is amended –

- (a) in section 2 –

- (i) by deleting the definition of “foreign pool promoter” and replacing it by the following new definition –

“foreign pool promoter” means a licensee who carries on the business involving the receiving or negotiating bets by way of pool betting outside Mauritius in relation to sporting or other events taking place outside Mauritius;

- (ii) in the definition of “gaming house operator”, in paragraph (b), by deleting the words “any person” and replacing them by the words “a company”;

- (iii) by deleting the definition of “gaming technician” and replacing it by the following definition –

“gaming technician” means a person employed by a casino operator, gaming machine operator, amusement machine operator or limited payout machine operator for the purpose of maintaining, repairing or servicing a gaming machine;

- (iv) in the definition of “limited payout machine”, in subparagraph (ii), by deleting the words “with a combined retail monetary value not exceeding 10,000 rupees or such other amount as may be prescribed” and replacing them by the words “with a combined and cumulative retail monetary value not exceeding 5,000 rupees”;

- (v) by deleting the definition of “limited payout machine technician”;

- (vi) in the definition of “lottery”, in paragraph (ba), by inserting, after the words “promotional lottery activities”, the words “conducted through the spin of a wheel or”;

- (vii) in the definition of “player card account”, by deleting the words “a player card” and replacing them by the words “a player card”;

- (viii) in the definition of “pool betting”, in subparagraph (a)(i), by deleting the words “other forms” and replacing them by the words “other physical or digital forms”;

- (ix) in the definition of “premises”, by deleting the words “enclosed area” and replacing them by the words “enclosed area, as approved by the Board”;

- (x) in the definition of “punter”, by deleting the words “bookmaker or totalisator operator” and replacing them by the words “a bookmaker, a totalisator operator, a local pool promoter or an agent of a foreign pool promoter”;
- (xi) by inserting, in the appropriate alphabetical order, the following new definitions –

“betting terminal” means any electronic equipment or device used to record all betting transactions and connected to the betting server of the Mauritius Revenue Authority;

“croupier or dealer” means a person employed by a casino operator, gaming house operator or gaming machine operator to assist punters in the conduct of the table games and in the distribution of bets and payouts;

“fiscal betting ticket” or “receipt” means a betting ticket or receipt issued by a bookmaker, a totalisator operator, a local pool promoter or an agent of a foreign pool promoter, acknowledging that a transaction has taken place with a punter and bearing such data or markings, including an invoice registration number as may be determined by the Director-General to confirm that the betting ticket or receipt has been duly registered on the Central Electronic Monitoring System;

“gaming device” includes a gaming machine, limited payout machine, amusement machine or gaming platform for remote betting or virtual games;

“invoice registration number” means a unique reference number in respect of each transaction generated by the central electronic monitoring system set up under section 109;

- (b) in section 7 –

- (i) in subsection (1), by inserting after paragraph (n), the following new paragraph –
  - (na) enter into memoranda of understanding with international organisations for the exchange of information and capacity building;

- (ii) in subsection (1)(aa), by deleting the words “the COVID-19 period” and replacing them by the words “any pandemic”;
- (iii) in subsection (1A)(a), by deleting the words “the COVID-19 period” and replacing them by the words “any pandemic”;
- (c) in section 11A, in paragraph (b), by inserting, after subparagraph (iv), the following new subparagraph, subparagraph (v) being renumbered (vi) –
  - (v) financing the activities of the Horse Racing Integrity Division;
- (d) by repealing section 23A and replacing it by the following section –

**23A. Gaming house digital gaming**

(1) No gaming house operator shall conduct digital gaming unless he holds a digital gaming licence.

(2) No digital gaming licence for gaming house operator shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

(3) A gaming house operator may conduct digital gaming in such manner as may be prescribed.

- (e) by inserting, after section 28B, the following new section 28C –

**28C. Prohibition on use of bill validator**

No gaming machine shall be fitted with a bill validator.

- (f) in section 29A –
  - (i) in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (a) being deleted –
    - (c) the limited payout machine is –
      - (i) certified by an accredited gaming laboratory; and

- (ii) compliant to the relevant standards approved by the Board.
- (ii) by repealing subsection (3) and replacing it by the following subsection –
  - (3) (a) Subject to paragraph (b), a limited payout machine shall only be installed at such place as the Board may approve.
  - (b) No limited payout machine shall be installed at a place where the activities of a bookmaker are conducted.
  - (c) Within 6 months of the coming into force of this section, any limited payout machine installed at a place where the activities of a bookmaker are conducted shall be relocated to such place as the Board may approve.
- (iii) by adding the following new subsections –
  - (4) No person shall install a multi-terminal limited payout machine at his premises where the payout per game exceeds such amount as the Board may determine.
  - (5) Every limited payout machine operator shall –
    - (a) connect a limited payout machine brought into operation on or after the commencement of this Act to a server located at such place designated by the operator and approved by the Board;
    - (b) connect a limited payout machine in operation before the commencement of this Act, within such time as may be determined by the Board, to a server located at such place designated by the operator and approved by the Board; and
    - (c) give to the Authority, a direct access to a server specified in subsection (a) or (b) for the purpose of examining and retrieving such information as the Authority may require for control and supervision.

(6) No limited payout machine shall be operated unless there is an identification plate which is permanently affixed by the manufacturer of the machine to the front or side of its exterior cabinet.

(7) An identification plate specified in subsection (7) shall –

- (a) be made of metal or any equally resilient material; and
- (b) contain the following information in respect of a limited payout machine –
  - (i) the name of its manufacturer;
  - (ii) its serial number;
  - (iii) its model number; and
  - (iv) its date of manufacture.

(8) No limited payout machine operator shall –

- (a) update, erase, delete or clear data; or
- (b) change the software of a limited payout machine without the approval of the Authority.

(9) The mechanical meters, game box, jackpot system and logic area of any limited payout machine shall be sealed by inspectors of the Authority.

(g) in section 29C(1) –

- (i) in paragraph (a), by deleting the words “registered with” and replacing them by the words “licensed by”;
- (ii) in paragraph (b), by deleting the word “notifying” and replacing it by the words “seeking approval from”.

(h) in section 29D –

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

**29D. Registration of gaming machine technician or limited payout machine technician or amusement machine technician**

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

(1) No casino operator, gaming machine operator, limited payout machine operator or amusement machine operator shall employ a gaming technician unless that technician is registered with the Authority.

- (i) by repealing section 29E;
- (j) in section 44, in subsection (5)(a), by inserting, after the words “to operate”, the words “through remote communication”;
- (k) in section 52A –
  - (i) by repealing subsection (1) and replacing it by the following subsection –

(1) The Board may grant, on application by a sweepstake organiser, register a sweepstake retailer on –

- (a) such terms and conditions as it may determine; and
  - (b) payment of the registration fee specified in Seventh Schedule.
- (ii) by inserting, after subsection (1), the following new subsections –

(1A) A registration under subsection (1) shall be valid for 2 years.

(1B) (a) A sweepstake organiser may, not later than one month before the expiry of a registration certificate issued under subsection (1), apply to the Board for renewal of the registration certificate.

(b) The Board may, on an application under paragraph (a) renew the registration certificate for a period of 2 years on –

- (i) such terms and conditions as it may determine; and
  - (ii) payment of the appropriate registration fee specified in Seventh Schedule.
- (l) in section 53, by repealing subsection (2) and replacing it by the following subsection –
  - (2) The Board may, on application made, issue to the applicant a licence authorising him to -
    - (i) carry on the business of a local pool promoter or of an agent of a foreign pool promoter, as the case may be;
    - (ii) conduct betting activities for events and feed providers as approved by the Board.
- (m) in section 94 –
  - (i) in subsection (1A), in paragraph (a), by deleting the words “or limited payout machine technician”;
  - (ii) by inserting, after subsection (1A), the following new subsection –
    - (1B) An application for the renewal of a licence shall be made not later than 30 days before the expiry of the period of licence.
- (n) in section 96, in subsection (4A), by repealing paragraphs (a)(i) and (j);
- (o) by inserting after section 98, the following new section –
 

**98A. Removal and disposal of gaming devices**

Any gaming device removed from operation shall, within 3 months from the expiry of its licence, be disposed of in such manner as the Authority may approve.
- (p) in section 105, in subsection (1)(aa), by deleting the figure “20,000” and replacing it by the figure “50,000”;



(q) in section 109 –

(i) in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (c) being deleted –

(e) ensure that all betting terminals are registered with the Director-General.

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

(2B) Every bookmaker, totalisator operator, local pool promoter or an agent of a foreign pool promoter shall issue a fiscal betting ticket or receipt electronically or otherwise to punters on such terms and conditions as the Director-General may determine.

(iii) in subsection (3) –

(A) in paragraph (a), by deleting the word “bookmakers” and replacing it by the words “bookmakers, totalisator operators, local pool promoters or agents of a foreign pool promoter”;

(B) in paragraph (b), by deleting the word “bookmaker” and replacing it by the words “bookmaker, totalisator operator, local pool promoter or agent of a foreign pool promoter”;

(C) by adding the following new paragraph –

(d) The Director-General shall issue such guidelines and technical specifications to all licensees as he may deem appropriate to licensees for the implementation of the Central Electronic Monitoring System.

(iv) by inserting, after section 109, the following new sections –

**109A. Penalty for failure to link equipment to Central Electronic Monitoring System**

(1) Any licensee who, fails to link his equipment to the Central Electronic Monitoring System as notified by the Director General, shall be liable to pay to the Director-General a penalty of 50,000 rupees per day for the period during which such failure occurs, provided that the total penalty shall not exceed 10 million rupees.

(2) The Director-General shall claim from the licensee the penalty specified in subsection (1) and, the penalty shall be payable within 28 days of the receipt of the claim.

**109B. Penalty for misuse of or tampering with equipment linked with Central Electronic Monitoring System**

(1) Any licensee who –

- (a) uses an equipment in such a manner as to mislead the Director-General; or
- (b) deliberately tampers with an equipment or causes an equipment to function improperly, shall be liable to pay the Director-General a penalty not exceeding 500,000 rupees.

(2) The Director-General shall claim from the licensee the penalty specified in subsection (1) and the penalty shall be payable within 28 days of the receipt of the claim.

**109C. Penalty for failure to register a betting terminal with Director General**

(1) Any licensee who fails to register his betting terminal with the Director General shall be liable to pay a penalty of 500,000 rupees for each non-registered betting terminal.

(2) The Director-General shall claim from the licensee the penalty specified in subsection (1) and the penalty shall be payable within 28 days of the receipt of the claim.

- (r) in section 111, in subsection (1)(g), by inserting, after the word “step”, the words “, including sealing any equipment which a licence has declared as not being in operation,”;
- (s) in section 113C, by repealing subsection (2) and replacing it by the following subsection –

(2) Every licensee falling under item 7 of Part I of the First Schedule to the Financial Intelligence and Anti-Money Laundering Act shall notify the Authority within 21 days of any –

- (a) appointment of a Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer or Compliance Officer and shall provide a certified true copy of the letter of appointment;
  - (b) removal or resignation of its Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer or Compliance Officer and shall provide particulars of such removal or resignation as the Authority may require.
- (t) by inserting, after Part XXIIA, the following new Part –

## **PART XXIIB – COORDINATION AND COOPERATION IN MATTERS OF ILLEGAL BETTING**

### **113CA. Inter-Agency Coordination Committee**

(1) There is set up, for the purposes of this Act, an Inter-Agency Coordination Committee for combating illegal betting.

(2) The Inter-Agency Coordination Committee shall consist of –

- (a) the Chief Executive, as chairperson;
- (b) a representative of the Mauritius Revenue Authority;
- (c) a representative of the Financial Intelligence Unit;
- (d) a representative of Police des Jeux.

(3) The Inter-Agency Coordination Committee may co-opt such other persons as may be necessary.

### **113CB. Functions of Inter-Agency Coordination Committee**

The Inter-Agency Coordination Committee shall, for the purpose of combatting illegal betting –

- (a) ensure effective coordination and collaboration for combatting illegal betting;
  - (b) follow up, coordinate and direct matters relating to illegal betting and matters connected thereto, including money laundering;
  - (c) share information, and ensure implementation of AML/ CFT measures;
  - (d) advise on technical assistance and training required to combat illegal betting.
- (u) in section 119, subsection (1), by inserting, after the words “he may,”, the words “according to best of his judgement and”;
- (v) in section 121 –
- (i) by deleting the heading and replacing by the following heading –

#### **121. Objection to claim or assessment**

- (ii) by repealing subsection (1) and replacing it by the following subsection –
    - (1) Where a person issued with a claim under section 109A, 109B or 109C or assessed to duty, levy and tax under section 119 is dissatisfied with the claim or assessment, he may, within 28 days of the date of the notice of claim of assessment, object to the claim or assessment in a form approved by the Director-General and sent to him by registered post or electronic submission.
- (w) by inserting, after section 124, the following new section –

#### **124A. Imposition of penalties and interest**

The total amount of penalties and interest imposed under this Act, other than penalties imposed under sections 94B, 116 and 117, shall not exceed 100 per cent of the amount of tax due.

- (x) by inserting, after section 134B, the following new section –

#### **134BA. Breaking or opening sealed document**

No person shall break or open any equipment sealed by the Authority without prior authorisation of the Authority.

- (y) by inserting, after section 134G, the following new section –

#### **134H. Possession of a gaming device without licence**

(1) No person shall possess a gaming device unless he holds a valid licence from the Authority.

(2) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 5 years.

- (z) in section 148 –

(i) in subsection (1), by deleting the words “not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months” and replacing them with the words “not exceeding 100,000 rupees and to imprisonment for a term not exceeding 5 years”;

(ii) in subsection (3), by deleting the words “not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years” and replacing them with the words “not less than 100,000 rupees and not exceeding 2 million rupees and to imprisonment for a term not exceeding 7 years”;

(iii) in subsection (5), by deleting the words “500,000 rupees” and replacing them by the words “5 million rupees”;

- (aa) in section 151, in subsection (1), by adding the words “except as authorised by the Authority”;

- (ab) by repealing section 156 and replacing it by the following section –

**156. Advertisement**

(1) No person shall, in any manner, advertise a gambling activity.

(2) For the purpose of subsection (1), an advertisement shall include but not be limited to—

- (a) the use of music, jingles, catchphrases, slogans, animations, or other audiovisual elements intended to attract attention or create excitement;
- (b) the announcement of winning amounts, jackpot values, or names of winners in a celebratory or promotional tone;
- (c) any reference that may reasonably be interpreted as an encouragement or invitation to participate in a gambling activity, notwithstanding any disclaimer, label, or declaration indicating the opposite.

(3) Any communication required to be made to the public by a licensee under regulatory obligations including the announcement of results shall be expressly authorised by the Authority and shall –

- (a) be delivered in a neutral and factual tone;
- (b) be free from promotional music, sound effects, or any expressive emphasis;
- (c) include, in a clearly visible or audible form, the following disclaimer –

This announcement is made pursuant to regulatory requirements. Gambling can be addictive. Play responsibly.

(4) No activity, other than a charitable, benevolent or social activity, shall be sponsored by –

- (a) a licensee; or
- (b) a person having a direct or indirect interest in a licensee.

(5) Notwithstanding subsection (1), a local or foreign gaming or betting company may, on such terms and conditions as the Authority may approve, sponsor race meetings in Mauritius and do any advertising and publicity to that effect in Mauritius.

(6) Any licensee who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

- (ac) by repealing the Third Schedule and replacing it by the Third Schedule set out in the Eleventh Schedule to this Act;
- (ad) by adding the Seventh Schedule set out to the Twelfth Schedule to this Act.

#### **24. Hire Purchase and Credit Sale Act amended**

The Hire Purchase and Credit Sale Act is amended, in section 25, by adding the following new subsections –

(2) An authorised officer may swear an information and conduct prosecution in respect of an offence under this Act before a Magistrate.

(3) An authorised officer may, at any time, make such investigation and enquiry as may be necessary to ascertain whether the provisions of this Act are being complied with.

#### **25. Immigration Act 2022 amended**

The Immigration Act 2022 is amended –

- (a) in section 2 –
  - (i) in the definition of “dependent child”, by inserting, after paragraph (a), the following new paragraph –
    - (aa) not over 24 years of age;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Joint Committee” means the Joint Committee referred to in section 14A;

“NELS” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act;

(b) in Part III –

(i) in Sub-part II –

(A) in Section B –

(I) in section 8, by inserting, after subsection (3), the following new subsection –

(3A) The Director-General of Immigration shall provide a combined work and residence permit to every holder of a work permit who is issued a non-citizen residence permit.

(II) by repealing section 10 and replacing it by the following section –

**10. Residence permit for retired non-citizens**

(1) Notwithstanding the Non-Citizens (Employment Restriction) Act, a retired non-citizen may apply to the Director-General of Immigration for a residence permit.

(2) An application under subsection (1) shall be –

(a) made through the NELS; and

(b) accompanied by such fee as may be prescribed.

(3) On receipt of an application under subsection (1), the EDB and the Passport and Immigration Office shall verify the application to ascertain its completeness.

(4) The EDB shall refer every application which is complete to the Joint



Committee which shall examine the application and make recommendations to the Ministry for approval.

(5) Where an application for a permit is –

(a) approved –

(i) an approval in principle shall be issued through the NELS; and

(ii) the residence permit as a retired non-citizen shall be issued where the information and documents produced are in order and –

(A) subject to such conditions as the Director-General of Immigration may impose; and

(B) upon payment of the prescribed fees;

(b) not approved, the applicant shall be so notified through the NELS.

(6) A residence permit issued under subsection (5)(a)(ii) shall be valid for a period of 10 years as from the date of the issue of the permit.

(7) A retired non-citizen who is the holder of a residence permit shall not engage in any gainful employment but may invest in any business, provided that –

- (a) he is not employed in the business; and
  - (b) he does not derive any salary or employment benefits from the business.
- (B) in Section C, by repealing section 11 and replacing it by the following section –

**11. Eligibility for permanent residence permit**

(1) A non-citizen may be issued with a permanent residence permit where he –

- (a)
  - (i) satisfies the criteria specified in Part IV of the First Schedule of the Economic Development Board Act;
  - (ii) is the spouse of a person to whom subparagraph (i) applies;
  - (iii) is the parent or dependent child of a person to whom subparagraph (i) or (ii) applies;
  - (iv) is the other dependent of a person to whom subparagraph (i) applies;
- (b)
  - (i) is a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme;
  - (ii) is the spouse of a person to whom subparagraph (i) applies;
  - (iii) is the dependent child of a person to whom subparagraph (i) or (ii) applies.

(2) Any investor, professional or self-employed who is the holder of a permanent residence permit may be issued with a permanent residence permit under the category of retired non-citizen in replacement of his permanent residence permit for the remaining period of its validity, provided that he has a disposable annual income of USD 40,000 or its equivalent in any other hard convertible foreign currency.

(3) (a) An application for a permanent residence permit shall be made to the Minister in such form and manner as the Minister may determine.

(b) Where, on an application made under paragraph (a), the Minister is satisfied that the non-citizen meets the requirements of this Act, the Minister may, on payment of the prescribed fee, issue the non-citizen with a permanent residence permit on such conditions as he may impose.

(4) A permanent residence permit issued pursuant to subsection (1)(a) shall be valid for a period of 20 years as from the date of issue of the permit.

(5) A permanent residence permit issued pursuant to subsection (1)(b) shall be valid for a period of 10 years as from the date of the issue of the permit.

(6) The number of persons who may be issued with a permanent residence permit pursuant to subsection (1)(a)(iv) shall not exceed 2.

(C) in Section D, by repealing section 12 and replacing it by the following section –

## **12. Eligibility for occupation permit**

(1) A non-citizen investor, a non-citizen self-employed, the employer of a non-citizen professional or the employer of a non-citizen young professional may apply to the Director-General of Immigration for an occupation permit to authorise, notwithstanding the Non-Citizens (Employment Restriction) Act –

- (a) the investor or self-employed to carry on any occupation in Mauritius for reward or profit; or
- (b) the professional or young professional to take up employment in Mauritius.

(2) The non-citizen investor, non-citizen self-employed, non-citizen professional or non-citizen young professional referred to in subsection (1) shall be registered with the EDB.

(3) The spouse of the holder of an occupation permit may, on application, be granted an occupation permit.

(4) An application under subsection (1) or (3) shall –

- (a) be made through the NELS;
- (b) be accompanied by such fee as may be prescribed;
- (c) in the case of a non-citizen professional or non-citizen young professional, be accompanied by a written undertaking from the employer that he will meet any expense or charge likely to be incurred for the maintenance, support or removal of the professional or young professional; and
- (d) in the case of a non-citizen investor, be made in respect of each shareholder who is also a director of the company, provided that the criteria referred to in Part I of the First Schedule to the Economic Development Board Act is applied to each applicant.

(5) On receipt of an application under subsection (1) or (3), the EDB and the Passport and Immigration Office shall verify the application to determine its completeness.

(6) The EDB shall refer every complete application to the Joint Committee which shall examine the application and make recommendations to the Ministry for approval.

(7) Where an application for a permit is –

(a) approved –

(i) an approval in principle shall be issued through the NELS; and

(ii) the occupation permit shall be issued where the information and documents produced are in order and –

(A) subject to such conditions as the Director-General of Immigration may impose; and

(B) upon payment of the prescribed fees;

(b) not approved, the applicant shall be so notified through the NELS.

(8) An occupation permit issued pursuant to subsection (7)(a)(ii) shall in the case of –

(a) a non-citizen investor or non-citizen self-employed, be valid for a period of 10 years as from the date of issue of the permit;

(b) a non-citizen professional, for the period specified in his contract of employment or for a period of 10

years as from the date of issue, whichever is lesser;

- (c) a non-citizen young professional, for the period specified in his contract of employment or for a period of 3 years as from the date of issue, whichever is lesser.

(9) (a) The holder of an occupation permit as a non-citizen professional may invest in any business, provided that –

- (i) he is not employed in the business; and
- (ii) he does not derive any salary or employment benefits from the business.

(b) Notwithstanding paragraph (a), the holder of an occupation permit as a non-citizen professional may hold shares in a business where he is employed, provided that he is not a majority shareholder.

(D) in Section D, by repealing section 13 and replacing it by the following section –

### **13. Eligibility for short-term occupation permit**

(1) A non-citizen may apply to the Director-General of Immigration for a short-term occupation permit to authorise him, notwithstanding the Non-Citizens (Employment Restriction) Act, to work in Mauritius for a period not exceeding 9 months.

(2) An application under subsection (1) shall –

- (a) be made through NELS; and
- (b) be accompanied by such fee as may be prescribed.

(3) On receipt of an application under subsection (1), the EDB and the Passport and Immigration Office shall verify the application to ascertain its completeness.

(4) The EDB shall, where an application is complete, refer the application to the Joint Committee which shall examine the application and make recommendations to the Ministry for approval.

(5) Where an application for a permit is –

(a) approved –

(i) an approval in principle shall be issued through the NELS; and

(ii) the short-term occupation permit shall be issued where the information and documents produced being in order–

(A) subject to such conditions as the Director-General of Immigration may impose; and

(B) upon payment of the prescribed fees;

(b) not approved, the applicant shall be so notified through the NELS.

(6) The period specified in the short-term occupation permit may, on an application being made within at least 15 days prior to the expiry of the permit, be extended only once for a period not exceeding 3 months.

(E) by adding the following new Section –

## **Section FA – Joint Committee**

### **14A. Joint Committee**

(1) There shall be a committee to be known as the Joint Committee.

(2) The Joint Committee shall consist of –

- (a) a representative of the Ministry;
- (b) a representative of the Passport and Immigration Office; and
- (c) a representative of the EDB.

(3) The Joint Committee –

- (a) shall assess applications for permits and provide its recommendations to the Ministry for approval;
- (b) shall review and make recommendations regarding criteria for the grant of permits;
- (c) shall make recommendations in regard to the overall procedure for the grant of permits;
- (d) shall meet as and when required;
- (e) shall regulate its meetings and proceedings in such manner as it may determine; and
- (f) may, in the discharge of its functions, co-opt such other members as it may determine.

(4) Where an application for a permit is recommended and approved –

- (a) an approval in principle shall be issued through the NELS;



- (b) the applicant shall produce to the EDB and the Passport and Immigration Office the original of the required documents; and
- (c) the permit shall be issued by the Director-General of Immigration subject to the information submitted and documents produced being in order and upon payment of the prescribed fee.

(5) Where an application for a permit is not approved, the applicant shall be so notified through the NELS.

(6) In this section –

“permit” means a residence permit for a retired non-citizen, an occupation permit, a short-term occupation permit or a family occupation permit.

(ii) in Sub-part III –

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

### **Sub-Part III –Annual Fee and Written Undertaking**

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

#### **15. Annual fee**

(1) Subject to paragraph (2), every employer who has in his employment a non-citizen worker shall pay such annual non-refundable prescribed fee per non-citizen worker to the Director-General of Immigration.

(2) The Minister may exempt, conditionally or subject to conditions, an employer from paying the non-refundable fee under subsection (1).

(3) In this section –

“non-citizen worker” means a worker in relation to whom a work permit is issued under the Non-Citizens (Employment Restriction) Act.

## **26. Income Tax Act amended**

The Income Tax Act is amended –

(a) in section 2 –

- (i) in the definition of “exempt person”, in paragraph (a), by deleting the figure “30,000” and replacing it by the figure “38,462”;
- (ii) in the definition of “income tax”, in paragraph (b), by inserting, after subparagraph (iic), the following new subparagraphs –
  - (iie) Alternative Minimum Tax charged under section 44AA of Sub-part A of Part IV;
  - (iif) the Qualified Domestic Minimum Top-Up Tax charged under Sub-part AF of Part IV;
- (iii) in the definition of “year of assessment”, by deleting the words “section 4” and replacing them by the words “sections 4 and 50R”;
- (iv) by inserting, in the appropriate alphabetical order, the following new definitions –

“Financial Services Commission” means the Financial Services Commission established under the Financial Services Commission Act;

“global business entity” means –

- (a) a company holding a Global Business Licence issued by the Financial Services Commission;
- (b) a non-resident *société* holding a Global Licence issued by the Financial Services Commission;

- (c) a cell of a protected cell holding a Global Licence issued by the Financial Services Commission;
- (d) a foundation holding a Global Licence issued by the Financial Services Commission;
- (e) a trust or a trustee of a unit trust scheme holding a Global Licence issued by the Financial Services Commission; and
- (f) a company issued with an authorisation under section 71A of the Financial Services Act;

(b) in section 6 –

- (i) in subsection (1), by deleting the words "subsection (5)" and replacing them by the words "subsections (5), (6) and (7)";
- (ii) by adding the following new subsections –

(6) (a) Where a company that does not fall within the category referred to in subsection (5) derives, in an income year, more than 50 percent of its gross income in any of the foreign currencies specified in that subsection, it shall –

- (i) express its income derived, expenses and losses incurred in accordance with subsections (1), (2) and (3); and
- (ii) convert any income tax payable under sections 44, 44AA and 50D into that foreign currency at the exchange rate in force at the date on which payment of the tax is made to the Director-General; and
- (iii) pay the tax to the Director-General in that foreign currency.

(b) Where the company referred to in paragraph (a) does not derive, in an income year, more than 50 per cent of its gross income in any of the foreign currencies specified in subsection (5), but derives more than 50 per cent of its gross income in a combination of the

foreign currencies specified in paragraph (a), it shall pay the tax to the Director-General, at his option, in any of those foreign currencies.

(7) Where the company is a bank, it shall pay in Mauritius currency the proportion of tax arising from transactions with residents other than from a global business entity.

(8) The Minister may make such regulations as he thinks fit for the purposes of this section, and in particular, for the –

(a) exclusion of certain category of companies from the requirements of subsection (6); and

(b) reduction in the amount of tax to be paid in foreign currency.

(c) in Part III –

(i) by inserting, after Sub-part AA, the following new Sub-part –

#### **Sub-Part AB – Fair Share Contribution**

##### **16B. Interpretation of Sub-part AB**

In this Sub-part –

“Fair Share Contribution” –

(a) means the Fair Share Contribution referred to in section 16C; and

(b) includes any penalty and interest imposed under this Act;

“Fair Share Contribution Income Threshold” –

(a) means the sum of –

(i) the net income of an individual;

(ii) the dividends paid to that individual by a resident company and a co-operative

society registered under the Co-operatives Act; and

- (iii) the share of dividends of that individual in a resident *société* or succession to which he would have been entitled as an associate of a *société* or heir in a succession, had the dividends received by the *société* or succession been wholly distributed among the associates or heirs, as the case may be; but

(b) does not include –

- (i) dividends or distributions made by a global business entity; and
- (ii) any lump sum by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury, and paid –
  - (A) by virtue of any enactment;
  - (B) from a superannuation fund; and
  - (C) under a personal pension scheme approved by the Director-General;

“leviable income” –

(a) means the sum of –

- (i) the chargeable income of an individual;
- (ii) the dividends paid to that individual by a resident company and a co-operative society registered under the Co-operatives Act; and
- (iii) the share of dividends of that individual in a resident *société* or succession to which he would have been entitled as an associate of a *société* or heir in a succession, had the dividends received by the *société* or succession been wholly

distributed among the associates or heirs,  
as the case may be; but

- (b) does not include –
  - (i) dividends and distribution made a by a global business entity; and
  - (ii) any lump sum by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury, and paid –
    - (A) by virtue of any enactment;
    - (B) from a superannuation fund; and
    - (C) under a personal pension scheme approved by the Director-General.

#### **16C. Liability to Fair Share Contribution**

(1) Subject to this section, every individual whose Fair Share Contribution income threshold exceeds 12 million rupees in an income year shall, in addition to his liability to income tax under Part II, be liable to pay to the Director-General a Fair Share Contribution.

(2) The Fair Share Contribution payable under subsection (1) shall be calculated at the rate of 15 per cent of the leviable income in excess of 12 million rupees and shall be paid at the time the individual submits his return of income under section 112.

(3) The Fair Share Contribution shall be payable with respect to income derived by the individual for the income year commencing on 1 July 2025 and for the subsequent 2 income years.

- (ii) in Sub-part B -
  - (A) in section 18, in subsection (4), by inserting, after the words “a person”, the words “whose annual turnover does not exceed 100 million rupees”;
  - (B) in section 26, in subsection (1) –

- (I) in paragraph (g), by deleting the words “Gambling Regulatory Authority Act or” and replacing them by the words “Gambling Regulatory Authority Act, the Fair Share Contribution under Part XC of the Value Added Tax Act or”;
  - (II) by inserting, after paragraph (g), the following new paragraph –
    - (ga) tourist fee levied under section 39B of the Tourism Authority Act and environment protection fee charged under section 94 of the Environment Act 2024;
- (iii) in Sub-part C, in section 27, in subsection (6B) –
  - (A) by deleting the words “, the benefits derived by the bedridden next of kin under the National Pensions Act” and replacing them by the words “or a child, the benefits by the bedridden next of kin or the child under the National Pensions Act or the Social Contribution and Social Benefits Act 2021”;
  - (B) in paragraph (a), by inserting, after the words “of the bedridden next of kin”, the words “or the child”;
- (iv) in Sub-part D, by repealing sections 27D, 27K and 28;
- (d) in Part IV –
  - (i) in Sub-part A –
    - (A) by inserting, after section 44, the following new section –

**44A. Alternative minimum tax**

- (1) This section shall not apply to –
  - (a) a global business entity;
  - (b) an entity listed under Part I of the Second Schedule; and

- (c) a company which qualifies for an exemption under items 11, 11A, 26, 28, 29, 30, 30A, 31(b), 34, 36, 38, 49, 50, 56, 57, 58 and 59 of Sub-part C of Part II of the Second Schedule.

(2) Notwithstanding this Act and subject to this section, where, in the case of a company, the normal tax payable is less than 10 per cent of its adjusted book profit in an income year, the tax payable for that income year shall be deemed to be 10 per cent of the adjusted book profit.

(3) Notwithstanding this Act, any amount of tax payable under this Sub-part shall not be reduced by any tax credit which may be available under this Act.

(4) Where a company derives income from life insurance business, the tax payable shall be –

- (a) the amount payable under subsection (2); or
- (b) the amount payable under section 50(1A),

whichever is higher.

(5) The tax referred to in subsection (2) shall be remitted to the Director-General as follows –

- (a) in the case of a company required to submit an APS Statement under Sub-part AA of this Part –
  - (i) for the first 3 quarters, 25 per cent of the tax for each of the quarters, together with the APS Statement required to be submitted under section 50B; and
  - (ii) for the last quarter, 25 per cent of the tax at the time the



company submits its annual return under section 116; or

- (b) in the case of a company which is not required to submit an APS Statement under section 50B(4), together with its annual return under section 116 or 119.

- (6) In this section –

"adjusted book profit" means the profit computed in accordance with internationally accepted accounting practices –

- (a) as reduced by –

- (i) dividends receivable from resident companies;
- (ii) profits on disposal or revaluation of fixed assets; and
- (iii) profits or gains from sale or revaluation of securities,

if any such item is credited to the profit and loss account; and

- (b) as increased by –

- (i) loss on disposal or revaluation of fixed assets; and
- (ii) loss from sale or revaluation of securities,

if any such item is debited to the profit and loss account;

"company" means –

- (a) a company operating a hotel and licensed under the Tourism Authority Act;
- (b) an insurance company under the Insurance Act;
- (c) a company acting as a financial intermediary under the Securities Act, the Insurance Act or the Financial Services Act;
- (d) a company engaged in real estate activities; and
- (e) a telecommunication company licensed under the Information and Communication Technologies Act;

“normal tax payable” means the tax payable computed by multiplying the chargeable income of the company by the tax rate applicable to that company in accordance with section 44.

- (B) in section 49D, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) The Director-General may, by notice in writing, revoke the status of an entity as an approved charitable institution where –

- (a) it no longer meets the objects under subsection (1); or
- (b) its approval was obtained by fraud or misrepresentation.

(3) Where the Director-General is satisfied that the status of an entity as an approved charitable institution shall be revoked, he shall give notice of his intention to revoke such status to the institution, giving the reasons thereof.

(4) A charitable institution may, not later than 21 days after the date of a notice under subsection (3),

make representations to the Assessment Review Committee against the decision of the Director-General and, on any such representations, the Committee may make such order as it may determine.

(5) The status of an entity as an approved charitable institution shall be revoked –

- (a) where no representation has been lodged under subsection (4);
- (b) where any representation lodged under subsection (4) has been set aside.

(6) Where the status of an entity as a charitable institution is revoked, the entity will be subject to tax, if any, as from the date of the revocation.

(ii) in Sub-part AA, in section 50F, by deleting the words “5 per cent” and replacing them by the words “2.5 per cent”;

(iii) in Sub-part AC, in section 50L –

(A) in subsection (2), by repealing paragraph (a) and replacing it by the following paragraph –

(a) An amount equal to the percentage of the CSR Fund, as specified in the following table, shall be remitted to the Director-General –

	<b>Percentage to be remitted to the Director-General</b>
CSR Fund set up on or after 1 January 2017 up to 31 December 2018	At least 50%
CSR Fund set up on or after 1 January 2019 up to 31 December 2025	At least 75%
CSR Fund set up on or after 1 January 2026	At least 50%

- (B) in subsection (7), by deleting the words “Solidarity Fund” and replacing them by the words “Consolidated Fund”;
- (iv) by adding the following new Sub-part –

**Sub-Part AF – Qualified Domestic Minimum  
Top-up Tax (QDMT tax)**

**50P. Interpretation of Sub-part AF**

In this Sub-part –

“consolidated financial statements” means –

- (a) the financial statements prepared by an entity in accordance with an acceptable financial accounting standard, in which the assets, liabilities, income, expenses and cash flows of that entity and the entities in which it has a controlling interest are presented as those of a single economic unit;
- (b) where an entity meets the definition of a group, the financial statements of that entity that are prepared in accordance with an acceptable financial accounting standard;
- (c) where the ultimate parent entity has financial statements described in paragraph (a) or (b) that are not prepared in accordance with an acceptable financial accounting standard, the financial statements are those that have been prepared subject to adjustments to prevent any material competitive distortions; or
- (d) where the ultimate parent entity does not prepare financial statements described in the paragraph (a), (b) or (c), the consolidated financial statements of the ultimate parent entity are those that would have been prepared if such entity were required to prepare such statements in accordance with an authorised financial accounting standard that is either an acceptable financial accounting standard or another

financial accounting standard that is adjusted to prevent any material competitive distortions;

“covered person” means an entity which –

- (a) is a member to whom section 50P applies;
- (b) is located in Mauritius or is the ultimate parent entity of the multinational enterprise group and is incorporated in Mauritius;
- (c) is a member of the same multinational enterprise group or is a person that is a joint venture of the member’s ultimate parent entity or a joint venture subsidiary; and
- (d) is not an excluded person;

“covered taxes” –

- (a) means taxes –
  - (i) recorded in the financial accounts of a covered person with respect to its income or profits or its share of the income or profits of a member in which it holds an ownership interest;
  - (ii) imposed in lieu of a generally applicable corporate income tax; and
  - (iii) levied by reference to retained earnings and corporate equity, including a tax on multiple components based on income and equity; but
- (b) does not include any amount of –
  - (i) QDMT tax accrued by a covered person under this Sub-part;
  - (ii) taxes paid by an insurance company in respect of returns to policyholders;
  - (iii) tax expense included in the financial accounts of a direct or an indirect owner

under a controlled foreign company tax regime on its share of the covered person's income;

- (iv) tax expense included in the financial accounts of a main entity that is with respect to the income or loss of a permanent establishment;
- (v) tax expense included in the financial accounts of an owner of a hybrid entity that is with respect to the income of the hybrid entity; or
- (vi) tax expense included in the financial accounts of an owner of a covered person that is with respect to distributions from the covered person, other than a withholding tax imposed by Mauritius;

"entity" means –

- (a) any legal person, other than an individual; or
- (b) an arrangement that prepares separate financial accounts, such as a partnership or trust;

"excluded person" means –

- (a) a Governmental entity;
- (b) an international organisation;
- (c) a non-profit organisation;
- (d) a pension fund;
- (e) an investment fund;
- (f) an insurance investment entity;
- (g) a real estate investment vehicle; or
- (h) such other entity as may be prescribed;

"financial accounting net income or loss" is the net

income or loss determined for a member, prior to any consolidation adjustments in preparing the consolidated financial statements of the ultimate parent entity;

“fiscal year” means –

- (a) an accounting period with respect to which the ultimate parent entity of the multinational enterprise group prepares its consolidated financial statements; or
- (b) in the case of consolidated financial statements, means the calendar year;

“GloBE” means the Global Anti-Base Erosion Rules developed by the Organisation for Economic Cooperation and Development/G20 Inclusive Framework on BEPS which provides for a co-ordinated system of taxation intended to ensure that large multinational enterprise (MNE) groups pay a minimum level of tax on the income arising in each of the jurisdictions where they operate;

“Governmental entity” means an entity which –

- (a) is part of, or wholly-owned by Government;
- (b) has the principal purpose of –
  - (i) fulfilling specialised Government functions and operating under the authority of Government; or
  - (ii) managing or investing Government’s assets by making and holding investments, asset management and related investment activities, and does not carry on a trade or business;
- (c) is accountable to Government on its overall performance, and submits annual reports to Government; and

- (d) its assets would be vested in the Government upon dissolution and any dividends or other distribution accrues solely to Government;

“group” means –

- (a) a collection of entities that are related through ownership or control such that the assets, liabilities, income, expenses and cash flows of those entities –
  - (i) are included in the consolidated financial statements of the ultimate parent entity; or
  - (ii) are excluded from the consolidated financial statements of the ultimate parent entity solely on size or materiality grounds, or on the grounds that the entity is held for sale; or
- (b) an entity that is located in one jurisdiction and has one or more permanent establishments located in other jurisdictions, provided that the entity is not a part of another group as described in paragraph (a);

“investment entity” means –

- (a) an investment fund or a real estate investment vehicle;
- (b) an entity that is at least 95 per cent owned directly by an entity described in paragraph (a) or through a chain of such entities and that operates exclusively or almost exclusively to hold assets or invest funds for the benefit of such investment entities; and
- (c) an entity where at least 85 per cent of the value of the entity is owned by an entity referred to in paragraph (a), provided that substantially all of the entity’s income is excluded dividends or excluded equity gain or loss that is excluded from the computation of GloBE income or loss in accordance with section 50S;



“main entity” in respect of a permanent establishment, is the entity that includes the financial accounting net income or loss of the permanent establishment in its financial statements;

“member” means –

- (a) any entity that is included in a group; and
- (b) any permanent establishment of a main entity under paragraph (a) and that permanent establishment shall be treated as separate from the main entity and any other permanent establishment of that main entity;

“minimum rate” means 15 per cent;

“multinational enterprise group” means any group that includes at least one entity or permanent establishment that is not located in the jurisdiction of the ultimate parent entity;

“permanent establishment” means –

- (a) a place of business situated in a jurisdiction and treated as a permanent establishment in accordance with an applicable tax treaty in force, provided that such jurisdiction taxes the income attributable to it in accordance with a provision similar to Article 7 of the OECD Model Tax Convention on Income and on Capital;
- (b) if there is no applicable tax treaty in force, a place of business in respect of which a jurisdiction taxes under its domestic law the income attributable to such place of business on a net basis similar to the manner in which it taxes its own tax residents;
- (c) if a jurisdiction has no corporate income tax system, a place of business situated in that jurisdiction that would be treated as a permanent establishment in accordance with the OECD model tax convention on income and on capital provided that such jurisdiction would

have had the right to tax the income attributable to it in accordance with Article 7 of that model; or

- (d) a place of business that is not already described in paragraphs (a) to (c) through which operations are conducted outside the jurisdiction where the entity is located provided that such jurisdiction exempts the income attributable to such operations;

“QDMT tax” means qualified domestic minimum top-up tax;

“ultimate parent entity” means either –

- (a) an entity that –
  - (i) owns directly or indirectly a controlling interest in any other entity; and
  - (ii) is not owned, with a controlling interest, directly or indirectly by another entity; or
- (b) the main entity of a group as described under paragraph (b) of the definition of “group”, but does not include a Governmental entity to which paragraph (b)(ii) of the definition of “governmental entity” applies, which is not considered part of a multinational enterprise group.

#### **50Q. Persons liable to QDMT tax**

(1) This Sub-part shall apply to every person who is a member of a multinational enterprise group which has an annual revenue of 750 million Euros or more in the consolidated financial statements of the ultimate parent entity in at least 2 of the 4 fiscal years immediately preceding the fiscal year of which the QDMT tax is leviable.

(2) Where any of the fiscal years referred to in subsection (1) is a period other than 12 months, the 750 million Euros threshold shall be adjusted proportionately with respect to the length of that fiscal year.

(3) For the purpose of subsection (1) –

- (a) where 2 or more groups merge during any of the 4 fiscal years preceding the fiscal year, the revenue threshold shall be deemed to be met if the sum of the revenue in each of their consolidated financial statements for the year is 750 million Euros or more;
- (b) where an entity that was not part of a group merges with a group in a fiscal year, and that entity or the acquirer does not have consolidated financial statements in prior fiscal years, the threshold is deemed to be met if the sum of the revenue included in each of their financial statements or consolidated financial statements for that year is equal to 750 million Euros or more;
- (c) in the case of a demerger –
  - (i) the demerged group shall meet the threshold in the first fiscal year ending after the demerger if its annual revenue is equal to 750 million Euros or more;
  - (ii) for the second to fourth fiscal years ending after the demerger, the threshold is met if the annual revenue is equal to 750 million Euros or more in at least 2 of the fiscal years following the year of the demerger.

(4) In this section –

“demerger” means any arrangement where the group entities of a single group are separated into 2 or more groups that are no longer consolidated by the same ultimate parent entity;

“merger” means any arrangement where –

- (a) all or substantially all of the group entities of 2 or more separate groups are brought under common control such that they constitute group entities of a combined group; or
- (b) an entity that is not a member of any group is brought under common control with another entity or group such that they constitute group entities of a combined group;

#### **50R. Imposition of QDMT tax**

(1) Every covered person shall be liable to QDMT tax for a fiscal year where the combined effective tax rate determined for all covered persons in that fiscal year is less than 15 per cent.

(2) The QDMT tax shall be computed in accordance with section 50U.

(3) The QDMT tax under subsection (1) shall be paid in respect of the year of assessment commencing on 1 July 2025 and in respect of every subsequent year of assessment.

#### **50S. Computation of GloBE income or GloBE loss**

(1) For the purpose of computing QDMT tax, the GloBE income or GloBE loss of a covered person shall be its financial accounting net income or loss for the fiscal year, adjusted in such manner as may be prescribed.

(2) Where a multinational enterprise group has international shipping income, each member's international shipping income and qualified ancillary international shipping income shall be excluded from the computation of its GloBE income or GloBE loss under this section.

(3) Where the computation of a member's international shipping income and qualified ancillary international shipping income results in a loss, the loss shall be excluded from the computation of its GloBE income or GloBE loss.

(4) In this section –

“international shipping income” means such income as may be prescribed;

“qualified ancillary international shipping income” means such income as may be prescribed.

#### **50T. Adjusted covered taxes**

(1) The adjusted covered taxes of a covered person for a fiscal year shall be equal to the current tax expense accrued in its financial accounting net income or loss with respect to covered taxes, subject to such adjustments as may be prescribed.

(2) No amount of covered tax shall be taken into account more than once.

(3) Where, in a fiscal year, there is no net GloBE income for Mauritius, and the adjusted covered taxes for Mauritius are less than zero and less than the expected adjusted covered taxes amount, the members of the multinational enterprise group in Mauritius shall be deemed to have additional current QDMT tax equal to the difference between these amounts.

(4) For the purpose of subsection (3), the expected adjusted GloBE covered taxes amount shall be equal to the GloBE income or loss for Mauritius multiplied by the minimum rate.

#### **50U. Determination of combined effective tax rate and QDMT tax**

(1) The combined effective tax rate shall be calculated for each fiscal year and shall be equal to the total adjusted covered taxes of all covered persons divided by their net GloBE income, multiplied by 100.

(2) The net GloBE income shall be the aggregate of the GloBE income of all covered persons, less the aggregate of GloBE losses for that fiscal year.

(3) The combined QDMT tax for the covered persons, in a fiscal year, shall be computed using the following formula –

Top-up tax percentage x excess profit

where –

top-up tax percentage = 15% – combined effective tax rate

excess profit = Net GloBE Income – substance-based income exclusion

“substance-based income exclusion” means such amount as may be prescribed.

(4) Any additional tax resulting from the application of section 50T(3) and Article 5.4.1 of the GloBE Rules shall be treated as additional QDMT tax for the fiscal year.

#### **50V. Investment entities**

(1) This section shall apply to a member of a multinational enterprise group which is an investment entity.

(2) The investment entity shall calculate the effective tax rate separately from other members of the multinational enterprise group.

(3) The effective tax rate for the investment entity shall be equal to its adjusted covered taxes divided by the multinational enterprise group’s allocable share of its GloBE income.

(4) Where a multinational enterprise has more than one investment entity in Mauritius, the multinational enterprise group’s allocable share of the investment entity’s GloBE income and the substance-based income exclusion determined for each investment entity shall be aggregated to compute the effective tax rate of all investment entities.

(5) The QDMT tax of the investment entity shall be computed using the following formula –

Top-up tax percentage X excess profit of its allocable GloBE income

where –

“top-up tax percentage” has the same meaning as in section 50U(3);

“excess profit” has the same meaning as in section 50U(3).

(6) The substance-based income exclusion shall include eligible payroll and tangible assets, adjusted proportionately for the group’s ownership share.

(7) An investment entity may, under such conditions as may be prescribed, be treated as a tax transparent entity if it is elected as such.

#### **50W. Administration and compliance**

(1) A covered person shall notify the Director-General, in such form and manner as approved by the Director-General, of the identification of the designated person resident in Mauritius responsible to file the QDMT tax return.

(2) The notification under subsection (1) shall be made not later than 6 months from the end of the fiscal year.

(3) Subject to subsection (1), the designated person shall file the QDMT tax return for the purpose of this Subpart, not later than 15 months from the end of the fiscal year and at the same time pay any tax payable in accordance with the QDMT tax return.

(4) Notwithstanding subsection (1), every covered person shall be required to file the QDMT tax return, where –

- (a) no designation is made;
- (b) the designated person is no longer a member of the multinational enterprise group; or

- (c) the designated person fails to comply with the obligation to file the QDMT tax return.

(5) Subject to subsection (4), every covered person required to file the QDMT tax return shall pay QDMT tax using the following formula –

$$\frac{\text{GloBE income of each covered person} \times \text{QDMTT determined under section 50U(3)}}{\text{Total GloBE income of all covered person}}$$

(6) All covered persons shall be jointly and severally liable to pay QDMT tax for each fiscal year.

(7) The QDMT tax return shall be submitted in such form and manner as may be approved by the Director-General.

(8) Payment of the QDMT tax under subsection (3) shall be made in the currency as determined under section 6 of this Act.

#### **50X. Penalty and interest**

(1) Where a designated person or covered person fails to pay the amount of tax required under this Sub-part on or before the last day on which it is payable under section 50W, he shall be liable to pay to the Director-General, in addition to the tax, a penalty of 5 per cent of the amount of the tax remaining unpaid.

(2) The penalty under section (1) shall apply to the tax excluding any interest under subsection (3).

(3) Any person who fails to pay the QDMT tax on or before the last day on which it is payable under section 50W shall be liable to pay, in addition to the QDMT tax and penalty under section (1), interest at the rate of 0.25 per cent per month or part of the month during which the income tax remains unpaid.

(4) Parts IX, X and XI of this Act shall apply where a covered person fails to comply with this Sub-part.



## **50Y. Amendments to QDMT tax return**

(1) Subject to subsection (2), a designated person may amend a QDMT tax return previously submitted in respect of a multinational enterprise group.

(2) An amendment shall not be made to a QDMT tax return under subsection (1) not later than 2 years preceding the year of assessment in which a QDMT tax return was filed.

(3) A designated person who submits an amended QDMT tax return under subsection (1) shall pay any additional QDMT tax specified in that return forthwith, together with the appropriate penalties and interest under section 50X.

(4) An amended QDMT tax return under subsection (1) shall be submitted in such form and manner as approved by Director-General.

## **50Z. Refund of excess QDMT tax**

(1) Subject to this section, where, in respect of a fiscal year, a covered person has paid QDMT tax in excess of the QDMT tax liability, he may claim a refund of the QDMT tax paid in excess provided that he has submitted a return under section 50W.

(2) Any person may make a claim to the Director-General for a refund of tax paid in excess within 2 years of assessment after the end of the year of assessment in respect of which the tax was overpaid.

(3) Where a claim is made under subsection (2) and the Director-General is satisfied that the person is entitled to the refund, he shall refund the amount of tax so paid in excess.

(4) Where a person has claimed a refund of tax in excess of the refund he ought to have claimed, he shall be liable to a penalty of up to 25 per cent on the amount of the excess refund claimed.

(5) Any penalty charged under subsection (4) shall be offset against the amount of refund, where applicable.

(v) in Sub-part C –

- (A) in section 65B, in subsection (1), by inserting, after the words "a company", the words "whose annual turnover does not exceed 100 million rupees in an income year";
- (B) in section 66, in subsection (1), by inserting, after the words "a company", the words "whose annual turnover does not exceed 100 million rupees in an income year";
- (C) in section 66A, in subsection (1), by inserting, after the words "a company", the words "whose annual turnover does not exceed 100 million rupees in an income year";
- (D) in section 67, in subsection (1), by inserting, after the words "a company", the words "whose annual turnover does not exceed 100 million rupees in an income year";
- (E) in section 67J, in subsection (1), by inserting, after the words "a company", the words "whose annual turnover does not exceed 100 million rupees in an income year";
- (F) in section 67K, in subsection (1), by inserting, after the words "a company", the words "whose annual turnover does not exceed 100 million rupees in an income year";
- (G) in section 67R, by deleting the words "may, in an" and replacing them by the words "whose annual turnover does not exceed 100 million rupees in an income year may, in that";
- (H) by inserting, after section 67S, the following new section –

**67T. Expenditure incurred on investments in Artificial Intelligence technologies**

(1) Notwithstanding section 57 and subject to subsection (2), where in respect of an income year, a company having a turnover not exceeding 100 million rupees incurs –

- (a) capital expenditure on Artificial Intelligence technologies, it shall be allowed, in addition to the annual allowance under section 24, a deduction from its gross income of an amount of such expenditure incurred in that income year; and
- (b) recurrent expenditure with respect to the acquisition of right of use in relation to Artificial Intelligence technologies shall be allowed, in addition to the deduction to which the company is entitled under section 57, a deduction from its gross income of an amount of such expenditure incurred in that year.

(2) The deduction under subsection (1) shall not exceed 150,000 rupees.

(e) in section 75 –

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

(2A) A company which engages in a transaction to which subsection (1) applies shall prepare and keep records in such manner as may be prescribed.

- (ii) by adding the following new subsection –

(4) In this section –

“connected persons” means any 2 or more persons, where one controls, by reason of his relationship or otherwise with any other person, the business or income earning activity of the other, in Mauritius or from Mauritius;

“transaction” –

- (a) means any transaction or series of transactions, carried out directly or indirectly, between connected persons, whether or not enforceable or intended to be enforceable, by legal proceedings; and

- (b) includes a transaction between a person and a cross-border business or other income earning activity of the same person.

- (f) by inserting, after section 77, the following new section –

**77A. Special tax credit**

(1) Where in an income year, a company has been subject to income tax and has not claimed a tax credit or relief to which it is entitled, a special tax credit or relief may be granted against any tax payable under the Act subject to such conditions as may be prescribed.

(2) Where in an income year, a company has been subject to income tax under section 50R, a special credit or relief may be granted against any tax payable under the Act subject to ~~on~~ such conditions as may be prescribed.

- (g) in section 93, in subsection (1), by inserting, after the words “income tax”, the words “, including the Fair Share Contribution under section 16E”;
- (h) by repealing section 109;
- (i) in section 110, by deleting the words “5 per cent” and replacing them by the words “2.5 per cent”;
- (j) in section 111A, in subsection (1), in the definition of “payer” by repealing subparagraph (b) and replacing it by the following subparagraph –

(b) does not include a company, *société* or succession which has an annual turnover not exceeding 6 million rupees, other than –

- (i) a company, *société* or succession which awards contracts for construction works; or
- (ii) a company which makes payments in money or money’s worth to a non-resident entertainer or sportsperson;

- (k) in section 112, in subsection (1)(a), in subparagraph (i), by deleting the figure "390,000" and replacing it by the figure "500,000";
- (l) in section 122 –
  - (i) in subsection (1), by deleting the words "5 per cent" and replacing them by the words "2.5 per cent";
  - (ii) in subsection (1A)(a), by deleting the words "2 per cent" and replacing them by the words "one per cent";
- (m) in section 122D, in subsection (1) –
  - (i) in paragraph (a), by deleting the words "one per cent" and replacing them by the words "0.5 per cent";
  - (ii) in paragraph (b), by deleting the words "0.5 per cent" and replacing them by the words "0.25 per cent";
- (n) in section 122DA, in subsection (1), by deleting the words "5 per cent" and replacing them by the words "2.5 per cent";
- (o) in section 123E, in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words "; and" and the word "and" at the end of paragraph (b) being deleted –
  - (d) the receipt or ticket number of a winning ticket.
- (p) in section 127, in subsection (2), by deleting the words "section 112" and replacing them by the words "section 50W, 112";
- (q) in section 129 –
  - (i) in subsection (1) –
    - (A) in paragraph (a), by deleting the words "sections 112" and replacing them by the words "section 50X, 112";
    - (B) by inserting, after the words, "income tax payable", the words "or QDMT tax";
    - (C) by inserting, after the words "section 122D", the words "or penalty and interest under section 50Y";

- (ii) in section 1(A), by inserting, after the words "section 122D", the words "or penalty and interest under section 50X";
- (r) in section 130, in subsection (1) –
  - (i) by deleting the words "3 years" and replacing them by the words "2 years";
  - (ii) by deleting the words "section 112" and replacing them by the words "section 50W, 112"
- (s) in PART XIID –
  - (i) in the heading, by deleting the words "**2023 AND 2024**" and replacing them by the words "**2023, 2024 AND 2025**";
  - (ii) in section 150EB –
    - (A) by inserting, after subsection (2), the following new subsections –
      - (2A) Subject to this Part, where an employer is an export enterprise, the Director-General shall pay to that employer, in respect of each of its full-time employee deriving –
        - (a) the National Minimum Wage in a month –
          - (i) an allowance equivalent to 2,333 rupees per month for the year 2025; and
          - (ii) an allowance equivalent to 1,167 rupees per month for the year 2026;
        - (b) a basic wage or salary exceeding the National Minimum Wage but not exceeding 50,000 rupees in a month –
          - (i) an allowance equivalent to two-thirds of the additional remuneration for the year 2024 paid to the employee

for any month which falls in the year 2025, but not exceeding 1,333 rupees; and

- (ii) an allowance equivalent to one third of the additional remuneration for the year 2024 paid to the employee for any month which falls in the year 2026, but not exceeding 667 rupees.

(2B) (a) Subject to this Part, the Director-General shall, for the month of December 2025 and 2026, in respect of every eligible employee, pay to his employer, in addition to the allowance payable under subsection (2A), an additional sum equivalent to that allowance.

(b) Where the eligible employee started employment with the employer after 1 January 2025 or 2026, the allowance payable under paragraph (a) shall be calculated proportionately as follows –

$$(A/B) \times C$$

where –

A = the number of months the eligible employee was employed by the employer in the year 2025 or 2026, as applicable;

B = 12;

C = the allowance payable under subsection (2A) for the month of December 2025 or 2026, as applicable.

(B) in subsection (15), by inserting, after the words "subsection (2),", the words "(2A), (2B),";

- (iii) by inserting, after section 150EC, the following new section –

**15OED.Financial assistance for payment of salary compensation 2025**

(1) In this section –

“accounting loss” means the loss made by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

“accounting profit” means the profit derived by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

“additional remuneration” means the additional remuneration payable to an employee as from 1 January 2025 under the Workers’ Rights (Additional Remuneration) (2025) Regulations 2025;

“basic wage or salary” –

- (a) has the same meaning as in the Workers’ Rights Act 2019; and
- (b) includes any payable additional remuneration;

“eligible employee” –

- (a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2025 from –
  - (i) an SME deriving gross income from business;
  - (ii) an export enterprise;
  - (iii) a bus operator or light rail operator providing public transport;
  - (iv) an enterprise, other than export enterprise or SME having, for the



year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors –

- (A) business process outsourcing;
  - (B) security services;
  - (C) cleaning services; or
  - (D) construction;
  - (v) a charitable institution;
  - (vi) an NGO;
  - (vii) a registered religious body;
  - (viii) a trade union;
  - (ix) such other category of employers as may be prescribed; and
  - (x) whose basic wage or salary does not exceed 50,000 rupees; but
- (b) does not include an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

“export enterprise” has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

“NGO” means a non-Government organisation registered with the National Social Inclusion Foundation;

“SME” means a small or medium enterprise, whose turnover for the year of assessment 2023-2024 did not exceed 100 million rupees;

“special allowance” means the special allowance payable under the Special Allowance Act 2024.

(2) Subject to this Part, the Director-General shall, for each of the months of January 2025 to June 2025, pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 610 rupees where the employer is –

- (a) a charitable institution, an NGO or a trade union; or
- (b) an SME;
- (c) an export enterprise;
- (d) a bus operator or light rail operator providing public transport;
- (e) an enterprise, other than export enterprise or SME having, for the year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors –
  - (i) business process outsourcing;
  - (ii) security services;
  - (iii) cleaning services; or
  - (iv) construction; and

had for the year of assessment 2023-2024 –

- (A) an accounting loss; or
- (B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration for the years 2024 and 2025, increase in National Minimum Wage payable as from January 2024 and the special allowance payable to its employees who were in employment as at December 2023,

were deducted from that accounting profit; and

- (C) the financial assistance payable to the employer under section 150EB, were added to that accounting profit.

(3) Subject to this Part, the Director-General shall, for each of the months of January 2025 to June 2025, pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 305 rupees where the employer is –

- (a) an SME;
- (b) an export enterprise;
- (c) a bus operator or light rail operator providing public transport;
- (d) an enterprise, other than export enterprise or SME having, for the year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors –
  - (i) business process outsourcing;
  - (ii) security services;
  - (iii) cleaning services; or
  - (iv) construction; and

had for the year of assessment 2023-2024 an accounting profit that would be reduced by more than 10 per cent but not exceeding 50 per cent if –

- (i) the additional remuneration for the years 2024 and 2025, increase in National Minimum Wage payable as from January 2024 and the special allowance payable to its employees who were in employment as at December 2023,

were deducted from that accounting profit; and

- (ii) the financial assistance payable to the employer under section 150EB, were added to that accounting profit.

(4) An application for the allowance under subsection (2) or (3) shall be made electronically to the Director-General in such form and manner as he may determine.

(5) Section 150D(4) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

- (iv) in section 150F, in subsection (2), by inserting, after paragraph (aa), the following new paragraph –

(ab) Notwithstanding paragraph (aa), no application shall be entertained after 5 June 2025.

- (t) by inserting, after Part XIIF, the following new Part –

**Part XIIG – Income Support to persons not eligible for  
the Basic Retirement Pension (BRP)**

**150H. Income support**

- (1) In this Part –

“income” means the net income excluding the aggregate amount received–

- (a) as exempt income;
- (b) as basic retirement pension and invalid’s basic pension under the National Pensions Act;
- (c) as disability allowance under the Social Contribution and Social Benefits Act 2021;
- (d) as other social benefits paid by the Ministry responsible for the subject of social security;

- (e) as income support paid under this section;
- (f) as lump sum payment by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury and paid –
  - (i) by virtue of any enactment;
  - (ii) from a superannuation fund; and
  - (iii) under a personal pension scheme approved by the Director-General;
- (g) as lump sum under the National Pensions Act of the National Savings Fund Act;
- (h) by way of retiring allowance;
- (i) by way of severance allowance determined in accordance with the Workers’ Rights Act 2019; and
- (j) as compensation negotiated in accordance with the Workers’ Rights Act 2019;

“pension age” has the same meaning as in the National Pensions Act.

(2) Subject to this Part, the Director-General shall, with respect to a month, as from September 2025, pay an income support of 10,000 rupees to –

- (a) an eligible citizen or a non-citizen individual who –
  - (i) reaches the age of 60 years or above in that month but is below the pension age; and
  - (ii) derives an income in that month not exceeding 10,000 rupees in the case of an individual who is single; or

(iii) derives together with his spouse an aggregate income in that month not exceeding 20,000 rupees;

(b) such other category of individuals, with effect from such month and on such terms and conditions as may be prescribed.

(3) No income support shall be payable to an individual who benefits in that month from a basic retirement pension, a widow's basic pension or an invalid's basic pension.

(4) No income support shall be payable to an individual under subsection (1), with respect to a month –

(a) unless the individual satisfies the appropriate residence qualifications referred to in regulation 4 of the National Pensions (Non-Contributory Benefits) Regulations 1977;

(b) if he is an inmate of a charitable institution in accordance with section 10 of the National Pensions Act;

(c) if he is serving a term of imprisonment or detained in legal custody as referred to in regulation 5 of the National Pensions (Claims and Payment) Regulations 1977;

(d) if he is hospitalised at the cost of Government for a period exceeding 3 months;

(e) if he is absent from Mauritius for more than 6 months in any 12-month period, except for medical treatment as authorised by the Ministry responsible for the subject of health but where a citizen is temporarily absent from Mauritius for a continuous period not exceeding 6 months, such absence shall be disregarded.

(5) Except where good cause is shown to the satisfaction of the Director-General, no benefit shall be paid after the lapse of 3 months from the day on which it became due.

(6) An individual who is entitled to the income support under subsection (1) shall make an application electronically to the

Director-General, giving information on income derived by him and, where applicable, his spouse, and such other information as may be required by the Director-General.

(7) Where there has been a change in the circumstances of a beneficiary of the income support which may result in the beneficiary to be no longer eligible for the income support, the beneficiary shall notify the Director-General of such change not later than 14 days from its occurrence.

(8) The income support shall be payable to an eligible individual directly in his bank account on the first working day of each month.

(9) The Director-General shall, for the month of December, pay to every eligible individual, in addition to the income support, an additional sum equivalent to that income support.

(10) For the purpose of payment of the income support, the Director-General shall determine the income of an individual on the basis of the previous months' returns submitted under Sub-part II of Part II of the Social Contribution and Social Benefits Act 2021 and the PAYE return submitted under section 100, the information given by the applicant under subsection (6) and other information available to him.

(11) Where an individual benefits from the income support in a month and the Director-General finds that the individual was not entitled to that income support, he may issue a claim to the individual for repayment of the income support within 28 days of the date of the claim.

(12) The Director-General may, not later than one year after payment of the income support under this Sub-part, request any information or document from individual to ascertain the correctness of the information provided under subsection (6).

(13) The person to whom a request is made under subsection (12) shall provide the Director-General with such information and document as he may require.

(14) Section 34 of the Social Contribution and Social Benefits Act 2021 shall apply to the payment of the income support into the bank account of an eligible individual with such modifications, adaptations and exceptions as may be necessary to

enable the Director-General to recover any erroneous payment from the bank.

(15) Where an individual –

- (a) makes a false declaration to the Director-General to unduly benefit from the income support under this Sub-part;
- (b) refuses to give information under subsection (12) or gives false information under this Sub-part; or
- (c) has not notified the Director-General of a change in circumstance pursuant to in subsection (7),

he 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 2 years.

(16) For the purpose of this Sub-part, the Minister may make such regulations as he thinks fit.

(u) in section 150G –

- (i) in subsection (2), by deleting the words “of 1,000” and replacing them by the words “not exceeding 1,000”;
- (ii) by repealing subsection (3) and replacing it by the following subsection –

(3) The allowance payable to an eligible individual under subsection (2) shall be –

- (a) 1,000 rupees for the months of July 2023 to June 2025;
- (b) 667 rupees for the months of July 2025 to June 2026; and
- (c) 333 rupees for the months of July 2026 to June 2027.

- (iii) in subsection (4)(b), by deleting the words “1,000 rupees” and replacing them by the words “the amounts specified in subsection (3),”;



- (iv) in subsection (5), by deleting the words “1,000 rupees” and replacing them by the words “the amounts specified in subsection (3),”;
- (v) in subsection (12), by deleting the figure “2025” and replacing it by the figure “2027”;
- (v) in section 152A, in subsection (3), by deleting the words “0.5 per cent” and replacing them by the words “0.25 per cent”;
- (w) by inserting, after section 159A, the following new section –

**159B. Imposition of penalties and interest**

The total amount of penalties and interest, other than penalties imposed under sections 101A, 109, 111R, 121, 122C and 122DA shall not exceed 100 per cent of the amount of tax due.

- (x) in section 161A, by inserting, after subsection (58A), the following new subsection –

(58B) (a) Subject to the other provisions of this section, where, during the period 1 July 2025 to 30 June 2030, a qualifying small business or service provider as specified in the Fourteenth Schedule, with annual turnover not exceeding 10 million rupees has incurred capital expenditure not exceeding 500,000 rupees on new equipment and the equipment is used in its business activity, it shall be allowed by way of a deduction from its income tax otherwise payable in respect of the year of acquisition and for each of the subsequent 2 income years, a tax credit equivalent to 5 per cent of the cost of acquisition.

(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 (a) 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) In this section –

“equipment” does not include motor vehicles.

- (y) in the First Schedule, by repealing Part I and replacing it by the following Part –

**PART I**

<b>Chargeable income</b>	<b>Rate of income tax</b>
First 500,000 rupees	0 per cent
Next 500,000 rupees	10 per cent
Remainder	20 per cent

- (z) in the Second Schedule –

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

A company implementing a project which is financed to the extent of at least 50 per cent from grants or concessionary financing from a foreign State or a donor institution, as approved by the Ministry responsible for the subject of finance.

National Guarantee Corporation Ltd

- (ii) in Part II –

- (A) in Sub-part A, by adding the following new item –

20. Emoluments derived by a non-citizen employee from a company implementing a project which is financed to the extent of at least 50 per cent from grants or concessionary financing from a foreign State or a donor institution, as approved by the Ministry responsible for the subject of finance.

- (B) in Sub-part B –

- (I) in item 6(a), by deleting the words “a company” and replacing them by the words “a company, other than a bank referred to in section 44C”;
- (II) in item 7, by adding the following new sub-item –

(c) For the avoidance of doubt, for the purpose of sub-item (b), the exemption shall be granted provided the relevant activity of the company, generating the income, satisfies the conditions relating to substance requirements.

(C) in Sub-part C –

(I) in item 7B, by deleting the word “person” and replacing it by the words “person other than a bank”;

(II) by deleting item 11 and replacing it by the following item –

11. (a) Income derived by a small enterprise registered under the repealed Small and Medium Enterprises Development Authority Act or the Small and Medium Enterprises Act, provided that –

(i) the enterprise carries out an activity or provide services as the case may be, other than –

(A) an activity in respect of the information and communication technologies under the Information and Communication Technologies Act;

(B) financial services under the Financial Services Act;

(C) professional services specified under the Fifth Schedule;

(D) activities requiring a tourist enterprise licence under the

(E) training services;

(ii) the enterprise operated by a person, other than a company, is converted into a company; or

(iii) the enterprise is operated by a company; and

(iv) the period of exemption of the income of the company does not exceed 4 succeeding income years as from the income year the company starts its activity.

(III) by adding the following new item –

63. (a) Subject to sub-item (b) 80 per cent of the income derived by a company holding a Virtual Asset Service Provider licence issued by the Financial Services Commission, under the Financial Services Act.

(b) The exemption under sub-item (a) shall be granted provided that –

(i) the income is derived from the activities covered under that licence; and

(ii) the company satisfies the conditions relating to the substance of its activities, as may be prescribed.

(aa) by adding the Fourteenth Schedule set out in the Thirteenth Schedule to this Act.

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

The Inscription of Privileges and Mortgages Act is amended in section 2A, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Any deed or document submitted electronically to the Conservator of Mortgages and saved in the MIPD by a notary, a bank and an insurance company or any such entity as may be prescribed, including a deed or document which has been signed by the parties with a secure electronic signature in conformity with section 16 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act, provided that such deed or document includes a declaration made by the parties confirming that the electronic signature in the deed or document is in accordance with the Electronic Transactions Act.

## **28. Land Drainage Authority Act amended**

The Land Drainage Authority Act is amended, in section 16, by repealing subsection (1) and replacing it by the following subsection –

(1) The Authority shall submit to the Minister, in accordance with the Statutory Bodies (Accounts and Audit) Act, an estimate of the revenue and expenditure of the Authority for the next financial year for his approval.

## **29. Land (Duties and Taxes) Act amended**

The Land (Duties and Taxes) Act is amended –

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

“EDB Property Scheme” means a scheme under the –

- (a) Economic Development Board (Real Estate Development Scheme) Regulations 2022;
- (b) Economic Development Board (Invest Hotel Scheme) Regulations 2015;
- (c) Economic Development Board (Smart City Scheme) Regulations 2015; and

(d) Economic Development Board (Property Development Scheme) Regulations 2015;

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

(b) in section 4, by adding the following new subsections –

(9) Notwithstanding subsections (4) and (6), where a transfer is made to a non-citizen, on or after 1 July 2026, in respect of –

(a) a residential property acquired under an EDB Property Scheme or under section 3(3)(c)(v) of the Non-Citizens (Property Restriction) Act; or

(b) a residential property which was first acquired under an EDB Property Scheme or under section 3(3)(c)(v) of the Non-Citizens (Property Restriction) Act, and the transferor is a non-citizen,

the amount of land transfer tax shall be at the rate specified in Part III of the Seventh Schedule.

(10) (a) Subject to paragraph (b), where –

(i) a document witnesses the transfer of ownership or usufruct of immovable property together with movable property; and

(ii) a valuation of each item of the movable property has not been made in the document,

land transfer tax shall be leviable on the aggregate value of the immovable and movable property at the rate specified in Part A of the Second Schedule.

(b) Any document referred to in paragraph (a)(i) shall be drawn up by an authentic deed (*acte authentique*).

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

(3D) (a) Notwithstanding this Act, where duty and taxes determined in accordance with section 28, and penalty claimed thereon pursuant to section 35, and any interest imposed in relation thereto under section 28, have remained unpaid as at 31 May 2025, the penalty and interest shall be waived, provided that –

- (i) the duty and taxes are paid not later than 31 March 2026; and
- (ii) at the time of payment, the person withdraws or formally undertakes to withdraw any objection before the Registrar-General, any representations before the Assessment Review Committee set up under the Mauritius Revenue Authority Act, any appeal before the Supreme Court or the Judicial Committee of the Privy Council 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 2015 of an offence relating to;
- (ii) against whom criminal proceedings are pending in relation to any act of; or
- (iii) in relation to whom an enquiry is being conducted into an act of,

drug trafficking under the Dangerous Drugs Act, firearms brokering under the Firearms Act, terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or the Financial Crimes Commission Act 2023, or corruption under the Prevention of Corruption Act or the Financial Crimes Commission Act 2023.

(d) in the Seventh Schedule, by adding the following new Part –

### **PART III**

[Section 4(9) and (10)]

Rate of land transfer tax ..... 10 per cent

(e) in the Eighth Schedule –

(i) in item (c), by inserting, after the word “holds”, the word “ordinary”.

(ii) in item (ca), by deleting the words “a share” and replacing them by the words “an ordinary share”

#### **30. Limited Liability Partnerships Act amended**

The Limited Liability Partnerships Act is amended –

(a) in section 25 –

(i) in subsection (4), in paragraph (b), by repealing subparagraph (i) and replacing it by the following subparagraph –

(i) the certificate of registration or a copy of the certificate of registration of a limited liability partnership;

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

(4A) Subsection (4) shall not apply to a limited liability partnership holding a Global Business Licence unless the person who makes the request is a partner, an officer or the management company of that limited liability partnership or the Commission.

(b) in section 26 –

(i) in subsection (1), by adding the following paragraph –

(c) A certificate of current standing issued under this section may contain such other information as the Registrar may determine.



- (ii) in subsection (2), by deleting the words “or the Commission” and replacing them by the words “, the management company or the Commission”;
- (c) in section 41A –
  - (i) by inserting, after subsection (3A), the following new subsection –
    - (3B) (a) Every limited liability partnership shall, in such manner as the Registrar may determine, keep a record of the action taken to identify a beneficial owner or an ultimate beneficial owner.
    - (b) For the purpose of subparagraph (a), the limited liability partnership shall ensure that the action taken to identify a beneficial owner or an ultimate beneficial owner comprises a written declaration by the beneficial owner or ultimate beneficial owner himself that he is the beneficial owner or ultimate beneficial owner, as the case may be.
    - (c) The beneficial owner or ultimate beneficial owner, as the case may be, shall, upon any change in status, notify the limited liability partnership.
    - (d) A limited liability partnership registered before the commencement of this subsection shall, not later than 30 June 2026, comply with the requirements of this subsection.
  - (ii) in subsection (6), by deleting the words “subsection (4) or (5)” and replacing them by the words “subsection (3B), (4) or (5)”.

### **31. Limited Partnerships Act amended**

The Limited Partnerships Act is amended –

- (a) in section 21 –
  - (i) in subsection (4)(b), by repealing subparagraph (i) and replacing it by the following subparagraph –

- (i) the certificate of registration or a copy of the certificate of registration of a limited partnership;
- (ii) by inserting, after subsection (4), the following new paragraph –
  - (4A) Subsection (4) shall not apply to a limited partnership holding a Global Business Licence unless the person who makes the request is a partner, an officer, the management company of that limited partnership or the Commission.
- (b) in section 39 –
  - (i) by repealing subsection (6B) and replacing it by the following subsection –
    - (6B) (a) Every limited partnership shall, in such form and manner as the Registrar may determine, keep a record of the action taken to identify a beneficial owner or an ultimate beneficial owner.
    - (b) For the purpose of paragraph (a), the limited partnership shall ensure that the action taken to identify a beneficial owner or an ultimate beneficial owner comprises a written declaration by the beneficial owner or ultimate beneficial owner himself stating that he is the beneficial owner or ultimate beneficial owner, as the case may be.
    - (c) The beneficial owner or ultimate beneficial owner, as the case may be, shall, upon any change in status, notify the limited partnership.
    - (d) A limited partnership registered before the commencement of this subsection shall, not later than 30 June 2026, comply with the requirements of this subsection.
  - (ii) in subsection (8), by deleting the words “subsection (6)” and replacing them by the words “subsection (6A), (6B) or (6C)”;
  - (iii) in subsection (9), by deleting the words “subsection (6)” and replacing them by the words “subsection (6A), (6B) or (6C)”;

(c) in section 70A, by adding the following new subsections –

(3) A certificate of current standing issued under this section may contain such other information as the Registrar may determine.

(4) This section shall not apply to a limited partnership holding a Global Business Licence, unless the person making the request is a partner, an officer, the management company of that limited partnership or the Commission.

### **32. Local Government Act amended**

The Local Government Act is amended –

(a) in section 2 –

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

“estimates” means the Performance-Based Budget Estimates;

“estimates of expenditure” means the annual estimates of expenditure based on programmes and sub-programmes prepared on a 3-fiscal year rolling basis, specifying the resources to be allocated, the outcomes to be achieved and outputs to be delivered, the estimates for the first year to be approved by the Minister;

“estimates of revenue” means the annual estimates of revenue prepared on a 3-fiscal year rolling basis; the estimates for the first year of every such period of 3 fiscal years to be approved by the Minister;

“outcome” means the likely or achieved short-term and medium-term effects of an activity’s or intervention’s outputs;

“outputs” –

(a) means the products, goods and services resulting from the carrying out of an activity; and

(b) includes changes resulting from activities relevant to the achievement of outcomes;

“programme” means a group of activities or interventions intended to contribute to a common set of outcomes, specific objectives and outputs that are verifiable, consisting of a defined target and a given budget, including staffing and other necessary resources;

“sub-programme” means the programme hierarchy which breaks programmes into sub-programmes and which in turn break into activities or interventions and is designed to achieve at least one specific objective;

(b) in section 85 –

- (i) in subsection (2)(a), by deleting the word “income” and replacing it with the word “revenue”;
- (ii) in subsection (2)(c)(i), by deleting the word “income” and replacing it with the word “revenue”;
- (iii) in subsection (3)(a), by deleting the word “estimate” and replacing it with the word “estimates”;

(c) in section 86 –

- (i) in subsection (1)(b), by deleting the words “an estimate” and replacing them by the words “the estimates”.
- (ii) in subsection (3), by deleting the words “an estimate” and replacing them by the words “the estimates”;

(d) by inserting, after section 134A, the following new section –

#### **134B. Consolidated Financial Statements**

The Accounting Officer of the Ministry shall, within 10 months of the close of every fiscal year, sign and submit to the Accountant-General a consolidated financial statements for all local authorities, in compliance with the International Public Sector Accounting Standards (IPSAS) and such information required in prescribed format for consolidation purposes.

(e) in section 138 –

- (i) in subsection (2), by inserting, after paragraph (ga), the following subparagraph –

(gb) whether all rules, legislation, instructions, standards, directives and any other matters, which require compliance by the local authority, have been adhered to;

(ii) by repealing subsection (6).

### **33. Maurice Stratégie Board Act 2024 repealed**

(1) The Maurice Stratégie Board Act 2024 is repealed.

(2) (a) A person who is employed on the permanent and pensionable establishment of the Maurice Stratégie Board, including a person who employed on a probationary period, shall, on the commencement of this section, be entitled to be transferred on the permanent and pensionable establishment of the Economic Development Board on terms and conditions which shall be not less favourable than those of his previous employment.

(b) A person referred to in paragraph (a) who, within 28 days of the commencement of this section, does not accept to be transferred to the Economic Development Board, shall be deemed to have retired on ground of abolition of office and shall be paid his pension benefits in accordance with the Pensions Act or the Statutory Bodies Pension Funds Act, as may be applicable to him.

(c) Where a person referred to in paragraph (a) is transferred to the Economic Development Board, his period of service with the Maurice Stratégie Board shall be deemed to be an unbroken period of service with the Economic Development Board.

(d) Where a person referred to in paragraph (a) is transferred to the Economic Development Board, he shall not, on account of his transfer to the Economic Development Board or any resulting change in his job title, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

(3) Where a person is employed on contract at the Maurice Stratégie Board, his contract of employment shall, on the commencement of this section, terminate and he shall be paid such benefits as provided for in his contract or by law, whichever is more favourable.

(4) The funds of the Maurice Stratégie Board shall, on the commencement of this section, be transferred to the Consolidated Fund.

(5) The assets and records of the Maurice Stratégie Board shall, on the commencement of this section, vest in the Economic Development Board.

(6) All rights, obligations and liabilities subsisting in favour of or against the Maurice Stratégie Board shall, on the commencement of this section, continue to exist under the same terms and conditions in favour of or against the Economic Development Board.

(7) Any act or thing done, or contract entered into by the Maurice Stratégie Board shall, on the commencement of this section, be deemed to have been done or entered into by the Economic Development Board.

(8) A reference in any document to the Maurice Stratégie Board shall, on the commencement of this section, be construed as a reference to the Economic Development Board.

(9) Where no provision for any transition is made, the Minister may make such regulations as may be necessary for such transition.

#### **34. Mauritius Deposit Insurance Scheme Act 2019 amended**

The Mauritius Deposit Insurance Scheme Act 2019 is amended –

(a) in section 6 –

(i) in subsection (1)(d), by inserting, after the word “invest”, the words “or have invested”;

(ii) by adding the following new subsection –

(5) The Agency may impose such administrative penalty as may be prescribed.

(b) in section 7 –

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

(1) There shall be a Board of Directors which shall be responsible for the conduct and oversight of the business and affairs of the Agency and which shall exercise all powers and do all acts which may be exercised or done by the Agency.

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

(3) The members of the Board shall, subject to subsection (2), be appointed in accordance with the constitution of the Agency.

(c) in section 8, in subsection (2)(a), by deleting the words “its functions” and replacing them by the words “the functions of the Agency”;

(d) in section 13, in subsection (3) –

(i) in paragraph (a), by inserting, after subparagraph (iv), the following new subparagraph, the existing subparagraphs (v) and (vi) being numbered as subparagraphs (vi) and (vii), respectively –

(iv) all administrative penalties paid to the Agency under this Act;

(ii) in paragraph (b), by adding the following new subparagraph, the full stop at the end of subparagraph (iii) being deleted and replaced by the words “; and” and the word “and” at the end of subparagraph (ii) being deleted –

(iv) the purchase from the Bank of assets which it has assigned to, or purchased for, the Agency to enable it to discharge its functions under this Act.

(e) in section 16 –

(i) in subsection (4), by deleting the word “cease” and replacing it by the words “automatically cease”;

(ii) by repealing subsection (5) and replacing it by the following subsection –

(5) The Board shall, after the termination of membership of a member institution under subsection (4), cause to be published a notice to that effect –

(a) without any undue delay on the Agency’s website; and

- (b) as soon as practicable in the Gazette and in 2 newspapers in Mauritius.
- (f) in section 20 –
  - (i) in subsection (3), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted –
    - (c) impose an administrative penalty not exceeding 50,000 rupees for each day on which such breach occurs.
  - (ii) by adding the following new subsection –
    - (4) (a) Any administrative penalty imposed under subsection (3)(c) shall be a debt due to the Agency and may be recovered by the Agency as a civil debt in a Court of competent jurisdiction.
    - (b) Any member institution which is dissatisfied with a decision of the Agency relating to the imposition of an administrative penalty under subsection (3)(c) may, within 28 days of the imposition of the administrative penalty, apply to the Supreme Court for a judicial review of such decision.
- (g) in section 29A, in subsection (1), by deleting the words “entered into” and replacing them by the words “entered into the proper discharge of its or their duties under this Act”.

### **35. Mauritius Revenue Authority Act amended**

The Mauritius Revenue Authority Act is amended –

- (a) by inserting, after Part III, the following new Part –

#### **PART IIIA – REGISTERED TAX AGENTS**

##### **17A. Interpretation of Part IIIA**

In this Part –

“committee” means the committee set up under section 17C;



“law practitioner” has the same meaning as in the Law Practitioners Act;

“Mauritius Institute of Professional Accountants” has the same meaning as in the Financial Reporting Act.

**17B. Tax agent**

No person shall –

- (a) prepare or submit a tax return or statement required to be submitted under a revenue law on behalf of any person;
- (b) represent any person before the Authority;
- (c) represent any person before the ATDR Panel;
- (d) represent any person before the Assessment Review Committee,

unless he is registered as a tax agent or a registered nominee of a tax agent.

**17C. Committee**

(1) There is set up, for the purposes of this Part, a committee which shall consist of such persons as the Board may appoint.

(2) The committee shall, in the discharge of its functions, determine –

- (a) any application made under this Part;
- (b) whether to suspend or cancel the registration of a tax agent or a nominee of a tax agent.

**17D. Registration of tax agent**

(1) No person shall be registered as a tax agent unless –

- (a) in the case of an individual, he –
  - (i) is a citizen of Mauritius; and

- (ii) is a member of the Mauritius Institute of Professional Accountants; or
- (iii) is a law practitioner; and
- (iv) (A) satisfies the committee that he has at least 3 years' experience in dealing in accounting or tax matters in the employment of, a person who is a member of the Mauritius Institute of Professional Accountants or, a person registered as a tax agent; or
  - (B) is a person holding a degree in the field of taxation, accountancy, economics, business management or any other related field as the committee may determine; and
- (b) in the case of a corporate entity –
  - (i) it is registered with the Mauritius Institute of Professional Accountants as a public accountant; or
  - (ii) the person nominated by it to act on its behalf under this Part satisfies the conditions specified under paragraph (a).

(2) (a) Subject to paragraph (b), any person who wishes to be registered as a tax agent shall make an application to the Director-General in such form as he may approve.

(b) Any person referred to in subsection (1)(a)(ii), (iii) or (b)(ii) shall be deemed to be registered as tax agent under subsection (4)(b)(i).

(c) On receipt of an application made under paragraph (a), the Director-General shall refer the application to the committee for its recommendations.

(3) The committee shall, after taking a decision under this section, inform the Director-General of its decision.

(4) (a) The Director-General shall on the basis of the decision of the committee, notify the applicant forthwith.

(b) Where the committee approves an application, the Director-General shall –

- (i) register the applicant as a tax agent; and
- (ii) where the registered tax agent is a corporate entity, register any of its nominees,

on such terms and conditions as he may determine.

(5) The registration of a tax agent or nominee of a tax agent shall be valid for a period not exceeding 5 years and may be renewed in such manner as may be determined by the Director-General.

(6) The Director-General shall publish in such manner as he may determine, a list of persons registered as tax agents.

(b) in section 19, in subsection (1F), by inserting, after the words “relate to a determination under”, the words “section 15(2A)(b), 24(5)(b) or 24A(4)(b) of the Customs Act, section 5(2B)(b) of the Customs Tariff Act, section 5(3)(b), 22(6)(b) or 52(6)(b) of the Excise Act,”;

(c) in section 28, by adding the following new subsections –

(24) (a) Where tax, penalty and interest due under an assessment issued, in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as the case may be were pending as at 5 June 2025, the Director-General shall waive 100 per cent of such penalty and interest provided –

- (i) an application is made electronically to the Director-General on or before 31 December 2025;
- (ii) the action leading to the proceedings is withdrawn before the date on which the application is made; and
- (iii) payment of the outstanding tax is made on or before 31 March 2026.

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

- (i) who has been convicted of an offence on or after 1 July 2012 relating to;
- (ii) against whom there are any pending criminal proceedings into an act of; or
- (iii) who is the subject matter of an enquiry relating to,

drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

(c) No refund shall be made under this subsection except where penalties and interest have been paid.

(25) (a) Subject to this subsection, where, on or before 31 March 2026, a person makes a voluntary disclosure of –

- (i) his undeclared or under-declared income in respect of year of assessment 2024-2025 or any preceding years of assessment; or
- (ii) his taxable supplies for taxable period ended 30 April 2025 or any preceding taxable periods,

and at the same time pays the tax due in accordance with the disclosure, the tax shall be free from any penalty and interest that may have become due in accordance with the Income Tax Act or the Value Added Tax Act, as the case may be.

(b) Where a person who has, after 5 June 2025, been assessed to –

- (i) income tax in respect of a year of assessment 2024-2025 or in respect of any prior years of assessment; or

- (ii) value added tax in respect of taxable period ended 30 April 2025 or in respect of any prior taxable periods,

and the person has –

- (A) objected to the assessment under the Income Tax Act or the Value Added Tax Act, as the case may be;
- (B) lodged representations with the Clerk to the Assessment Review Committee; or
- (C) appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

and the objection, representation or appeal, as the case may be, is still pending as at 31 March 2026, he may apply to the Director-General for the income tax or value added tax assessed to be considered as a voluntary disclosure.

(c) The tax under paragraph (b)(i) and (ii) shall be free from any penalty and interest that may have become due in accordance with the Income Tax Act or the Value Added Tax Act, as the case may be, and shall be payable by 31 March 2026 at the latest.

(d) (i) Where the tax referred to in paragraph (a) or (b) is not paid in full on or before 31 March 2026, any unpaid tax shall carry interest in accordance with section 122D of the Income Tax Act or section 27A of the Value Added Tax Act, as the case may be.

(ii) The disclosure under this subsection shall be made electronically in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(e) Where a person makes a voluntary disclosure under paragraph (a) or (b) and the Director-General is satisfied with the disclosure, the person shall be deemed, notwithstanding sections 146, 147, 148 and 149 of the Income Tax Act or sections 54 to 61 of the Value Added Tax Act, not to have committed an offence.

(f) Paragraphs (a) to (d) shall not apply to any person –

- (i) who has been convicted of an offence on or after 1 July 2012 relating to;
- (ii) against whom there are any pending criminal proceedings into an act of; or
- (iii) who is the subject matter of an enquiry relating to,

drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

(26) (a) Subject to paragraphs (c) and (d), where tax arrears outstanding as at 30 June 2025 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 31 March 2026, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 30 November 2025.

(b) Subject to paragraphs (c) and (d), where contribution arrears outstanding as at 30 June 2025 consist of social contribution payable under the Social Contribution and Social Benefits Act 2021 and are fully paid on or before 31 March 2026, any penalty and interest applicable shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 30 November 2025,

(c) Paragraphs (a) and (b) shall not apply to any person –

- (i) who has been convicted of an offence on or after 1 July 2012 relating to;
- (ii) against whom there are any pending criminal proceedings into an act of; or
- (iii) who is the subject matter of an enquiry relating to,

drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

(d) In this subsection –

“contribution arrears” means the social contribution, penalty and interest due under a claim or assessment issued or a return submitted under Social Contribution and Social Benefits Act 2021;

“tax arrears” means the tax, penalty and interest due under an assessment issued or a return submitted under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act.

(d) in the First Schedule, by adding the following new items –

The Tourism Authority Act insofar as it relates to Part IVA

The Worker’s Rights Act 2019 insofar as it relates to the Part VIII of Act

(e) in the Fourth Schedule, by inserting, in the appropriate alphabetical order, the following new item –

**Tourism Authority Act**

Section 39H

(f) in the Fifth Schedule, by adding the following new item –

The Tourism Authority Act in so far as it relates to Part IVA

**36. National Archives Act amended**

The National Archives Act is amended –

(a) by repealing Part IV;

(b) in section 43, by adding the following new subsection –

(3) The assets and liabilities of the National Archives Research and Publication Fund shall, on the commencement of this subsection, accrue to the Government.

### **37. National Assembly Allowances Act amended**

The National Assembly Allowances Act is amended, in the Schedule, in Part I, by inserting, after the item “Chief Government Whip”, the following new item and its corresponding entry –

Junior Minister	1,680,000
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### **38. National Payment Systems Act amended**

The National Payment Systems Act is amended, in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“account information service” means an online service to provide consolidated information on payment accounts held by a payment service user with either a payment service provider, other than the one providing the service, or with more than one payment service provider;

“money remittance” means receipt of funds from a payer by a payment service provider on behalf of a payee, without any payment accounts being created in the name of the payer or the payee, and for the sole purpose of transferring the corresponding amount to the payee or to another payment service provider acting on behalf of the payee;

“payment account” means an account held in the name of one or more payment service users which is used for the execution of payment transactions;

“payment initiation service” means a service to initiate a payment order at the request of a payment service user with respect to a payment account held at a payment service provider, other than the one initiating the payment order;

### **39. National Pensions Act amended**

The National Pensions Act is amended –

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



“beneficiary” means a person in receipt of a benefit under this Act;

“pension age” means, in respect of a person whose month and year of birth are specified in Column 1 of the Tenth Schedule, the date on which the person attains the age specified in Column 2 of that Schedule;

- (b) in section 3, in subsection (1), by deleting the words “age of 60” and replacing them by the words “pension age”;
- (c) in section 4 –
  - (i) in subsection (1), in paragraph (a), by deleting the words “age of 60” and replacing them by the words “pension age”;
  - (ii) in subsection (1A), in paragraph (a), by deleting the words “age of 60” and replacing them by the words “pension age”;
- (d) in section 7, in subsection (2), in paragraph (b), by deleting the words “age of 60” and replacing them by the words “pension age”;
- (e) in section 8, in subsection (1), in paragraph (b), by deleting the words “age of 60” and replacing them by the words “pension age”;
- (f) by inserting, after section 45J, the following new section –

#### **45K. Beneficiary leaving Mauritius**

(1) Where a beneficiary’s absence from Mauritius exceeds more than 6 months in the aggregate during a period of 12 consecutive months, the beneficiary shall cease to receive his benefit.

(2) Notwithstanding subsection (1) but subject to subsection (3), a beneficiary shall not cease to receive his –

- (a) benefit where, on an application, he shows to the satisfaction of the –
  - (i) Medical Tribunal that he is abroad for medical treatment; or
  - (ii) Permanent Secretary that he is abroad to pursue his studies; or

- (b) basic retirement pension where, on application, he shows to the satisfaction of the Permanent Secretary that his stay abroad exceeds 6 consecutive months but not more than 12 consecutive months, provided that this exemption is allowed only once.

(3) The Minister may, for the purpose of subsection (2), make such regulations as he thinks fit and, in particular, the conditions upon an application shall be determined.

- (g) by adding the following new Schedule –

### **TENTH SCHEDULE**

[Section 2]

#### **PHASING IN OF PENSION AGE**

The eligibility age to qualify for the basic retirement pension of a person in respect of his date of birth shown in Column 1 shall be the corresponding age specified in Column 2 at the date shown in Column 3

<b>COLUMN 1</b>		<b>COLUMN 2</b>	<b>COLUMN 3</b>	
<b>MONTH AND YEAR OF BIRTH</b>		<b>PENSION AGE</b>	<b>MONTH AND YEAR OF PENSION AGE</b>	
<b>MONTH</b>	<b>YEAR</b>		<b>MONTH</b>	<b>YEAR</b>
September	1965	61	September	2026
October	1965	61	October	2026
November	1965	61	November	2026
December	1965	61	December	2026
January	1966	61	January	2027
February	1966	61	February	2027
March	1966	61	March	2027
April	1966	61	April	2027
May	1966	61	May	2027
June	1966	61	June	2027
July	1966	61	July	2027
August	1966	61	August	2027
September	1966	62	September	2028
October	1966	62	October	2028
November	1966	62	November	2028
December	1966	62	December	2028
January	1967	62	January	2029
February	1967	62	February	2029

March	1967	62	March	2029
April	1967	62	April	2029
May	1967	62	May	2029
June	1967	62	June	2029
July	1967	62	July	2029
August	1967	62	August	2029
September	1967	63	September	2030
October	1967	63	October	2030
November	1967	63	November	2030
December	1967	63	December	2030
January	1968	63	January	2031
February	1968	63	February	2031
March	1968	63	March	2031
April	1968	63	April	2031
May	1968	63	May	2031
June	1968	63	June	2031
July	1968	63	July	2031
August	1968	63	August	2031
September	1968	64	September	2032
October	1968	64	October	2032
November	1968	64	November	2032
December	1968	64	December	2032
January	1969	64	January	2033
February	1969	64	February	2033
March	1969	64	March	2033
April	1969	64	April	2033
May	1969	64	May	2033
June	1969	64	June	2033
July	1969	64	July	2033
August	1969	64	August	2033
September 1969 and after		On reaching 65 years	September 2033 and after	

#### 40. National Savings Fund Act amended

The National Savings Fund Act is amended, in section 2 –

- (a) in the definition of “retirement”, in paragraph (b)(ia), by deleting the words “age of 60” and replacing them by the words “pension age”;
- (b) by inserting, in the appropriate alphabetical order, the following new definition –

“pension age” has the same meaning as in the National Pensions Act;

#### **41. National Transport Corporation Act amended**

The National Transport Corporation Act is amended –

- (a) in section 2, by adding the following new definition, the full stop at the end of the definition of “Minister” being deleted and replaced by a semicolon –

“Ministry” means the Ministry responsible for the subject of land transport.

- (b) in section 5, in subsection (2), by repealing paragraph (d) and replacing it by the following paragraph –

(d) a representative of the Ministry;

- (c) in section 19, by repealing subsection (1) and replacing it by the following subsection –

(1) The Corporation shall submit to the Minister, in accordance with the Statutory Bodies (Accounts and Audit) Act, estimates of revenue and estimates of expenditure of the Corporation for the next financial year for his approval.

#### **42. Native Terrestrial Biodiversity and National Parks Act amended**

The Native Terrestrial Biodiversity and National Parks Act is amended, by inserting, after section 46, the following new section –

##### **46A. Fees for export of monkey**

(1) Every exporter of monkey shall pay to the Director a fee of US 400 dollars, or such other fee as may be prescribed, for each monkey exported from Mauritius.

(2) The fee collected under subsection (1) shall, in respect of every month, be remitted within 7 working days from the end of that month, as follows –

- (i) US 300 dollars, or such other fee as may be prescribed, into the Consolidated Fund; and

- (ii) US 100 dollars or such other fee as may be prescribed, into the Fund.

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

The Non-Citizens (Employment Restriction) Act is amended, in section 4 –

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

(1) An application for a permit or for the renewal of a permit shall be made to the Minister through the NELS or through such digital platform as may be prescribed.

- (b) in subsection (7) –

- (i) by lettering the existing provision as paragraph (a);
- (ii) in the newly lettered paragraph (a), by inserting, after the words “renewed permit”, the words “, electronically or in card version,”;
- (iii) by adding the following new paragraph –

(b) After arrival in Mauritius, the Director-General of Immigration shall provide a combined work and residence permit to every holder of a work permit who is issued with a non-citizen residence permit.

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

The Non-Citizens (Property Restriction) Act is amended, in section 3, in subsection (3)(c)(i), by deleting the words “Stock Exchange Act” and replacing them by the words “Securities Act”.

#### **45. Ports Act amended**

The Ports Act is amended, in section 32, in subsection (4), by deleting the words “not exceeding 100,000 rupees” and replacing them by the words “not exceeding 500,000 rupees”.

#### **46. Private Pension Schemes Act amended**

The Private Pension Schemes Act is amended, by inserting, after section 29A, the following new section –

##### **29B. Approval of sponsoring employer by Commission**

(1) No private pension scheme shall accept a sponsoring employer without the prior approval of the Commission.

(2) An application for approval shall be made in such manner as the Commission may determine and shall be accompanied by –

- (a) such information and documents as the Commission may require; and
- (b) such fees as may be specified in FSC Rules.

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

The Public Debt Management Act is amended –

(a) in section 2 –

- (i) by deleting the definitions “central government”, “general government”, “Government”, “public sector” and “social security schemes” and replacing them by the following definitions, respectively –

“central government” has the same meaning as in the Finance and Audit Act;

“general government” has the same meaning as in the Finance and Audit Act;

“public sector” has the same meaning as in the Finance and Audit Act;

“social security schemes” has the same meaning as in the Finance and Audit Act;

- (ii) by deleting the definition of “public enterprise”;
- (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“public corporation” has the same meaning as in the Finance and Audit Act;

- (b) in section 6 –
  - (i) in subsection (1), in paragraph (a)(iv), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
  - (ii) by repealing subsection (1A);
  - (iii) in subsection (2), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
  - (iv) in subsection (3), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
- (c) in section 7, by repealing subsection (2) and replacing it by the following subsection –
  - (2) (a) Subject to this section, the total outstanding amount of public sector debt as a percentage of gross domestic product at current market prices shall, at the end of –
    - (i) fiscal year 2030, not exceeding the percentage specified in Part I of the Schedule; and
    - (ii) fiscal year 2035 and thereafter, not exceeding the percentage specified in Part II of the Schedule.
  - (b) The percentage referred to in the Schedule shall be considered to be the fiscal anchor.
- (d) in section 8 –
  - (i) in subsection (1), in paragraph (a), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
  - (ii) in subsection (2) –
    - (A) by inserting, before paragraph (b), the following new paragraph –

- (a) shall take into consideration the public sector debt ceiling under section 7 which, by combining the General Government debt and the other public sector debt, may effectively limit the amount of guarantees to be given in a fiscal year; and
- (B) in paragraph (b)(i), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
- (C) in paragraph (b)(ii)(a), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
- (e) in section 10, in subsection (2), by deleting the words “public enterprises” and replacing them by the words “public corporations”;
- (f) in section 13, in subsection (2), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
- (g) in section 15, in subsection (3), by deleting the words “public enterprise” and replacing them by the words “public corporation”;
- (h) by repealing the Schedule and replacing it by the following Schedule –

**SCHEDULE**  
[Section 7(2)(b)]

**PART I**

75 per cent

**PART I**

60 per cent



**48. Real Estate Agent Authority Act 2020 amended**

The Real Estate Agent Authority Act 2020 is amended by repealing section 33 and replacing it by the following section –

**33. Monies accruing to Authority**

Any monies accruing to the Authority shall, on the commencement of this section, be paid into the Consolidated Fund.

**49. 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 –

“EDB Property Scheme” means a scheme under –

- (a) the Economic Development Board (Real Estate Development Scheme) Regulations 2022;
- (b) the Economic Development Board (Invest Hotel Scheme) Regulations 2015;
- (c) the Economic Development Board (Smart City Scheme) Regulations 2015; and
- (d) the Economic Development Board (Property Development Scheme) Regulations 2015;

- (b) in section 2B, by adding the following new subsection –

(3) Any deed or document submitted electronically to the Receiver by a notary, a bank, an insurance company or any such entity as may be prescribed, including a deed or document which has been signed by the parties with a secure electronic signature in conformity with section 16 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act, provided that such deed or document include a declaration made by the parties confirming that the electronic signature is in accordance with the Electronic Transactions Act.

- (c) in section 3 –

- (i) by adding the following new subsection –

(1G) Notwithstanding subsection (1), the duty leviable on the registration of a deed witnessing the transfer to a non-citizen, on or after 1 July 2026, in respect of –

- (a) a residential property under an EDB Property Scheme or under section 3(3)(c)(v) of the Non-Citizens (Property Restriction) Act; or
- (b) a residential property which was first acquired under an EDB Property Scheme or under section 3(3)(c)(v) of the Non-Citizens (Property Restriction) Act,

shall be in accordance with paragraph K of Part I of the First Schedule.

- (ii) in section 3, in subsection (2), in paragraph (a), by deleting the figure “200” and replacing it by the figure “500”;

- (d) by repealing section 14A;

- (e) in section 17, in subsection (3) –

- (i) in paragraph (a), by deleting the words “receiving notice of the Receiver’s decision” and replacing them by the words “the date of the notice of the Receiver’s decision”

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

(ab) Where it is proved to the satisfaction of the Receiver that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in paragraph (a), the Receiver may consider the objection.

- (f) in section 36, in subsection (1), by adding the following new paragraph, the full stop at the end of subparagraph (o) being deleted and replaced by a semicolon –

- (p) in respect of a deed of transfer referred in paragraphs (e)(iii) and (h)(iv), a declaration from

the purchaser confirming that he has complied with the Non-Citizens (Property Restriction) Act.

- (g) in the First Schedule –
  - (i) in Part I, in paragraph K, by deleting the words “section 14A” and replacing them by the words “section 3(1G)”;
  - (ii) in Part II –
    - (A) in the heading, by deleting the words “**300 RUPEES**” and replacing them by the words “**500 RUPEES**”;
    - (B) in item 31, by deleting the words “a trust property” and replacing them by the words “by the settlor or by a beneficiary of the trust”;
    - (C) in item 35, by deleting the words “Cession or return” and replacing them by the word “Return”;
  - (iii) in Part IV, by deleting item 4 and its corresponding entries;
- (h) in the Tenth Schedule –
  - (i) in item 7, in the third column, by deleting the figure “100” and replacing it by the figure “200”;
  - (ii) in item 8, in the third column, by deleting the figure “100” and replacing it by the figure “200”;
  - (iii) in item 9, in the third column, by deleting the figure “100” and replacing it by the figure “200”;
  - (iv) in item 10, in the third column, by deleting the word “Nil” and replacing it by the figure “200”;
  - (v) in item 13, in the third column, by deleting the figure “150” and replacing it by the figure “200”;
  - (vi) in item 15, in the third column, by deleting the figure “150” and replacing it by the figure “200”.

## **50. Road Development Authority Act amended**

The Road Development Authority Act is amended, in section 20, by repealing subsection (1) and replacing it by the following subsection –

(1) The Authority shall submit to the Minister, in accordance with the Statutory Bodies (Accounts and Audit) Act, estimates of revenue and estimates of expenditure of the Authority for the next financial year for his approval.

## **51. Road Traffic Act amended**

The Road Traffic Act is amended –

(a) in section 2, by deleting the definition of “old registration mark” and replacing it by the following definition –

“old registration mark” –

(a) means any number between 1 and 10,000;

(b) includes any combination of –

(i) a letter from A to Z followed by a number between 1 and 9999, subject to such exception as the Chief Commissioner may determine; or

(ii) 2 letters from AA to ZZ followed by a number between 1 and 9999, subject to such exception as the Chief Commissioner may determine;

(b) in section 180 –

(i) in subsection (1), by deleting the words “, by regulations” and replacing them by the words “give written approval to”;

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

(2) Where any part of a road is subject to a traffic diversion –

(a) the Permanent Secretary shall cause a press communiqué to be published in 2 daily newspapers prior to the implementation of the diversion, specifying –

(i) the part of the road which shall be closed;

- (ii) the commencement date and last date of the diversion; and
    - (iii) the alternative route which shall be made available for the diverted traffic;
  - (b) the relevant authority which implements the traffic diversion shall cause temporary retro-reflective traffic signs –
    - (i) to be displayed in a conspicuous manner –
      - (A) at the starting point and end of the diversion;
      - (B) at every location where vehicles are required to divert from the normal route; and
      - (C) along the alternative route; and
    - (ii) to be removed immediately after the diversion is no longer required and the normal route is reopened.
  - (iii) in subsection (4), by deleting the words “an animal or vehicle in contravention of any regulations made by the Minister under” and replacing them by the words “a vehicle in contravention of”;
- (c) in the Fourth Schedule –
  - (i) in item 8, in the third column, by deleting the figure “5,000” and replacing it by the figure “10,000”;
  - (ii) in item 121, in the third column, by deleting the figure “5,000” and replacing it by the figure “10,000”;
  - (iii) in item 180, in the third column, by deleting the figure “5,000” and replacing it by the figure “10,000”;

- (iv) in item 181, in the third column, by deleting the figure “1,000” and replacing it by the figure “10,000”;
- (v) in item 199, in the third column, by deleting the figure “2,000” and replacing it by the figure “10,000”;
- (vi) in item 200, in the third column, by deleting the figure “5,000” and replacing it by the figure “10,000”.

## **52. Small Farmers Welfare Fund Act amended**

The Small Farmers Welfare Fund Act is amended, in section 16A, by inserting, after subsection (1), the following new subsection –

(1A) Where the Board grants an application made under subsection (1), the applicant shall pay such fee as may be prescribed.

## **53. Social Contribution and Social Benefits Act 2021 amended**

The Social Contribution and Social Benefits Act 2021 is amended –

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

“claim” means a claim for a social benefit under Sub-parts II, III and IIIA of Part III, to be made on an approved form at such place and in such manner as the Responsible Minister may determine;

“pension age” has the same meaning as in the National Pensions Act;

“Social Register of Mauritius” has the same meaning as in the Social Integration and Empowerment Act;

- (b) in section 6, in subsection (2) –
  - (i) in paragraph (b), by deleting the words “the end of the month” and replacing them by the words “15 October”;
  - (ii) in paragraph (c), by deleting the words “31 August” and replacing them by the words “15 October”;
- (c) in section 8, in subsection (6), in paragraph (b), by deleting the words “the end of the month” and replacing them by the words “15 October”;

- (d) in section 17, in subsection (1), by deleting the words “every eligible person shall” and replacing them by the words “an eligible person means a person who shall”;
- (e) in section 30A, in subsection (1), in paragraph (b), by deleting the words “age of 60 years” and replacing them by the words “pension age”;
- (f) in section 30B –
  - (i) by repealing subsection (3) and replacing it by the following subsection –
    - (3) The income allowance shall be payable to an eligible individual directly in his bank account at the beginning of each month –
      - (a) where the eligible individual is registered on the Social Register of Mauritius; and
      - (b) for the months of July 2025 to June 2027, where the eligible individual is not registered on the Social Register of Mauritius.
  - (ii) by repealing subsection (4) and replacing it by the following subsection –
    - (4) The Director-General shall pay to every eligible individual, in addition to the income allowance, an additional sum equivalent to that allowance –
      - (a) for the months of December in every year where the eligible individual is registered on the Social Register of Mauritius; and
      - (b) for the months of December 2025 and 2026 where the eligible individual is not registered on the Social Register of Mauritius.
  - (iii) in subsection (10), in the definition of “income” –
    - (A) in paragraph (a), by adding the following new subparagraph, the word “or” being added at the end of subparagraph (ii) –

- (iii) where he does not derive the basic pensions referred to in subparagraph (ii), the income support paid under Part XIIG of the Income Tax Act;
- (B) in paragraph (b), by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” –
  - (iii) or where he does not derive the basic pensions referred to in subparagraph (ii), the Income Support paid under Part XIIG of the Income Tax Act.
- (g) in section 30BA –
  - (i) in subsection (1), in the definition of “income”, by adding the following new paragraph, the word “and” at the end of paragraph (e) being added and the word “and” at the end of paragraph (d) being deleted –
    - (f) the income support paid under Part XIIG of the Income Tax Act;
  - (ii) in subsection (3), by deleting the words “500 rupees” and replacing them by the words “890 rupees for the months of July 2025 to June 2026 and 1,890 rupees for the months of July 2026 to June 2027”;
  - (iii) in subsection (4), by deleting the words “July 2024 to June 2025” and replacing them by the words “July 2025 to June 2027”;
- (h) in section 30BB –
  - (i) in subsection (1), in the definition of “income”, by adding the following new paragraph, the full stop at the end of paragraph (e) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (d) being deleted –



- (f) the income support paid under Part XIIG of the Income Tax Act.
- (ii) in subsection (5), by deleting the words “July 2024 to June 2025” and replacing them by the words “July 2025 to June 2027”;
- (iii) in subsection (6), by deleting the words “December 2024,” and replacing them by the words “December 2025 and 2026,”;
- (iv) in subsection (10), by deleting the words “31 December 2025” and replacing them by the words “31 December 2027”;
- (v) in subsection (11), by deleting the words “July 2024 to June 2025” and replacing them by the words “July 2025 to June 2027”;
- (i) in section 30C –
  - (i) by repealing subsection (2) and replacing it by the following subsection –
    - (2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay a child allowance in the amount specified in Part II of the Seventh Schedule to an eligible child –
      - (a) where the parent or legal guardian of the eligible child is registered on the Social Register of Mauritius; and
      - (b) for the months of July 2025 to June 2027, where the parent or legal guardian of the eligible child is not registered on the Social Register of Mauritius.
  - (ii) in subsection (5), by deleting the words “31 December 2025” and replacing them by the words “31 December 2027, where the parent or legal guardian of the eligible child is not registered on the Social Register of Mauritius”;
  - (iii) by repealing subsection (7) and replacing it by the following subsection –

(7) The Director-General shall, pay to every eligible child, in addition to the child allowance payable under subsection (2), an additional sum equivalent to that allowance –

- (a) for the months of December in every year where the parent or legal guardian of the eligible child is registered on the Social Register of Mauritius; and
- (b) for the months of December 2025 and 2026 where the parent or legal guardian of the eligible child is not registered on the Social Register of Mauritius.

(j) in section 30CA –

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

(2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay a school allowance in the amount specified in Part IIA of the Seventh Schedule to an eligible child –

- (a) where the parent or legal guardian of the eligible child is registered on the Social Register of Mauritius; and
- (b) for the months of July 2025 to June 2027, where the parent or legal guardian of the eligible child is not registered on the Social Register of Mauritius.

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

(3) The Director-General shall, pay to every eligible child, in addition to the school allowance payable under subsection (2), an additional sum equivalent to that allowance –

- (a) for the months of December in every year where the parent or legal guardian of the eligible child is registered on the Social Register of Mauritius; and

- (b) for the months of December 2025 and 2026 where the parent or legal guardian of the eligible child is not registered on the Social Register of Mauritius.
- (iii) by repealing subsection (4) and replacing it by the following subsection –
  - (4) Section 30C(3) to (13) shall apply to the payment of the school allowance in respect of an eligible child with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to pay the school allowance –
    - (a) to an eligible child where the parent or legal guardian of the child is registered on the Social Register of Mauritius; and
    - (b) to an eligible child where the parent or legal guardian of the child is not registered on the Social Register of Mauritius, for the months of July 2025 to June 2027.
- (k) in section 30CB –
  - (i) in subsection (1), in the definition of “eligible woman”, in paragraph (a), by adding the following new subparagraphs, the word “and” at the end of subparagraph (ii)m being deleted –
    - (iii) is registered on the Social Register of Mauritius and has reached the third trimester of her pregnancy; or
    - (iv) is not registered on the Social Register of Mauritius and has reached the third trimester of her pregnancy after 7 June 2024 or before 30 June 2027; and
  - (ii) by inserting, after subsection (3), the following new subsection –
    - (3A) Where an eligible woman has reached the third trimester of her pregnancy on or before 30 June 2025, 2026

or 2027, as the case may be, the Director-General shall, for each of the 9 months specified in subsection (3), pay to the woman a maternity allowance equivalent to the allowance payable in respect of the month in which she has reached the third trimester of her pregnancy.

- (iii) in subsection (4), by repealing paragraph (b) and replacing it by the following paragraph –

- (b) where an eligible woman who is not registered on the Social Register of Mauritius has reached the third trimester of her pregnancy before 7 June 2024 or after 30 June 2027.

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

- (7) No application from an eligible woman who has reached the third trimester of her pregnancy on or before 30 June in a year, shall be entertained under this Sub-part after a period of 6 months from the end of that financial year.

- (l) in section 30D, in subsection (1), in the definition of “eligible youth”, in paragraph (a), by adding the following new subparagraph, the word “and” at the end subparagraph (ii) being deleted –

- (iv) is registered on the Social Register of Mauritius; and

- (m) in section 30E –

- (i) in subsection (1), in the definition of “eligible woman”, in paragraph (a), by repealing subparagraph (iv) and replacing it by the following subparagraph –

- (iv) has completed the sixth medical check-up –

- (A) where she is registered on the Social Register of Mauritius; or

- (B) during the period starting on 7 June 2024 and ending on 30 June 2027, where she is not registered on the Social Register of Mauritius; and

- (ii) by repealing subsection (5) and replacing it by the following subsection –

(5) No application from an eligible woman who has completed her sixth medical check-up on or before 30 June in a year, shall be entertained under this Sub-part after a period of 6 months from the end of that financial year.

- (n) in section 32, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) For the purpose of enabling the Director-General to pay the allowances under of Sub-parts IIIB and IIIC to IIIE of Part III, the Responsible Ministry shall, on or before the 8th of each month, submit electronically to the Director-General a list of persons who are registered on the Social Register of Mauritius, including a child, as at the last day of the preceding month, specifying their National Identity Card number, surname, other names and such other particulars as may be determined by the Director-General.

- (o) in section 33, in subsection (2), in paragraph (a), by inserting, after the words “an employee”, the words “or a claimant”;

- (p) by repealing the Seventh Schedule and replacing it by the Seventh Schedule set out in the Fourteenth Schedule to this Act.

#### **54. Statistics Act amended**

The Statistics Act is amended –

- (a) in section 2 –

- (i) by deleting the definition of “official statistics” and replacing it with the following definition –

“official statistics” means statistical data and information that are –

- (a) produced by Statistics Mauritius or by any other institution designated as part of the National Statistical System;
- (b) developed, compiled, and disseminated in accordance with the United Nations Fundamental Principles of Official Statistics, including the principles of professional independence, impartiality, relevance, reliability, transparency, and confidentiality;

- (c) compiled and disseminated to serve the information needs of the public for the purpose of evidence-based policy-making and decision-making, research and international reporting;
  - (d) based on sound scientific methodology, quality standards, and internationally agreed methodologies; and
  - (e) released in accordance with established release calendars and processes.
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“National Statistical System” means the coordinated system of public bodies responsible for the production and dissemination of official statistics in Mauritius, guided by national and international statistical standards;

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

**2A. National Statistical System**

- (1) The National Statistical System shall consist of –
- (a) Statistics Mauritius;
  - (b) the Bank of Mauritius;
  - (c) the Ministry responsible for the subject of health; and
  - (d) any public sector agency designated as producer of official statistics under this Act or other applicable legislation or which, in the opinion of the Director as approved by the Board, is responsible for producing official statistics.

(2) The National Statistical System shall operate as an integrated system for the development, production and dissemination of official statistics in accordance with the provisions of this Act and the United Nations Fundamental Principles of Official Statistics.

(3) Statistics Mauritius shall be responsible for coordinating all activities for the development, production and dissemination of official statistics within the National Statistical System. This includes statistical programming and reporting, monitoring quality, methodologies, data transmission and communication.

(4) Statistics Mauritius shall represent the National Statistical System at the international level.

(5) All producers of official statistics shall cooperate with Statistics Mauritius to ensure consistency, coordination and quality in the national statistical programme.

- (c) in section 3, by deleting the heading and replacing it by the following heading –

**3. Status and functions of Statistics Mauritius**

- (d) in section 4, by adding the following new subsection –

(4) The Director shall promote and safeguard the quality and comprehensiveness of official statistics.

- (e) in section 5 –

- (i) in subsection (1) –

(A) by inserting, after paragraph (d), the following new paragraphs –

(da) shall convene structured consultations with users of official statistics, at least once annually, to –

(i) identify emerging statistical needs;

(ii) assess relevance of existing gaps; and

(iii) gather feedback on data gaps and user satisfaction;

(db) shall establish committees of statisticians, suppliers and users of statistics and other interested parties, for the purposes of this Act or for general educational purposes, on his own initiative or upon request to –

(i) provide regular guidance on statistical development priorities;

(ii) advise on methodologies, dissemination formats, and data innovations;

(iii) promote dialogue between data users and producers; and

(iv) ensure statistical activities are responsive to national development goals;

(B) by repealing paragraph (o);

(f) in section 10, in subsection (1), by deleting the words “On the recommendation of the Board, the Director may, from time to time,” and replacing them by the words “The Director may, independently, or upon the recommendations of the Board,”;

(g) in section 13, in subsection (8), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (a) being deleted –

(c) seek the concurrence of Statistics Mauritius on any proposed amendments to its legislation which may have a direct or indirect effect on the statistical functions or activities carried out by Statistics Mauritius.

(h) by inserting, after section 13A, the following new section –



### **13B. Data sharing among members of National Statistical System**

(1) Notwithstanding any enactment on disclosure and confidentiality, every member of the National Statistical System shall share relevant statistical data with Statistics Mauritius and with each other for the purpose of compiling, analysing and disseminating official statistics.

(2) Data sharing shall be subject to –

- (a) the principles of statistical confidentiality set out in section 22;
- (b) protocols relating to security of data transmission, storage and destruction under sections 20 and 21; and
- (c) written data-sharing agreements or memoranda of understanding which shall state the purpose, duration and data protection responsibilities.

(3) Shared data shall not be used for administrative, enforcement or surveillance purposes.

(4) Statistics Mauritius shall, after consultation with the Data Protection Office, issue and maintain guidelines on data sharing and confidentiality in line with this Act.

(i) in section 14 –

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

(1) Where the Director is of opinion that there may be obtained from records of any public sector agency or other person, information sought in respect of the matter in relation to which the collection of statistical information has been approved or directed, or information which would aid in the completion or correction of the statistical information –

- (a) any person who has the custody of any of the records shall grant access to them to the Director or an authorised officer; and

- (b) any Ministry, Government department or public body in possession of such data shall, upon written request by the Director, provide the data free of charge, within the time and format specified, unless exempted by the Statistics Board for valid operational reasons.

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

(1A) The manner in which data and information are exchanged shall be regulated by the memorandum of understanding signed between Statistics Mauritius and the institution with which data and information are exchanged.

(1B) Administrative data shall be used solely for –

- (a) reducing response burden on any business or individual;
- (b) improving efficiency, coverage, and quality of official statistics; and
- (c) producing integrated statistical outputs.

(1C) The use of administrative data shall be governed by the confidentiality and data sharing provisions under this Act.

- (j) in section 15 –

- (i) in subsection (1), by deleting the words “50,000 rupees” and replacing them by the words “250,000 rupees”
- (ii) in subsection (3), in paragraph (g), by deleting the words “20,000 rupees” and “1,000 rupees” and replacing them by the words “100,000 rupees” and “5,000 rupees”, respectively;
- (iii) by adding the following new subsection –

(4) Where an offence under this section is committed by a corporate body, the corporate body shall be liable to a fine not exceeding 2,500,000 rupees, and every officer or director who knowingly authorised or permitted the offence shall commit the like offence and shall, on conviction,

be liable to a fine not exceeding 500,000 rupees and to imprisonment for term not exceeding one year.

(k) in section 18 –

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

**18. Dissemination of official statistics**

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

(1) Statistics Mauritius shall, with respect to official statistics it produces –

- (a) disseminate official statistics by observing the statistical principles provided for under this Act, particularly by protecting statistical confidentiality, as well as by ensuring equal access for all users, as per the principle of impartiality;
- (b) provide updated information on the methods and procedures used to compile official statistics;
- (c) issue a data dissemination policy to be made publicly available, and any deviation from the date specified in the publication calendar shall be publicly announced and explained; and
- (d) provide data products and services on payment of such fees as may be prescribed.

(iii) by repealing subsection (2);

(l) by inserting, after section 18, the following new section –

**18A. Disclosure of Information**

Notwithstanding section 17, the Director may disclose –

- (a) information available to the public under an enactment or a public document;
  - (b) information in the form of an index or list of the names and addresses of individual undertakings or businesses, together with the telephone numbers at which they may be reached, in relation to statistical matters, the industrial classifications allotted to them, the products they produce, manufacture, process, transport, store, purchase or sell, or the services they provide, in the course of their business, and the number of persons engaged;
  - (c) information in the form of analysis, details of external trade, economic activity, movement of ships and aircraft, and cargo handled at ports; or
  - (d) information relating to a local authority or other statutory body.
- (m) in section 22, in subsection (1) –
  - (i) by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) every external researcher or individual granted access to anonymised microdata or restricted-use files;
  - (ii) by inserting, after paragraph (b), the following new paragraph –
    - (ba) every employee of a public sector agency involved in data sharing or joint statistical projects; and
- (n) in section 23, in subsection (2) –
  - (i) by inserting, after paragraph (b), the following new paragraph –
    - (ba) a representative of the Ministry responsible for the subject of health;

- (ii) in paragraph (d), by deleting the words “the Joint Economic Council” and replacing them by the words “Business Mauritius”;
- (o) in section 24, in subsection (1)(a), by deleting the word “approve,”;
- (p) in section 25, in subsection (3), by deleting the words “4 members” and replacing them by the words “5 members”.

## **55. Statutory Bodies (Accounts and Audit) Act amended**

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

- (a) in section 2 –
  - (i) in the definition of “financial statements”, in paragraph (a), by repealing subparagraph (v) and replacing it by the following subparagraph –
    - (v) a statement of comparison of budget and actual amounts; and
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –
 

“estimates” means the Performance-Based Budget Estimates;

“estimates of expenditure” means the annual estimates of expenditure based on programmes and sub-programmes prepared on a 3-fiscal year rolling basis, specifying the resources to be allocated, the outcomes to be achieved and outputs to be delivered, the estimates for the first year to be approved by the Minister;

“estimates of revenue” means the annual estimates of revenue prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years to be approved by the Minister;

“outcome” means the likely or achieved short-term and medium-term effects of an activity’s or intervention’s outputs;

“outputs” –

- (a) means the products, goods and services resulting from the carrying out of an activity; and
- (b) includes changes resulting from activities relevant to the achievement of outcomes;

“programme” means a group of activities or interventions intended to contribute to a common set of outcomes, specific objectives and outputs that are verifiable, consisting of a defined target and a given budget, including staffing and other necessary resources;

“sub-programme” means the programme hierarchy which breaks programmes into sub-programmes and which in turn break into activities or interventions and is designed to achieve at least one specific objective.

- (b) in section 4B, in subsection (1), by deleting the words “estimates of income and expenditure, both recurrent and capital” and replacing them with the words “estimates of revenue and estimates of expenditure”;
- (c) in section 7, by adding the following new subsection –
  - (4) Every statutory body shall, within 10 months of the close of every fiscal year, submit to the Accountant-General audited financial statements and such information required in prescribed format for consolidation purposes.
- (d) by repealing section 8A;
- (e) in the Schedule, by deleting the following item and its corresponding entry –

Maurice Stratégie Board

Maurice Stratégie Board Act 2024

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

The Statutory Bodies Pension Funds Act is amended, in the First Schedule –

- (a) by deleting the following items and their corresponding entries –

Board of Investment

Fashion and Design Institute

Independent Commission against Corruption

Integrity Reporting Services Agency

Mauritius Research Council

National Computer Board

National Institute for Co-operative Entrepreneurship

Private Secondary Schools Authority

SBI International (Mauritius) Ltd

Small Planters Welfare Fund

State Property Development Co Ltd

Vallee d'Osterlog Endemic Garden Foundation

- (b) by inserting, in the appropriate alphabetical order, the following new items and their corresponding entries –

Academy of Design and Innovation	1 October 2022
Mauritius Digital Promotion Agency	13 May 2023
Mauritius Research and Innovation Council	1 September 2019
National Co-operative College	15 November 2016
Private Secondary Education Authority	9 September 2016
Public Officers' Welfare Council	18 September 2023
SBI (Mauritius) Limited	3 November 2008
Small Farmers Welfare Fund	1 July 2011
Open University of Mauritius	1 July 2012

**57. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended –

- (a) in section 26, in subsection (1)(b), by inserting, after the word “ERS”, the words “or any other termination of contract of employment as approved by the Ministry concerned by the sugar sector with the consent of the Mauritius Cane Industry Authority,”;
- (b) in section 27, by deleting the definition of “cultivation” and replacing it by the following definition –
 

“cultivation” includes the cultivation of sugar cane, of tea, of food crops such as vegetables and fruits and of medicinal and ornamental plants;
- (c) in section 28 –
  - (i) by repealing subsections (2), (2A), (2B) and (4FA);
  - (ii) in subsection (4E)(b), by inserting, after the word “ERS”, the words “or any other termination of contract of employment as approved by the Ministry concerned by the sugar sector with the consent of the Mauritius Cane Industry Authority,”;
- (d) by repealing section 28B;
- (e) in section 29, in subsection (1) –
  - (i) by deleting the words “No land conversion tax shall be payable” and replacing them by the words “Except on prime agricultural land, no land conversion tax shall be payable”;
  - (ii) in paragraph (d), by deleting the words “section 23A” and replacing them by the words “section 23A or any other termination of contract of employment as approved by the Ministry concerned by the sugar sector with the consent of the Mauritius Cane Industry Authority”;
- (f) in the Fourth Schedule, by adding the following new item –
 

13. The Rose Belle Sugar Estate Board
- (g) in the Twelfth Schedule –
  - (i) in Part II, in paragraph 1 –
    - (A) in paragraph (b), by deleting the words “5 years” and replacing them by the words “10 years”;



- (B) in paragraph (c), by deleting the words “land owned” and replacing them by the words “notwithstanding paragraph (b), land owned”;
- (ii) by repealing Part III and replacing it by the following Part –

### **PART III**

1. Where an authority for conversion granted under section 28 in respect of a land to which the rates applicable are the rates specified in Category 1 of Part I and where the land converted is in excess of 5 hectares, the applicant shall, within a period of 1 year, submit an undertaking to plough back the same extent of land which has been converted to food crop/sugarcane as per the requirements and target recommended by the Ministry under current scarcity food crops/sugarcane production to compensate for loss of agricultural production.

2. The extent of land and crops earmarked for ploughing back shall be clearly mentioned on the authority granted under section 28 and the Ministry shall revoke the authority in case the target set is not achieved within the first year as from the date on which the authority is granted.

3. An Agricultural Production Planning Committee shall be set up at the level of the Ministry comprising officers from the Food and Agricultural Research and Extension Institute established under section 3 of the Food and Agricultural Research and Extension Institute Act, the Mauritius Cane Industry Authority as well as agricultural and administrative officers, to ensure monitoring on the extent of land to be ploughed back and evaluation of yearly production yield after each crop cycle over a period of 8 years.

#### **58. Tourism Authority Act amended**

The Tourism Authority Act is amended –

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

“Director-General” means the Director-General of the Mauritius Revenue Authority;

- (b) in section 25A –
  - (i) in subsection (2)(a), by deleting the words “one year” and replacing them by the words “3 years”;
  - (ii) in subsection (4)(b), by deleting the words “one year” and replacing them by the words “3 years”;
- (c) in section 28, in paragraph (a), by deleting the words “12 months” and replacing them by the words “a period of 3 years”;
- (d) by inserting, after Part IV, the following new Part –

#### **PART IVA – TOURIST FEE**

##### **39A. Interpretation of Part IVA**

In this Part –

“manager”, in relation to a licensed tourist accommodation –

- (a) means the person responsible for its management; and
- (b) includes the licensee;

“month” includes part of a month;

“night” means the hours, or part of the hours, between midnight and 6 a.m., and between 6 p.m. and midnight;

“tourist accommodation” –

- (a) means a tourist enterprise specified in Sub-Part I of Part A of the First Schedule; and
- (b) includes a tourist enterprise required to be registered under this Act;

“tourist fee” –

- (a) means the fee charged under section 39B; and
- (b) includes any penalty and interest payable under section 39E.

### **39B. Charge of tourist fee**

(1) Subject to this section, there shall be charged on each tourist, a tourist fee, as specified in the Fifth Schedule, for each night stayed in a tourist.

(2) Where a tourist spends part of a night in a tourist accommodation, the tourist fee shall be payable only if the tourist has been charged for the accommodation.

(3) The manager of every tourist accommodation shall collect the tourist fee under subsection (1) and remit it to the Director-General.

(4) Subsections (1) and (2) shall not apply to a tourist who is under the age of 12 years.

### **39C. Registration of tourist accommodation**

(1) Every manager of a licensed tourist accommodation shall register with the Director-General the tourist accommodation at least 5 days before the commencement of this Part.

(2) Every manager of a tourist accommodation licensed after the commencement of this Part shall register with the Director-General the tourist accommodation within 14 days of its licensing.

(3) Registration under subsections (1) and (2) shall be made in such form and manner as the Director-General may determine.

(4) Where a licensed tourist accommodation ceases its activity, the manager shall, within 7 days thereof, give written notice to that effect to the Director-General.

(5) Any manager of a licensed tourist accommodation who fails to comply with this section shall commit an offence.

### **39D. Obligation to submit return and pay tourist fee**

(1) (a) The manager of every tourist accommodation shall submit electronically to the Director-General a monthly return giving the following details for each night of the month –

- (i) the number of tourists in respect of whom a tourist fee is payable;
- (ii) the number of tourists under the age of 12 years in respect of whom a tourist fee is not payable;
- (iii) the number of other residents;
- (iv) the amount of tourist fee payable and collected; and
- (v) such other particulars as may be required by him.

(b) The manager shall pay electronically to the Director-General the tourist fee collected in Euros.

(2) The return required under subsection (1), with respect to a month, shall be submitted together with the tourist fee corresponding to that month, to the Director-General on or before the end of the following month.

(3) Where a tourist accommodation ceases its activity, the fee collected under subsection (1) shall be remitted to the Director-General within 7 days of the date of the cessation of its activities.

### **39E. Penalty and interest for late payment of fee**

(1) Subject to subsection (2), where a manager of a licensed tourist accommodation fails to remit the tourist fee on the last day on which it is payable, he shall be liable to pay to the Director-General, in addition to the fee –

- (a) a penalty of 10 per cent of the amount of the fee; and
- (b) interest at the rate of one per cent per month or part of the month on any amount of fee unpaid as at the last date of payment.

(2) The penalty and interest calculated under subsection (1) shall not exceed 100 per cent of the tourist fee payable.

### **39F. Power to waive penalty or interest**

(1) The Director-General may waive the whole or part of any penalty or interest imposed under this Part where he is satisfied that failure to comply with this Part was attributable to a just or reasonable cause.

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

### **39G. Assessment and recovery of tourist fee**

The provisions of Parts VII, VIII and IX, sections 67, 68, 69, 70 and 71 of the Value Added Tax Act and Sub-Part B of Part IVC of the Mauritius Revenue Authority Act shall apply to the tourist fee with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this Part.

### **39H. Offences relating to tourist fee**

- (1) Any manager of a tourist accommodation who –
- (a) fails to pay the amount of tourist fee under this Part;
  - (b) fails to submit the return as required under section 39D or submits a return which is false or misleading in any material particular; or
  - (c) otherwise contravenes this Part,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

(2) Where a person is convicted for an offence under subsection (1), he may, in addition to any penalty and interest imposed, be ordered by the court to submit the return and pay the tourist fee, within such period as the court may determine.

- (e) by adding the Fifth Schedule set out in the Fifteenth Schedule to this Act.

## **59. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended, in section 3A, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Any deed or document submitted electronically to the Conservator of Mortgages and saved in the MIPD by a notary, a bank and an insurance company or any such entity as may be prescribed, including a deed or document which has been signed by the parties with a secure electronic signature in conformity with section 16 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act, provided that such deed or document includes a declaration made by the parties confirming that the electronic signature in the deed or document is in accordance with the Electronic Transactions Act.

## **60. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act amended**

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act is amended –

- (a) in section 4, in subsection (1), by inserting, after the words “National Sanctions Committee which”, the words “shall be a body corporate and”;
- (b) in section 32 –
  - (i) in subsection (1), by deleting the word “advise” and replacing it by the word “require”;
  - (ii) in subsection (2), by deleting the words “may appoint a fit and proper person as administrator to manage those funds or other assets” and replacing them by the words “shall order the Financial Crimes Commission, through its Asset Recovery and Management Division, to manage these funds or other assets”;
  - (iii) by inserting, after subsection (2), the following new subsection –

(3) Where the Financial Crimes Commission is ordered to manage funds and other assets under subsection (2), it may, where it is expedient to do so, apply to the

Designated Judge for an order to realise the funds or other assets of the designated party.

- (c) in the Second Schedule, by adding the following new item –

**15.** United Nations Security Council Resolution 2653 (2022)

**61. Value Added Tax Act amended**

The Value Added Tax Act is amended –

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

“digital or electronic service” means such service specified in Part III of the Tenth Schedule which is supplied –

- (a) by a foreign supplier over the internet or an electronic network which is reliant on the internet; or
- (b) by a foreign supplier and is dependent on information technology for its supply;

“foreign supplier” means any person who –

- (a) has no permanent establishment in Mauritius or has his place of abode outside Mauritius; and
- (b) supplies, in the course of his business, digital or electronic services to a person in Mauritius;

- (b) in section 12, by inserting, after subsection (1), the following new subsection –

(1A) (a) Notwithstanding subsection (1), where a foreign supplier receives payment in any of the foreign currencies specified in subsection 6(5) of the Income Tax Act, it shall submit its VAT return under section 22 and pay any tax specified therein in that currency.

(b) Where the payment specified in paragraph (a) is received in more than one currency, it shall submit its VAT return under section 22 and pay any tax specified therein in a currency of his choice among the currencies specified in paragraph (a).

- (c) by repealing sections 14A and 14B and replacing them by the following sections –

**14A. Foreign supplier to charge VAT**

(1) VAT shall be charged in accordance with sections 9, 10 and 12 on any digital or electronic service.

(2) Where a foreign supplier is required to be registered under section 15(2)(a)(iii) and his turnover of taxable supplies exceeds or is likely to exceed the amount specified in the Sixth Schedule or its equivalent in foreign currency, he shall appoint a tax representative who shall have a permanent establishment in Mauritius.

(3) The tax representative appointed under subsection (2) shall be –

- (a) responsible for submitting a return and remitting any payment under section 22 to the Director-General; and
- (b) answerable for the doing of all such other things as are required to be done under this Act.

(4) A foreign supplier shall treat the recipient of a supply as a person in Mauritius if any two of the following items are non-contradictory and support the conclusion that the person is in Mauritius –

- (a) the billing address of the person to whom the supply is made;
- (b) the location of the bank from which the payment for the service to the supplier originates;
- (c) the internet protocol or another geolocation method address of the device used by the person to whom the supply is made;
- (d) the international country code provided by the person to whom the supply is made in his contact details (mobile phone or land-based phone); or
- (e) any commercially relevant information.



(5) The provisions of this section shall not apply where the digital or electronic services are covered under section 14.

- (d) in section 15, in subsection (2)(a), by adding the following new subparagraph, the comma after the word “supplies” in subparagraph (ii) being deleted and replaced with the words “; or” and the word “or” in subparagraph (i) being deleted –

(iii) the supply of digital or electronic services specified in Part III of the Tenth Schedule, irrespective of his turnover of taxable supplies,

- (e) in section 19, by inserting, after subsection (3), the following new subsection –

(3A) Subsection (2)(a) and (b) shall not apply to a foreign supplier supplying digital or electronic services.

- (f) in section 20, by repealing subsection (7) and replacing it by the following subsection –

(7) This section shall not apply to foreign suppliers supplying digital or electronic services and the business specified in item 6(2)(b) of the Fifth Schedule and items 1 and 4 of Part II of the Tenth Schedule.

- (g) in section 21, in subsection (2) –

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

(ba) rental of parking space for motor cars and other motor vehicles specified in paragraph (b) and any other motor cars and motor vehicles except those used for the furtherance of the business;

- (ii) by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (ga) being deleted –

(i) the supply of digital or electronic services.

(h) in section 22 –

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

(1D) Subsection (1C) shall not apply to foreign suppliers supplying digital or electronic services.

(1E) Every foreign supplier shall, at the time of submitting his return, also submit electronically a list of taxable supplies made to any person in Mauritius, in such manner and in such form as the Director-General may determine.

(ii) by adding the following new subsection –

(4) Notwithstanding subsection (1), where a person is registered under section 15(2)(a)(iii), he shall, after the end of every taxable period within 20 days or such time as may be prescribed, submit electronically to the Director-General in respect of that period a return, in such manner and in such form as may be approved by the Director-General, and pay any tax thereon.

(i) by inserting, after section 27A, the following new section –

**27AB. Imposition of penalty and interest**

The total amount of penalty and interest imposed under this Act, other than penalties imposed under sections 15B, 20B, 20C, 26 and 26A, shall not exceed one hundred per cent of the amount of tax due.

(j) in section 28A, in subsection (1), by inserting, after the words “Notwithstanding this Act”, the words “and subject to section 37”;

(k) in section 32A, by adding the following new subsection –

(3) Any person who fails to cooperate with the Director-General in the exercise of his powers under subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

(l) in section 37 –

- (i) in subsection (1), by deleting the words “on such information as is available to him” and replacing them by the words “according to the best of his judgement”;
- (ii) in subsection (3) by deleting the words “4 years” and replacing them by the words “2 years”;
- (iii) by adding the following new subsection –

(6) Notwithstanding the other provisions of this section, the Director-General may, in cases of non-declaration or under-declaration of supplies and overstatement of credit for input tax, make assessments under this section in respect of a period beyond 2 years but not exceeding 4 years immediately following the last day of the taxable period in which the liability to pay tax arose.

- (m) in section 53J, by repealing subsection (4);
- (n) by inserting, after Part XB, the following new Part –

#### **Part XC – FAIR SHARE CONTRIBUTION**

##### **53M. Interpretation**

In this Part –

“accounting year” means a period of 12 months ending on the date of the annual closing of the accounts of a company;

“bank” –

- (a) has the same meaning as in the Banking Act; but
- (b) does not include the Development Bank of Mauritius Ltd;

“chargeable income” has the same meaning as in the Income Tax Act;

“company” –

- (a) means a body corporate, other than a local authority, whether incorporated in Mauritius or elsewhere; and
- (b) includes –

- (i) a non-resident *société*;
- (ii) a cell of a protected cell company;
- (iii) a variable capital company, its sub-fund or special purpose vehicle;
- (iv) a foundation;
- (v) a trust or a trustee of a unit trust scheme; but
- (c) does not include –
  - (i) a global business entity;
  - (ii) an entity listed under Part I of the Second Schedule of the Income Tax Act; and
  - (iii) a company which qualifies for an exemption under items 11, 11A, 26, 28, 29, 30, 30A, 31(b), 34, 36, 38, 49, 50, 56, 57, 58 and 59 of Sub-part C of Part II of the Second Schedule of the Income Tax Act;

“global business entity” has the same meaning as in the Income Tax Act.

### **53N. Liability to fair share contribution**

- (1) Subject to this Part, every company having –
  - (a) supplies exceeding 24 million rupees in an accounting year or is required to be registered under this Act; and
  - (b) chargeable income exceeding 24 million rupees in an accounting year,

shall be liable to pay to the Director-General a fair share contribution as specified in subsections (2) and (3), as the case may be.

- (2) Subject to subsection (6), in the case of a company other than a bank, the fair share contribution specified in subsection (1) shall be at the rate of –

- (a) 5 per cent of its chargeable income, where it is subject to income tax at the rate specified under Part IV of the First Schedule to the Income Tax Act; or
- (b) 2 per cent of its chargeable income, where it is subject to income tax at the rate specified under Part II of the First Schedule to the Income Tax Act.

(3) Subject to subsection (7), in the case of a bank, the fair share contribution specified in subsection (1) shall be at the rate of 5 per cent of its chargeable income.

(4) Subject to subsection (7), in addition to the fair share contribution referred to in subsection (3), every bank shall in an accounting year, be liable to an additional fair share contribution equivalent to 2.5 per cent of its chargeable income arising from transactions with residents, other than from a global business entity.

(5) Notwithstanding this Act, any amount of fair share contribution and additional fair share contribution payable under this Part shall not be reduced by any credit available under the Income Tax Act.

(6) The amount of fair share contribution payable by a telecommunication company licensed under the Information and Communication Technologies Act shall be reduced by such an amount as may be required to ensure that the total amount of –

- (a) fair share contribution charged under subsection (2);
- (b) income tax or AMT payable, as the case may be, under sections 44 and 44AA of the Income Tax Act;
- (c) CSR charged under Sub-part AD of Part IV of the Income Tax Act;
- (d) CCR Levy charged under Sub-part AE of Part IV of the Income Tax Act; and

- (e) solidarity levy charged under Sub-part AC of Part IV of the Income Tax Act,

payable by the company does not exceed 35 per cent of its chargeable income.

(7) The amount of fair share contribution or additional fair share contribution payable by a bank shall be reduced by such an amount as may be required to ensure that the total amount of –

- (a) additional fair share contribution charged under subsection (4);
- (b) income tax under section 44C of the Income Tax Act;
- (c) CSR charged under Sub-part AD of Part IV of the Income Tax Act;
- (d) CCR Levy charged under Sub-part AE of Part IV of the Income Tax Act;
- (e) special levy on banks charged under Part XB; and
- (f) fair share contribution charged under subsection (3),

payable by a bank does not exceed 35 per cent of its chargeable income.

(8) The fair share contribution and the additional fair share contribution specified in subsections (1) and (4) shall apply in respect of income derived from 1 July 2025 to 30 June 2028.

### **53P. Submissions of statements for fair share contribution**

(1) Every company liable to fair share contribution and additional fair share contribution under this sub-part, shall submit electronically to the Director-General, in respect of each quarter or part of a quarter in respect of which the company is liable to contribution under subsection 53N(8), a statement in such form as may be approved by the Director-General, and pay the corresponding contribution in accordance with the statement, in the following manner –

<b><i>Quarter</i></b>	<b><i>Income for the period</i></b>	<b><i>Due date for submission of Statement and payment of contribution</i></b>
First	3 months commencing on the first day of the accounting year	within 3 months from the end of the month in which the first quarter ends
Second	3 months immediately following the end of the first quarter	within 3 months from the end of the month in which the second quarter ends
Third	3 months immediately following the end of the second quarter	within 3 months from the end of the month in which the third quarter ends
Fourth	12 months ending on the last day of the accounting year	within 6 months from the end of the month in which the accounting year ends

(2) Notwithstanding subsection (1), the due date for the submission of Statement and payment of contribution for quarters ending on 31 March and 30 September shall be 2 days excluding Saturdays and public holidays, before the end of June and December respectively.

(3) The chargeable income of a company in respect of the first, second and third quarters for which a statement is submitted, shall at the option of the company –

- (a) be deemed to be 25 per cent of the chargeable income of the company for the accounting year ending immediately prior to the commencement of that quarter; or
- (b) be calculated as the difference between –
  - (i) the gross income derived in respect of that quarter; and
  - (ii) the allowable deductions for that quarter, including any allowable loss brought forward from the accounting year immediately preceding that quarter or from the immediately preceding quarter, as applicable.

(4) The chargeable income of a company in respect of the fourth quarter for which a statement is required to be submitted,

shall be the chargeable income applicable for the whole accounting year.

(5) The fair share contribution and additional fair share contribution payable on the chargeable income referred to in subsection (4) shall be reduced by the amount paid by the company for the first, second and third quarters, referred to in subsection (1), and the balance including any penalties or interests shall be payable as specified in subsection (1).

(6) Subject to subsection (7), where any of the three months of a quarter specified in subsection (1) does not fall between the period specified in section 53N(8), the chargeable income for that quarter shall be reduced proportionately to the number of months of that quarter not falling under that period.

(7) Where the statement referred to subsection (1) is with respect to the fourth quarter of the accounting year, the proportion referred to subsection (6) shall be calculated by reference to 12 months or the number of months in respect of which the company was deriving gross income and the number of months falling within the period specified in section 53N(8).

### **53Q. Penalty and interest for late payment of fair share contribution**

Where a company fails to pay the contribution on or before the due date specified under section 53P(1), the company shall, in addition to the amount of the contribution payable, be liable to –

- (a) a penalty of 2.5 per cent of the unpaid contribution; and
- (b) interest at the rate of 0.25 per cent per month or part of a month, calculated on the unpaid contribution, exclusive of the penalty under paragraph (a), for the period during which the amount remains unpaid.

### **53R. Assessment and recovery of fair share contribution**

Parts VII, VIII, IX and XI and sections 68, 69, 70 and 71 shall apply to the assessment, collection and recovery of the fair share contribution, with such modifications, adaptations and exceptions as may be necessary.

- (o) in section 59, in paragraph (a), by deleting the words “29, 31 or 32” and replacing them by the words “29 or 31”;



- (p) in section 60 –
- (i) in subsection (1), by deleting the words “under section 36(5),” and “50,000 rupees” and replacing them by the words “under section” and “100,000 rupees”, respectively;
  - (ii) in subsection (2) –
    - (A) by deleting the words “double the amount of tax involved” and replacing them by the words “500,000 rupees”;
    - (B) by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
      - (b) Where a person is convicted under section 57 or 59(b) or (c), he shall, in addition to any penalty imposed under paragraph (a), be ordered by the court to pay an amount which shall not exceed double the amount of tax to which he is liable.
  - (iii) in subsection (3) –
    - (A) in paragraph (a), by deleting the words “treble the amount of tax involved” and replacing them by the words “1,000,000 rupees”;
    - (B) by adding the following new paragraph –
      - (c) Where a person is convicted for an offence under section 54, 55 or 58, he shall, in addition to any penalty imposed under paragraph (a), be ordered by the court to pay an amount not exceeding double the amount of tax to which he is liable.
- (q) by repealing section 64 and replacing it by the following section –

**64. VAT liability of appointed person**

(1) Where an administrator, an executor, a receiver or a liquidator is appointed to manage or wind up the business of any taxable person, the appointed person shall –

- (a) give notice of his appointment to the Director-General, within 15 days of the date of the

appointment, in such manner and in such form as may be approved by the Director-General;

- (b) before disposing of any asset of the company, set aside such sum out of the asset as appears to the Director-General to be sufficient to provide for any VAT that is or may become due and payable by the taxable person and pay that sum to the Director-General;
- (c) do everything that is required to be done by a taxable person under this Act.

(2) Any appointed person who, without reasonable cause or justification, fails to comply with any of the requirements of subsection (1) shall be personally liable to pay any VAT that is or may become due and payable and shall commit an offence.

(r) in the First Schedule –

- (i) by deleting item 7;
- (ii) by inserting, after item 43, the following new item –

43A. Services offered to foreign vessels by the Mauritius Ports Authority.

(s) in the Fifth Schedule –

- (i) in item 2 –
  - (A) by inserting, after paragraph (fc), the following new paragraphs –
    - (fca) frozen vegetables of headings 07.10 and 20.04;
    - (fcb) prepared or preserved vegetables of headings 20.02, 20.03 and 20.05 and HS Codes 2001.10.00 and 2001.90.20;
  - (B) by inserting, after paragraph (fg), the following new paragraph –
    - (fh) Homogenised food preparations suitable for infants of H.S. Codes 2005.10.00, 2007.10.10, 2007.10.90 and 2104.20.00;

- (ii) in item 6, in paragraph (1), by deleting the words "are performed" and replacing them by the words "are performed, provided the services are not consumed in Mauritius";
- (iii) in item 32, by deleting the words "video records" and replacing them by the words "video records and cameras for CCTV systems";
- (iv) by adding the following new items –
  - 62. Hairdressing services.
  - 63. Services provided by licensed shipping agents to owners of foreign ships, except services provided to crew members or passengers.
- (t) in the Sixth Schedule, by deleting the figure "6" and replacing it by the figure "3";
- (u) in the Ninth Schedule, by deleting item 18 and its corresponding entries and replacing it by the following item and its corresponding entries –

18.	Any person engaged in the implementation of a Government project funded by a foreign State or a donor organisation to the extent of at least 50 per cent of the estimated project value from – <ul style="list-style-type: none"> <li>(a) a grant; or</li> <li>(b) concessionary financing,</li> </ul> as the Ministry responsible for the subject of Finance may approve.	Procurement of goods, works, consultancy services or other related services in respect of the implementation of the project referred to in Column 1.
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- (v) in the Tenth Schedule –
  - (i) in PART I –

(A) in item 7, by deleting the words “Clearing and forwarding agent” and replacing them by the words “Freight forwarding agent”;

(B) by adding the following new item –

26. Holder of Pleasure Craft Licence issued by the Tourism Authority in respect of a pleasure craft of more than 12 metres used for commercial purposes

(ii) by adding the following new part –

### **PART III**

[Sections 2, 14A and 15(2)(a)(iii)]

#### **Digitally or electronically supplied services consist of –**

1. Supplies of images or texts, such as photographs, screensavers, electronic books and other digitised documents

2. Supplies of music, films, television shows, games and programmes on demand

3. Supplies of applications, software and software maintenance

4. Website supply or web hosting services

5. Advertising space on a website

6. Online magazines

7. Distance maintenance of programmes and equipment

(w) in the Twelfth Schedule, in Part I, by inserting, in the appropriate alphabetical order, the following new item –

Harvesting services

## **62. Water Resources Act 2024 amended**

The Water Resources Act 2024 is amended –

(a) in section 9, by adding the following new subsection –

(3) The Director of the Water Resources Unit of the Ministry shall, on 1 November 2024, be deemed to be the Director of the Commission.

- (b) in section 10, by inserting, after subsection (1), the following new subsection –

(1A) Without prejudice to subsection (1), every officer of the Water Resources Unit of the Ministry shall, on 1 November 2024, be deemed to be officers of the Commission.

### **63. Economic Development Board (Smart City Scheme) Regulations 2015 amended**

The Economic Development Board (Smart City Scheme) Regulations 2015 are amended –

- (a) in regulation 9, by inserting, after paragraph (5), the following new paragraph –

(5A) A smart city company or a smart city developer shall, on the issue of an SCS certificate, pay to the Economic Development Board, in respect of land area within a smart city which is being parcelled out, a smart city fee, which shall be computed in accordance with Part II of the Second Schedule to the Morcellement Act.

- (b) in regulation 22 –

- (i) by revoking paragraphs (1) to (4) and replacing them by the following paragraphs –

(1) A smart city company or smart city developer shall be deemed to be registered for VAT purposes in order to enable it to fully recover VAT paid on buildings and infrastructure until the period ending 30 June 2027.

(2) A smart city company or smart city developer shall, in respect of a project relating to the construction of a public transport station/terminal, be eligible to claim refund of VAT on buildings, capital goods and construction of public roads, for a period not exceeding 8 succeeding income years as from the date of the SCS Certificate.

(3) A smart city company or smart city developer

shall be eligible to claim refund of VAT for construction of public roads or roads that will be made available to the general public.

(4) (a) Where a smart city company or smart city developer imports any dutiable goods, other than furniture, to be used in infrastructure works for the construction of a public transport station/terminal, no customs duty shall be paid on those goods.

(b) Where in relation to the construction of a public transport station/terminal, a smart city company or smart city developer imports furniture in such condition that it would, to the satisfaction of the Economic Development Board with the concurrence of Customs Department of the Mauritius Revenue Authority, require further processing resulting into value addition of at least 20 per cent of the c.i.f. value at import, no customs duty shall be paid on that furniture.

(ii) by inserting, after paragraph (4), the following new paragraph, the existing paragraph (5) being renumbered as paragraph (6) –

(5) Income derived by a smart city company or smart city developer in respect of a project relating to the construction of a public transport station/terminal shall be exempt from income tax under the Income Tax Act provided that –

(a) the period of exemption does not exceed 8 succeeding income years as from the date of the SCS certificate; and

(b) the income is from an activity pertaining to the development and sale, rental or management of immovable property, other than an activity in respect of the supply of goods and services.

(c) by inserting, after regulation 22, the following new regulation –

## **22A. Saving**

Notwithstanding the revocation of regulation 22(3), the revoked regulation 22(3)(a) shall continue to apply to a smart city company, smart city developer and Special Purpose Vehicle (SPV) set up under regulation 10(5) or 11(3) or Smart City Management Company, where a smart city company has been issued with a SCS certificate prior to 5 June 2025 under these regulations.

## **64. Transitional provision**

Any reference to the Assessment Review Committee in sections 16, 26, 29 and 31 shall, on the commencement of the Revenue Tribunal Act 2025, be construed as a reference to the Revenue Tribunal.

## **65. Validation of resolutions**

The resolutions adopted by the National Assembly on 5 June 2025 are validated.

## **66. Commencement**

(1) Sections 11(a) and (c), 12(b)(i)(A) and (B), 16(i)(i)(F), 23(f)(ii), 26(b), 35(b), 35(d) insofar as it relates to the Tourism Authority Act, (e) and (f), 58(a), (d) and (e) and 61(t) and (v)(i)(B) shall come into operation on 1 October 2025.

(2) Section 11(d) shall come into operation on 2 February 2026.

(3) Sections 11(i) and (n), 12(b)(ii)(A) and (D), 16(b), (i)(ii)(A)(II) and (V) and (I), 39(a), (b) (c), (d), (e) and (g), 40 and 53(a) insofar as it relates to the definition of “pension age” and (e) shall come into operation on 1 September 2025.

(4) Sections 12(b)(i)(C) and (D), (ii)(B) and (F), 16(h), (i)(i)(A), (B), (C) and (D) and (i)(ii)(A)(VII) and 61(s)(i) and (iv) insofar as it relates to item 62 shall be deemed to have come into operation on 6 June 2025.

(5) Sections 14(a), (d) and (f), 25, 35(a), 36, 39(f) and 43(b)(iii) shall come into operation on a date to be fixed by Proclamation.

(6) Sections 16(i)(i)(E), 26(d)(ii), (i), (I), (m), (n), (v) and (w) and 53(f)(i) and (ii), (i)(i) and (iii), (j), (k)(i), (ii) and (iv), (I), (m), (n) and (p) shall be deemed to have come into operation on 1 July 2025.

(7) Section 16(i)(ii)(A)(III) shall be deemed to have come into operation on 1 August 2024.

(8) Sections 16(j) and 23(ac) shall come into operation on 1 December 2025.

(9) Sections 18(c)(vi) insofar as it relates to subsection (3B) and (d)(iii) shall be deemed to have come into operation on 1 July 2024.

(10) Sections 23(e) and 61(a), (b), (c), (d), (e), (f), (g)(ii), (h) and (v)(ii) shall come into operation on 1 January 2026.

(11) Section 23(f)(iii) insofar as it relates to subsections (5), (6), (7), (8) and (9) shall come into operation on 1 March 2026.

(12) Section 26(a)(i), (c)(ii)(A) and (B)(II) and (iv), (k), (y) and (z)(ii)(A) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2025 and in respect of every subsequent income year.

(13) Section 26(a)(ii), (d)(i)(A) and (v)(A) to (G), (j) and (z)(ii)(B)(I) and (C) shall come into operation in respect of the year of assessment commencing on 1 July 2026 and in respect of every subsequent year of assessment.

(14) Section 26(d)(iv) and (v)(H), (p), (q) and (r)(ii) shall be deemed to have come into operation in respect of the year of assessment commencing on 1 July 2025 and in respect of every subsequent year of assessment.

(15) Section 37 shall be deemed to have come into operation on 22 November 2024.

(16) Section 48 shall be deemed to have come into operation on 5 September 2020.

(17) Section 58(b) and (c) shall come into operation on 15 January 2026.

(18) Section 61(m) shall be deemed to have come into operation in respect of the accounting period starting on or after 1 July 2025 and in respect of every subsequent accounting period.

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## **FIRST SCHEDULE**

[Section 11(n)]

## **FIFTH SCHEDULE**

[Section 35(3)]

		<b>PROCESSING FEE PER BILL OF ENTRY (Rs)</b>
<b>1.</b>	Import bill of entry	140
<b>2.</b>	Export bill of entry	70
<b>3.</b>	Every amended bill of entry	50

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**SECOND SCHEDULE**  
[Section 12(b)(i)(A) and (B)]

**PART I**

1704.90.00, 8525.89.00

**PART II**

Heading	H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
				%	%	%	%	%	%	%	%	%	%	%	%	%
		- Other:														
	1704.90.10	--- White chocolate	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	1704.90.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
		- Television cameras, digital cameras and video camera recorders:														
		-- Other:														
	8525.89.10	--- Cameras for CCTV systems	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	8525.89.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0	0

**THIRD SCHEDULE**  
[Section 12(b)(i)(C) and (D)]

**PART I**

8704.41.11, 8704.41.12, 8704.41.13, 8704.41.14, 8704.41.51, 8704.41.52, 8704.41.53, 8704.41.54, 8704.41.55, 8704.41.56, 8704.41.57, 8704.41.58, 8704.41.59, 8704.51.11, 8704.51.12, 8704.51.13, 8704.51.14, 8704.51.51, 8704.51.52, 8704.51.53, 8704.51.54, 8704.51.55, 8704.51.56, 8704.51.57, 8704.51.58, 8704.51.59

**PART II**

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:														
	-- g.v.w. not exceeding 5 tonnes:														
	--- Trucks of the pick-up type with														

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	single or double space cabin:														
8704.41.11	---- New, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.12	---- New, with single space cabin, capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.13	---- Second-hand, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.14	---- Second-hand, with single space cabin, capable of being charged by	U	0	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	plugging to external source of electric power														
8704.41.15	---- New, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.16	---- New, with double space cabin, capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.17	---- Second-hand, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.18	---- Second-hand, with double space cabin, capable of being charged by	U	0	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	plugging to external source of electric power														
	--- Chassis, fitted with engine and cabin only:														
8704.41.51	---- For motor vehicles of HS Codes 8704.41.11, 8704.41.12, 8704.41.13, 8704.41.14, 8704.41.21, 8704.41.22, 8704.41.31 and 8704.41.41	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.52	---- For motor vehicles of HS Code 8704.41.16 and 8704.41.18	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.53	---- For motor vehicles of HS Code 8704.41.15 and 8704.41.17	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.54	---- For motor vehicles of HS	U	0	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	Code 8704.41.32 and 8704.41.42														
8704.41.55	---- For motor vehicles of HS Code 8704.41.33 and 8704.41.43	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.41.56	---- For motor vehicles of HS Codes 8704.41.34 and 8704.41.44	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:														
	-- g.v.w. not exceeding 5 tonnes:														
	--- Trucks of the pick-up type with single or double space cabin:														

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
8704.51.11	---- New, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.12	---- New, with single space cabin, capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.13	---- Second-hand, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.14	---- Second-hand, with single space cabin, capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0



H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
8704.51.15	---- New, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.16	---- New, with double space cabin, capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.17	---- Second-hand, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.18	---- Second-hand, with double space cabin, capable of being charged by plugging to external source of electric power	U	0	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	--- Chassis, fitted with engine and cabin only:														
8704.51.51	---- For motor vehicles of HS Codes 8704.51.11, 8704.51.12, 8704.51.13, 8704.51.14, 8704.51.21, 8704.51.22, 8704.51.31 and 8704.51.41	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.52	---- For motor vehicles of HS Code 8704.51.16 and 8704.51.18	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.53	---- For motor vehicles of H. S. Code 8704.51.15 and 8704.51.17	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.54	---- For motor vehicles of HS Code 8704.51.32 and 8704.51.42	U	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.51.55	---- For motor vehicles of HS	U	0	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
	Code 8704.51.33 and 8704.51.43														
8704.51.56	---- For motor vehicles of HS Codes 8704.51.34 and 8704.51.44	U	0	0	0	0	0	0	0	0	0	0	0	0	0

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**FOURTH SCHEDULE**  
[Section 12(b)(i)(E)]

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA	UAE
			%	%	%	%	%	%	%	%	%	%	%	%	%
2202.99.80	--- Food supplements for use to maintain general health or well being	kg	0	0	0	0	0	0	0	0	0	0	0	0	0

**FIFTH SCHEDULE**  
[Section 16(i)(i)(A) and (B)]

**PART I**

0402.99.10,	0403.20.10,	0403.90.10,	1702.11.10,	1702.19.10,	1702.20.10,
1702.30.10,	1702.40.10,	1702.50.10,	1702.60.10,	1702.90.10,	2009.11.00,
2009.12.00,	2009.19.00,	2009.21.00,	2009.29.00,	2009.31.00,	2009.39.00,
2009.41.00,	2009.49.00,	2009.50.00,	2009.61.90,	2009.69.90,	2009.71.00,
2009.79.00,	2009.81.00,	2009.89.00,	2009.90.00,	2106.90.60,	2106.90.70,
2202.10.11,	2202.10.12,	2202.10.13,	2202.10.19,	2202.10.91,	2202.10.99,
2202.91.10,	2202.91.90,	2202.99.10,	2202.99.20,	2202.99.30,	2202.99.40,
2202.99.50,	2202.99.60,	2202.99.70,	2202.99.90,	2203.00.11,	2203.00.19,
2203.00.91,	2203.00.99,	2204.10.10,	2204.10.91,	2204.10.92,	2204.10.93,
2204.10.99,	2204.21.11,	2204.21.12,	2204.21.13,	2204.21.19,	2204.21.91,
2204.21.92,	2204.21.93,	2204.21.94,	2204.21.99,	2204.22.10,	2204.22.91,
2204.22.92,	2204.22.93,	2204.22.99,	2204.29.11,	2204.29.19,	2204.29.21,
2204.29.29,	2204.29.30,	2204.29.91,	2204.29.92,	2204.29.93,	2204.29.94,
2204.29.99,	2205.10.91,	2205.10.92,	2205.10.93,	2205.10.99,	2205.90.11,
2205.90.19,	2205.90.91,	2205.90.92,	2205.90.93,	2205.90.99,	2206.00.11,
2206.00.12,	2206.00.13,	2206.00.19,	2206.00.21,	2206.00.29,	2206.00.31,
2206.00.39,	2206.00.41,	2206.00.42,	2206.00.43,	2206.00.49,	2206.00.51,
2206.00.59,	2206.00.61,	2206.00.62,	2206.00.63,	2206.00.64,	2206.00.65,
2206.00.66,	2206.00.71,	2206.00.72,	2206.00.73,	2206.00.74,	2206.00.75,
2206.00.76,	2206.00.81,	2206.00.82,	2206.00.83,	2206.00.84,	2206.00.85,
2206.00.86,	2206.00.91,	2206.00.92,	2206.00.93,	2206.00.94,	2206.00.95,
2206.00.99,	2208.20.11,	2208.20.19,	2208.20.21,	2208.20.22,	2208.20.29,
2208.20.90,	2208.30.10,	2208.30.90,	2208.40.10,	2208.40.20,	2208.40.30,
2208.40.40,	2208.40.90,	2208.50.11,	2208.50.19,	2208.50.21,	2208.50.29,
2208.50.91,	2208.50.99,	2208.60.10,	2208.60.20,	2208.60.30,	2208.60.90,
2208.70.11,	2208.70.19,	2208.70.90,	2208.90.11,	2208.90.12,	2208.90.19,
2208.90.21,	2208.90.22,	2208.90.23,	2208.90.29,	2208.90.31,	2208.90.39,
2208.90.61,	2208.90.69,	2208.90.91,	2208.90.92,	2208.90.93,	2208.90.99,
2402.10.10,	2402.10.90,	2402.20.00,	2402.90.10,	2402.90.90,	8703.21.15,
8703.21.19,	8703.21.95,	8703.21.99,	8703.22.13,	8703.22.14,	8703.22.19,
8703.22.93,	8703.22.94,	8703.22.99,	8703.23.13,	8703.23.14,	8703.23.15,
8703.23.16,	8703.23.17,	8703.23.19,	8703.23.93,	8703.23.94,	8703.23.95,
8703.23.96,	8703.23.97,	8703.23.99,	8703.24.13,	8703.24.19,	8703.24.93,
8703.24.99,	8703.31.15,	8703.31.16,	8703.31.17,	8703.31.18,	8703.31.19,
8703.31.95,	8703.31.96,	8703.31.97,	8703.31.98,	8703.31.99,	8703.32.13,
8703.32.14,	8703.32.15,	8703.32.16,	8703.32.17,	8703.32.19,	8703.32.93,
8703.32.94,	8703.32.95,	8703.32.96,	8703.32.97,	8703.32.99,	8703.33.13,
8703.33.19,	8703.33.93,	8703.33.99,	8703.40.12,	8703.40.13,	8703.40.14,
8703.40.15,	8703.40.16,	8703.40.92,	8703.40.93,	8703.40.94,	8703.40.95,
8703.40.96,	8703.50.12,	8703.50.13,	8703.50.14,	8703.50.15,	8703.50.16,
8703.50.92,	8703.50.93,	8703.50.94,	8703.50.95,	8703.50.96,	8703.60.12,

8703.60.13,	8703.60.14,	8703.60.15,	8703.60.16,	8703.60.92,	8703.60.93,
8703.60.94,	8703.60.95,	8703.60.96,	8703.70.12,	8703.70.13,	8703.70.14,
8703.70.15,	8703.70.16,	8703.70.92,	8703.70.93,	8703.70.94,	8703.70.95,
8703.70.96,	8703.80.11,	8703.80.12,	8703.80.15,	8703.80.91,	8703.80.92,
8703.80.95,	8703.90.22,	8703.90.23,	8703.90.24,	8703.90.25,	8703.90.26,
8703.90.32,	8703.90.33,	8703.90.34,	8703.90.35,	8703.90.36,	8703.90.42,
8703.90.43,	8703.90.44,	8703.90.45,	8703.90.46,	8703.90.52,	8703.90.53,
8703.90.54,	8703.90.55,	8703.90.56,	8704.21.11,	8704.21.12,	8704.21.13,
8704.21.14,	8704.21.21,	8704.21.29,	8704.21.31,	8704.21.32,	8704.21.33,
8704.21.34,	8704.21.35,	8704.21.41,	8704.21.42,	8704.21.43,	8704.21.44,
8704.21.45,	8704.21.51,	8704.21.52,	8704.21.53,	8704.21.54,	8704.21.55,
8704.21.56,	8704.21.57,	8704.21.58,	8704.21.59,	8704.22.11,	8704.22.19,
8704.22.91,	8704.22.99,	8704.23.11,	8704.23.19,	8704.23.91,	8704.23.99,
8704.31.11,	8704.31.12,	8704.31.13,	8704.31.14,	8704.31.21,	8704.31.29,
8704.31.31,	8704.31.32,	8704.31.33,	8704.31.34,	8704.31.35,	8704.31.41,
8704.31.42,	8704.31.43,	8704.31.44,	8704.31.45,	8704.31.51,	8704.31.52,
8704.31.53,	8704.31.54,	8704.31.55,	8704.31.56,	8704.31.57,	8704.31.58,
8704.31.59,	8704.32.11,	8704.32.19,	8704.32.91,	8704.32.99,	8704.41.11,
8704.41.12,	8704.41.13,	8704.41.14,	8704.41.21,	8704.41.22,	8704.41.31,
8704.41.32,	8704.41.33,	8704.41.34,	8704.41.41,	8704.41.42,	8704.41.43,
8704.41.44,	8704.41.51,	8704.41.52,	8704.41.53,	8704.41.54,	8704.41.55,
8704.41.56,	8704.41.57,	8704.41.58,	8704.41.59,	8704.42.10,	8704.42.20,
8704.42.30,	8704.43.10,	8704.43.20,	8704.43.30,	8704.51.11,	8704.51.12,
8704.51.13,	8704.51.14,	8704.51.21,	8704.51.22,	8704.51.31,	8704.51.32,
8704.51.33,	8704.51.34,	8704.51.41,	8704.51.42,	8704.51.43,	8704.51.44,
8704.51.51,	8704.51.52,	8704.51.53,	8704.51.54,	8704.51.55,	8704.51.56,
8704.51.57,	8704.51.58,	8704.51.59,	8704.52.10,	8704.52.20,	8704.52.30,
8704.60.11,	8704.60.12,	8704.60.13,	8704.60.14,	8704.60.15,	8704.60.16,
8704.60.17,	8704.60.18,	8704.60.21,	8704.60.22,	8704.60.31,	8704.60.32,
8704.60.33,	8704.60.34,	8704.60.41,	8704.60.42,	8704.60.43,	8704.60.44,
8704.60.71,	8704.60.72,	8704.60.73,	8704.60.74,	8704.60.75,	8704.60.76,
8704.60.77,	8704.90.19,	8704.90.90,	8706.00.21,	8706.00.22,	8706.00.29,
8706.00.91,	8706.00.92,	8706.00.99			

## PART II

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	12 cents per gram of sugar
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			
	0403.20.10	--- In liquid form containing sugar	Kg	Specific duty per gram	12 cents per gram of sugar
		- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	12 cents per gram of sugar
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.			
		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		-- Other:			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Maple sugar and maple syrup:			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1702.20.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	--- Syrup	Kg	Specific duty per gram	12 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:			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Chemically pure fructose:			
	1702.50.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.11.00	-- Frozen	L	Specific duty per gram	12 cents per gram of sugar
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Grapefruit (including pomelo) juice:			
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.29.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Juice of any other single citrus fruit:			
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Pineapple juice:			
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	12 cents per gram of sugar
		- Grape juice (including grape must):			
	2009.61.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
	2009.69.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Apple juice:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.79.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Juice of any other single fruit, nut or vegetable:			
	2009.81.00	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ) juice; lingonberry ( <i>Vaccinium vitis-idaea</i> ) juice	L	Specific duty per gram	12 cents per gram of sugar
	2009.89.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	12 cents per gram of sugar
21.06		Food preparations not elsewhere specified or included.			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	12 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.			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific duty per gram/per unit	12 cents per gram of sugar plus Rs 2 per unit
	2202.10.12	---- In plant-based bottles	L	Specific duty per gram	12 cents per gram of sugar
	2202.10.13	---- In can	L	Specific duty per gram/per unit	12 cents per gram of sugar plus Rs 2 per can
	2202.10.19	---- Other	L	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	12 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	12 cents per gram of sugar
		-- Non-alcoholic beer:			
	2202.91.10	--- In can	L	Specific duty per gram/per unit	12 cents per gram of sugar plus Rs 2 per can
	2202.91.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.10	--- Soya milk	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.30	--- Beverages of milk obtained from nuts of Headings 08.01 and 08.02	L	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2202.99.40	--- Oat milk	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.50	--- Rice milk	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.60	--- Other plant-based milk beverages	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
22.03		Beer made from malt:			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre/per unit	Rs 58.10 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 58.10 per litre



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre/per unit	Rs 80.65 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 80.65 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per litre	Rs 1,352.80 per litre
		--- Other:			
	2204.10.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.10.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.10.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.10.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 337.45 per litre plus Rs 2 per can
	2204.21.12	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 337.45 per litre
	2204.21.13	---- Other, in can	L	Specific duty per litre/per unit	Rs 337.45 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.21.19	---- Other	L	Specific duty per litre	Rs 337.45 per litre
		--- Other:			
	2204.21.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 284.10 per litre
	2204.21.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2204.21.93	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.21.94	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.21.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 284.10 per litre
		--- Other:			
	2204.22.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2204.22.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.22.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.22.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
		--- In bulk for bottling purposes:			
	2204.29.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 116.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.29.19	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 162.15 per litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 337.45 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 337.45 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 202.60 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 284.10 per litre
	2204.29.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.29.93	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.29.94	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.29.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2205.10.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2205.10.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18	L	Specific duty per	Rs 284.10 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		per cent of alcohol by volume, in can		litre/per unit	
	2205.10.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
		--- In bulk for bottling purposes:			
	2205.90.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 116.60 per litre
	2205.90.19	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 162.15 per litre
		--- Other:			
	2205.90.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2205.90.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2205.90.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2205.90.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
		--- Fruit wine:			
	2206.00.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 34.10 per litre plus Rs 2 per can
	2206.00.12	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 34.10 per litre



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.13	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 47.05 per litre plus Rs 2 per can
	2206.00.19	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 47.05 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 100.80 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 100.80 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre/per unit	Rs 47.05 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 47.05 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 58.10 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 58.10 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 80.65 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 80.65 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre/per unit	Rs 64 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 64 per litre
		--- Made wine and fortified made wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.61	---- Made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 72.60 per litre plus Rs 2 per can
	2206.00.62	---- Other made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 72.60 per litre
	2206.00.63	---- Made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 100.80 per litre plus Rs 2 per can
	2206.00.64	---- Other made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 100.80 per litre
	2206.00.65	---- Fortified made wine	L	Specific duty per litre	Rs 156.70 per litre
	2206.00.66	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 156.70 per litre
		--- Island wine and fortified Island wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.71	---- Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 34.10 per litre plus Rs 2 per can
	2206.00.72	---- Other Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 34.10 per litre
	2206.00.73	---- Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 47.05 per litre plus Rs 2 per can
	2206.00.74	---- Other Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 47.05 per litre
	2206.00.75	---- Fortified Island wine	L	Specific duty per litre	Rs 100.80 per litre
	2206.00.76	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 100.80 per litre
		--- Admixed wine and fortified admixed wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.81	---- Admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 88 per litre plus Rs 2 per can
	2206.00.82	---- Other admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 88 per litre
	2206.00.83	---- Admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 122.60 per litre plus Rs 2 per can
	2206.00.84	---- Other admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 122.60 per litre
	2206.00.85	---- Fortified admixed Wine	L	Specific duty per litre	Rs 183.90 per litre
	2206.00.86	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 183.90 per litre
	2206.00.91	---- Wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more	L	Specific duty per	Rs 146.30 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		than 8.5 per cent of alcohol by volume, in can		litre/per unit	
	2206.00.92	---- Other wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 146.30 per litre
	2206.00.93	---- Wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 202.60 per litre plus Rs 2 per can
	2206.00.94	---- Other wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 202.60 per litre
	2206.00.95	---- Other, in can	L	Specific duty per litre/per unit	Rs 202.60 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 202.60 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.30	--- 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 796.50 per litre absolute alcohol



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.50.29	---- Other	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90	L	Specific duty per litre	Rs 2,459.70 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		with spirits of cane or cane products			absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre/per unit	Rs 541.20 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 541.20 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 541.20 per litre absolute alcohol
		--- Eau de vie:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre/per unit	Rs 75.75 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 75.75 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 75.75 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 75.75 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
					in the production
		--- Other:			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,459.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/ per unit	Rs 2,459.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 15,101 per thousand units
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 25,861 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 7,488 per thousand units
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 15,101 per thousand units
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 7,488 per thousand units
87.02		Motor vehicles for the transport of ten or more persons, including the driver.			
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.10.21	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.10.29	---- Other	U	Ad valorem or value at importation	0%
	8702.10.30	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.10.91	---- New	U	Ad valorem or value at importation	20%
	8702.10.99	---- Second-hand	U	Ad valorem or value at importation	20%
		- With both compression-ignition internal combustion piston engine			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		(diesel or semi-diesel) and electric motor as motors for propulsion:			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.20.11	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.20.19	---- Other	U	Ad valorem or value at importation	0%
	8702.20.20	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.20.91	---- New, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.20.92	---- New, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
	8702.20.93	---- Second-hand, other than those capable of being charged by	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		plugging to external source of electric power			
	8702.20.94	---- Second-hand, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.30.11	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.30.19	---- Other	U	Ad valorem or value at importation	0%
	8702.30.20	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8702.30.91	---- New, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.30.92	---- New, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
	8702.30.93	---- Second-hand, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.30.94	---- Second-hand, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
		- With only electric motor for propulsion:			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.40.11	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.40.19	---- Other	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8702.40.20	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.40.91	---- New, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8702.40.92	---- New, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8702.40.93	---- Second-hand, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8702.40.99	---- Second-hand, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
		- Other:			
		--- New buses operating under a road service licence and used for the transport of the general public:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8702.90.21	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.90.29	---- Other	U	Ad valorem or value at importation	0%
	8702.90.30	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.90.91	---- New	U	Ad valorem or value at importation	20%
	8702.90.99	---- Second-hand	U	Ad valorem or value at importation	20%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other vehicles, with only spark-ignition internal combustion piston engine:			
		-- Of a cylinder capacity not exceeding 1,000 cc:			
		--- New:			
	8703.21.15	---- Of a cylinder capacity exceeding 550 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.21.19	---- Other	U	Ad valorem or value at importation	45%
		--- Second-hand:			
	8703.21.95	---- Of a cylinder capacity exceeding 550 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being	U	Ad valorem or value at importation	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		charged by plugging to external source of electric power			
	8703.21.99	---- Other	U	Ad valorem or value at importation	45%
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
		--- New:			
	8703.22.13	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.22.14	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.22.19	---- Other	U	Ad valorem or value at importation	55%
		--- Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.22.93	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.22.94	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.22.99	---- Other	U	Ad valorem or value at importation	55%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
		--- New:			
	8703.23.13	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8703.23.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.23.15	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other	U	Ad valorem or value at importation	35%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		than those capable of being charged by plugging to external source of electric power			
	8703.23.16	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.23.17	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.23.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.23.93	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.23.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.23.95	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.23.96	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.23.97	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.23.99	---- Other	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Of a cylinder capacity exceeding 3,000 cc:			
		--- New:			
	8703.24.13	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.24.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.24.93	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.24.99	---- Other	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- Of a cylinder capacity not exceeding 1,500 cc:			
		--- New:			
	8703.31.15	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.31.16	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.31.17	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.31.18	---- Of a cylinder capacity exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being	U	Ad valorem or value at importation	35%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		charged by plugging to external source of electric power			
	8703.31.19	---- Other	U	Ad valorem or value at importation	55%
		--- Second-hand:			
	8703.31.95	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.31.96	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.31.97	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.31.98	---- Of a cylinder capacity exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.31.99	---- Other	U	Ad valorem or value at importation	55%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
		--- New:			
	8703.32.13	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8703.32.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.32.15	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.32.16	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		charged by plugging to external source of electric power			
	8703.32.17	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.32.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.32.93	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8703.32.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.32.95	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.32.96	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.32.97	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.32.99	---- Other	U	Ad valorem or value at importation	100%
		-- Of a cylinder capacity exceeding 2,500 cc:			
		--- New:			
	8703.33.13	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable	U	Ad valorem or value at importation	75%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		of being charged by plugging to external source of electric power			
	8703.33.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.33.93	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.33.99	---- Other	U	Ad valorem or value at importation	100%
		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
		--- New:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.40.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.40.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.40.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.40.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.40.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		--- Second-hand:			
	8703.40.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.40.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.40.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.40.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.40.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.50.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.50.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.50.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.50.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.50.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		--- Second-hand:			
	8703.50.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.50.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.50.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.50.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.50.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
		--- New:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.60.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%
	8703.60.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.60.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.60.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		--- Second-hand:			
	8703.60.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%
	8703.60.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.60.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.60.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.70.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%
	8703.70.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.70.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.70.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.70.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		--- Second-hand:			
	8703.70.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%
	8703.70.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.70.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.70.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		- Other vehicles, with only electric motor for propulsion:			
		--- New:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.80.11	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	15%
	8703.80.12	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	25%
	8703.80.15	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		--- Second-hand:			
	8703.80.91	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	15%
	8703.80.92	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	25%
	8703.80.95	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		- Other:			
		--- New, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, capable of being			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		charged by plugging to external source of electric power:			
	8703.90.22	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	15%
	8703.90.23	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	25%
	8703.90.24	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	35%
	8703.90.25	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.26	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
		--- Second-hand, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, capable of being charged by plugging to external source of electric power:			
	8703.90.32	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.90.33	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	25%
	8703.90.34	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	35%
	8703.90.35	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.36	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
		--- New, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.90.42	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	25%
	8703.90.43	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	35%
	8703.90.44	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.90.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	75%
	8703.90.46	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	75%
		--- Second-hand, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.90.52	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	25%
	8703.90.53	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	35%
	8703.90.54	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.55	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	75%
	8703.90.56	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
87.04		Motor vehicles for the transport of goods.			
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.21.11	---- New, with single space cabin	U	Ad valorem or value at importation	10%
	8704.21.12	---- New, with double space cabin	U	Ad valorem or value at importation	30%
	8704.21.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	10%
	8704.21.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	30%
		--- Lorries:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.21	---- New	U	Ad valorem or value at importation	10%
	8704.21.29	---- Second-hand	U	Ad valorem or value at importation	10%
		--- Motor vans, new:			
	8704.21.31	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.21.32	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.21.33	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.21.34	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.21.35	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Motor vans, Second-hand:			
	8704.21.41	---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.21.42	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.21.43	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.21.44	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.21.45	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		--- Chassis, fitted with engine and cabin only:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.51	---- For motor vehicles of HS Codes 8704.21.11, 8704.21.21 and 8704.21.31	U	Ad valorem or value at importation	10%
	8704.21.52	---- For motor vehicles of HS Codes 8704.21.32 and 8704.21.33	U	Ad valorem or value at importation	55%
	8704.21.53	---- For motor vehicles of HS Codes 8704.21.13, 8704.21.29 and 8704.21.41	U	Ad valorem or value at importation	10%
	8704.21.54	---- For motor vehicles of HS Codes 8704.21.42 and 8704.21.43	U	Ad valorem or value at importation	55%
	8704.21.55	---- For motor vehicles of H. S. Code 8704.21.12	U	Ad valorem or value at importation	30%
	8704.21.56	---- For motor vehicles of HS Code 8704.21.34	U	Ad valorem or value at importation	75%
	8704.21.57	---- For motor vehicles of H. S. Code 8704.21.14	U	Ad valorem or value at importation	30%
	8704.21.58	---- For motor vehicles of HS Code 8704.21.44	U	Ad valorem or value at importation	75%
	8704.21.59	---- For motor vehicles of HS Codes 8704.21.35 and 8704.21.45	U	Ad valorem or value at importation	100%
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Chassis, fitted with engine and cabin only:			
	8704.22.11	---- For motor vehicles of H.S. Code 8704.22.91	U	Ad valorem or value at importation	10%
	8704.22.19	---- For motor vehicles of H.S. Code 8704.22.99	U	Ad valorem or value at importation	10%
		--- Other:			
	8704.22.91	---- New	U	Ad valorem or value at importation	10%
	8704.22.99	---- Second-hand	U	Ad valorem or value at importation	10%
		-- g.v.w. exceeding 20 tonnes:			
		--- Chassis, fitted with engine and cabin only:			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.23.11	---- For motor vehicles of H.S. Code 8704.23.91	U	Ad valorem or value at importation	10%
	8704.23.19	---- For motor vehicles of H.S. Code 8704.23.99	U	Ad valorem or value at importation	10%
		--- Other:			
	8704.23.91	---- New	U	Ad valorem or value at importation	10%
	8704.23.99	---- Second-hand	U	Ad valorem or value at importation	10%
		- Other, with spark-ignition internal combustion piston engine:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.31.11	---- New, with single space cabin	U	Ad valorem or value at importation	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.12	---- New, with double space cabin	U	Ad valorem or value at importation	30%
	8704.31.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	10%
	8704.31.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	30%
		--- Lorries:			
	8704.31.21	---- New	U	Ad valorem or value at importation	10%
	8704.31.29	---- Second-hand	U	Ad valorem or value at importation	10%
		--- Motor vans, new:			
	8704.31.31	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.32	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.31.33	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.31.34	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.31.35	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		--- Motor vans, Second-hand:			
	8704.31.41	---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.31.42	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.31.43	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.44	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.31.45	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		- Other, with only spark-ignition internal combustion piston engine:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Chassis, fitted with engine and cabin only:			
	8704.31.51	---- For motor vehicles of HS Codes 8704.31.11, 8704.31.21 and 8704.31.31	U	Ad valorem or value at importation	10%
	8704.31.52	---- For motor vehicles of HS Codes 8704.31.32 and 8704.31.33	U	Ad valorem or value at importation	55%
	8704.31.53	---- For motor vehicles of HS Codes 8704.31.13, 8704.31.29 and 8704.31.41	U	Ad valorem or value at importation	10%
	8704.31.54	---- For motor vehicles of HS Codes 8704.31.42 and 8704.31.43	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.31.55	---- For motor vehicles of H. S. Code 8704.31.12	U	Ad valorem or value at importation	30%
	8704.31.56	---- For motor vehicles of H. S. Code 8704.31.14	U	Ad valorem or value at importation	30%
	8704.31.57	---- For motor vehicles of HS Code 8704.31.34	U	Ad valorem or value at importation	75%
	8704.31.58	---- For motor vehicles of HS Code 8704.31.44	U	Ad valorem or value at importation	75%
	8704.31.59	---- For motor vehicles of HS Codes 8704.31.35 and 8704.31.45	U	Ad valorem or value at importation	100%
		-- g.v.w. exceeding 5 tonnes:			
		--- Chassis, fitted with engine and cabin only:			
	8704.32.11	---- For motor vehicles of HS Code 8704.32.91	U	Ad valorem or value at importation	10%
	8704.32.19	---- For motor vehicles of HS Code 8704.32.99	U	Ad valorem or value at importation	10%
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.32.91	---- New	U	Ad valorem or value at importation	10%
	8704.32.99	---- Second-hand	U	Ad valorem or value at importation	10%
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.41.11	---- New, with single space cabin	U	Ad valorem or value at importation	5%
	8704.41.12	---- New, with double space cabin	U	Ad valorem or value at importation	20%
	8704.41.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
		--- Lorries:			
	8704.41.21	---- New	U	Ad valorem or value at importation	5%
	8704.41.22	---- Second-hand	U	Ad valorem or value at importation	5%
		--- Motor vans, new:			
	8704.41.31	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.41.32	---- Other, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.41.33	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.34	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%
		--- Motor vans, second-hand:			
	8704.41.41	---- With no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.41.42	---- Other, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.41.43	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.41.44	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%
		--- Chassis, fitted with engine and cabin only:			



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.51	---- For motor vehicles of HS Codes 8704.41.11, 8704.41.21 and 8704.41.31	U	Ad valorem or value at importation	5%
	8704.41.52	---- For motor vehicles of HS Code 8704.41.12	U	Ad valorem or value at importation	20%
	8704.41.53	---- For motor vehicles of HS Codes 8704.41.13, 8704.41.22 and 8704.41.41	U	Ad valorem or value at importation	5%
	8704.41.54	---- For motor vehicles of HS Code 8704.41.14	U	Ad valorem or value at importation	20%
	8704.41.55	---- For motor vehicles of HS Code 8704.41.32	U	Ad valorem or value at importation	35%
	8704.41.56	---- For motor vehicles of HS Code 8704.41.33	U	Ad valorem or value at importation	55%
	8704.41.57	---- For motor vehicles of HS Code 8704.41.42	U	Ad valorem or value at importation	35%
	8704.41.58	---- For motor vehicles of HS Code 8704.41.43	U	Ad valorem or value at importation	55%
	8704.41.59	---- For motor vehicles of HS Codes 8704.41.34 and 8704.41.44	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
	8704.42.10	--- Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	5%
	8704.42.20	--- New motor vehicles	U	Ad valorem or value at importation	5%
	8704.42.30	--- Second-hand motor vehicles	U	Ad valorem or value at importation	5%
		-- g.v.w. exceeding 20 tonnes:			
	8704.43.10	--- Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	5%
	8704.43.20	--- New motor vehicles	U	Ad valorem or value at importation	5%
	8704.43.30	--- Second-hand motor vehicles	U	Ad valorem or value at importation	5%
		- Other, with both spark-ignition internal combustion piston engine			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		and electric motor as motors for propulsion:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.51.11	---- New, with single space cabin	U	Ad valorem or value at importation	5%
	8704.51.12	---- New, with double space cabin	U	Ad valorem or value at importation	20%
	8704.51.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	5%
	8704.51.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
		--- Lorries:			
	8704.51.21	---- New	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.51.22	---- Second-hand	U	Ad valorem or value at importation	5%
		--- Motor vans, new:			
	8704.51.31	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.51.32	---- Other, of an engine capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.51.33	---- Other, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.51.34	---- Other, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%
		--- Motor vans, second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.51.41	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.51.42	---- Other, of an engine capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.51.43	---- Other, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.51.44	---- Other, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%
		--- Chassis, fitted with engine and cabin only:			
	8704.51.51	---- For motor vehicles of HS Codes 8704.51.11, 8704.51.21 and 8704.51.31	U	Ad valorem or value at importation	5%
	8704.51.52	---- For motor vehicles of H. S. Code 8704.51.12	U	Ad valorem or value at importation	20%
	8704.51.53	---- For motor vehicles of HS Codes 8704.51.13, 8704.51.22 and 8704.51.41	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.51.54	---- For motor vehicles of H. S. Code 8704.51.14	U	Ad valorem or value at importation	20%
	8704.51.55	---- For motor vehicles of HS Code 8704.51.32	U	Ad valorem or value at importation	35%
	8704.51.56	---- For motor vehicles of HS Code 8704.51.33	U	Ad valorem or value at importation	55%
	8704.51.57	---- For motor vehicles of HS Code 8704.51.42	U	Ad valorem or value at importation	35%
	8704.51.58	---- For motor vehicles of HS Code 8704.51.43	U	Ad valorem or value at importation	55%
	8704.51.59	---- For motor vehicles of HS Codes 8704.51.34 and 8704.51.44	U	Ad valorem or value at importation	75%
		-- g.v.w. exceeding 5 tonnes:			
	8704.52.10	--- Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	5%
	8704.52.20	--- New motor vehicles	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.52.30	--- Second-hand motor vehicles	U	Ad valorem or value at importation	5%
		- Other with only electric motor for propulsion:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.60.11	---- New, with single space cabin, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.12	---- New, with single space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.13	---- New, with double space cabin, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	10%
	8704.60.14	---- New, with double space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	15%
	8704.60.15	---- Second-hand, with single space cabin, of a power rating not exceeding 180 Kw	U	Ad valorem or value at importation	5%
	8704.60.16	---- Second-hand, with single space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.17	---- Second-hand, with double space cabin, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	10%
	8704.60.18	---- Second-hand, with double space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	15%
		--- Lorries:			
	8704.60.21	---- New	U	Ad valorem or value at importation	5%
	8704.60.22	---- Second-hand	U	Ad valorem or value at importation	5%
		--- New vans:			
	8704.60.31	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.32	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.33	---- Other, with a power rating not exceeding 180 kW	U	Ad valorem or value at importation	15%
	8704.60.34	---- Other, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%
		--- Second-hand vans:			
	8704.60.41	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.42	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.43	---- Other, with a power rating not exceeding 180 kW	U	Ad valorem or value at importation	15%
	8704.60.44	---- Other, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%
		--- Chassis, fitted with engine and cabin only:			
	8704.60.71	---- For vehicles of HS Codes 8704.60.12, 8704.60.16, 8704.60.21, 8704.60.22, 8704.60.32 and 8704.60.42	U	Ad valorem or value at importation	5%
	8704.60.72	---- For vehicles of HS Codes 8704.60.11, 8704.60.15, 8704.60.31 and 8704.60.41	U	Ad valorem or value at importation	5%
	8704.60.73	---- For vehicles of HS Codes 8704.60.14 and 8704.60.18	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.74	---- For vehicles of HS Codes 8704.60.13 and 8704.60.17	U	Ad valorem or value at importation	10%
	8704.60.75	---- For vehicles of HS Code 8704.60.34	U	Ad valorem or value at importation	25%
	8704.60.76	---- For vehicles of HS Codes 8704.60.33 and 8704.60.43	U	Ad valorem or value at importation	15%
	8704.60.77	---- For vehicles of HS Code 8704.60.44	U	Ad valorem or value at importation	25%
		- Other:			
		--- New:			
	8704.90.19	---- Other	U	Ad valorem or value at importation	10%
	8704.90.90	--- Second-hand	U	Ad valorem or value at importation	10%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- For buses:			
	8706.00.11	---- Electrically operated	U	Ad valorem or value at importation	0%
	8706.00.12	---- Of subheadings 8702.10.21 and 8702.90.21	U	Ad valorem or value at importation	0%
	8706.00.19	---- Other	U	Ad valorem or value at importation	0%
		--- For Lorries:			
	8706.00.21	---- Electrically operated	U	Ad valorem or value at importation	5%
	8706.00.22	---- With both an internal combustion engine and an electric motor as motors for propulsion	U	Ad valorem or value at importation	5%
	8706.00.29	---- Other	U	Ad valorem or value at importation	10%
	8706.00.40	--- For motor vehicles of headings 87.01 and 87.05	U	Ad valorem or value at importation	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	8706.00.91	---- Electrically operated	U	Ad valorem or value at importation	15%
	8706.00.92	---- With both an internal combustion engine and an electric motor as motors for propulsion	U	Ad valorem or value at importation	15%
	8706.00.99	---- Other	U	Ad valorem or value at importation	55%

**SIXTH SCHEDULE**  
[Section 16(i)(i)(C) and (D)]

**PART I**

8704.41.11, 8704.41.12, 8704.41.13, 8704.41.14, 8704.41.51, 8704.41.52,  
8704.41.53, 8704.41.54, 8704.41.55, 8704.41.56, 8704.41.57, 8704.41.58,  
8704.41.59, 8704.51.11, 8704.51.12, 8704.51.13, 8704.51.14, 8704.51.51,  
8704.51.52, 8704.51.53, 8704.51.54, 8704.51.55, 8704.51.56, 8704.51.57,  
8704.51.58, 8704.51.59

**PART II**

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.41.11	---- New, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%
	8704.41.12	---- New, with single space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%
	8704.41.13	---- Second-hand, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.14	---- Second-hand, with single space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%
	8704.41.15	---- New, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	20%
	8704.41.16	---- New, with double space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8704.41.17	---- Second-hand, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	20%
	8704.41.18	---- Second-hand, with double space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
		--- Chassis, fitted with engine and cabin only:			
	8704.41.51	---- For motor vehicles of HS Codes 8704.41.11, 8704.41.12, 8704.41.13, 8704.41.14, 8704.41.21, 8704.41.22, 8704.41.31 and 8704.41.41	U	Ad valorem or value at importation	5%
	8704.41.52	---- For motor vehicles of HS Code 8704.41.16 and 8704.41.18	U	Ad valorem or value at importation	15%
	8704.41.53	---- For motor vehicles of HS Code 8704.41.15 and 8704.41.17	U	Ad valorem or value at importation	20%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.54	---- For motor vehicles of HS Code 8704.41.32 and 8704.41.42	U	Ad valorem or value at importation	35%
	8704.41.55	---- For motor vehicles of HS Code 8704.41.33 and 8704.41.43	U	Ad valorem or value at importation	55%
	8704.41.56	---- For motor vehicles of HS Codes 8704.41.34 and 8704.41.44	U	Ad valorem or value at importation	75%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.51.11	---- New, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%
	8704.51.12	---- New, with single space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%
	8704.51.13	---- Second-hand, with single space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	5%
	8704.51.14	---- Second-hand, with single space cabin, capable of being charged by plugging to	U	Ad valorem or value at importation	5%



Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		external source of electric power			
	8704.51.15	---- New, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	20%
	8704.51.16	---- New, with double space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8704.51.17	---- Second-hand, with double space cabin, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	20%
	8704.51.18	---- Second-hand, with double space cabin, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
		--- Chassis, fitted with engine and cabin only:			
	8704.51.51	---- For motor vehicles of HS Codes 8704.51.11, 8704.51.12, 8704.51.13, 8704.51.14, 8704.51.21, 8704.51.22, 8704.51.31 and 8704.51.41	U	Ad valorem or value at importation	5%
	8704.51.52	---- For motor vehicles of HS Code 8704.51.16 and 8704.51.18	U	Ad valorem or value at importation	15%
	8704.51.53	---- For motor vehicles of HS Code 8704.51.15 and 8704.51.17	U	Ad valorem or value at importation	20%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.51.54	---- For motor vehicles of HS Code 8704.51.32 and 8704.51.42	U	Ad valorem or value at importation	35%
	8704.51.55	---- For motor vehicles of HS Code 8704.51.33 and 8704.51.43	U	Ad valorem or value at importation	55%
	8704.51.56	---- For motor vehicles of HS Codes 8704.51.34 and 8704.51.44	U	Ad valorem or value at importation	75%

## SEVENTH SCHEDULE

[Section 16(i)(i)(E)]

1704.10.00,	1704.90.00,	1806.20.10,	1806.20.90,	1806.31.10,	1806.31.90,
1806.32.10,	1806.32.90,	1806.90.11,	1806.90.19,	1806.90.91,	1806.90.99,
1901.20.10,	1901.20.90,	1904.10.10,	1904.10.90,	1904.20.10,	1904.20.90,
1904.30.10,	1904.30.90,	1904.90.10,	1904.90.90,	1905.10.10,	1905.10.90,
1905.20.10,	1905.20.90,	1905.31.10,	1905.31.90,	1905.32.10,	1905.32.90,
1905.40.91,	1905.40.99,	1905.90.31,	1905.90.39,	1905.90.91,	1905.90.99,
2006.00.11,	2006.00.19,	2007.91.10,	2007.91.90,	2007.99.10,	2007.99.90,
2008.11.11,	2008.11.19,	2008.11.91,	2008.11.99,	2008.19.10,	2008.19.90,
2008.20.10,	2008.20.90,	2008.30.10,	2008.30.90,	2008.40.10,	2008.40.90,
2008.50.10,	2008.50.90,	2008.60.10,	2008.60.90,	2008.70.10,	2008.70.90,
2008.80.10,	2008.80.90,	2008.91.10,	2008.91.90,	2008.93.10,	2008.93.90,
2008.97.10,	2008.97.90,	2008.99.10,	2008.99.90,	2105.00.10,	2105.00.90,
2106.90.81,	2106.90.89				

# **EIGHTH SCHEDULE**

[Section 16(i)(i)(F)]

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
		- Other:			
	1704.90.10	--- White chocolate	kg	Specific duty per gram	12 cents per gram of sugar
18.06		Chocolate and other food preparations containing cocoa.			
		- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	1806.20.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	1806.20.90	--- Other	kg	Specific duty per gram	0
		- Other, in blocks, slabs or bars:			
		-- Filled:			
	1806.31.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1806.31.90	--- Other	kg	Specific duty per gram	0
		-- Not filled:			
	1806.32.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	1806.32.90	--- Other	kg	Specific duty per gram	0
		- Other:			
		--- Other:			
	1806.90.91	---- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	1806.90.99	---- Other	kg	Specific duty per gram	0
		Ice cream and other edible ice, whether or not containing cocoa.			
	2105.00.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	2105.00.90	--- Other	kg	Specific duty per gram	0

## NINTH SCHEDULE

[Section 16(j)]

### PART II

Column 1 Licence	Column 2 Yearly Licence fee (Rs)	Column 3 Business authorised
Dealer in liquor and alcoholic products (Wholesale)	12,000	To sell by wholesale to a retailer of liquor and alcoholic products
Retailer of liquor and alcoholic products (off)	8,000	To sell by retail, liquor and alcoholic products for consumption off the premises
Retailer of liquor and alcoholic products (on and off)	10,000	To sell by retail, liquor and alcoholic products for consumption on and off the premises
Retailer of beer and alcoholic beverages (on and off)	2,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises
Retailer of liquor and alcoholic products - Hotel and Guest House (on and off)	4,000	To sell by retail, liquor and alcoholic products to residents for consumption on and off the premises
Retailer of liquor and alcoholic products - Restaurant (on)	8,000	To sell by retail, liquor and alcoholic products for consumption on the premises
Retailer of liquor - Private Club (on)	4,000	To sell by retail, liquor and alcoholic products to the club's members for consumption on the premises
Retailer of liquor - Night Club (on)	8,000	To sell by retail, liquor for consumption on the premises
Retailer of liquor and alcoholic products - Casino or Gaming House (on)	12,000	To sell by retail, liquor and alcoholic products for consumption on the premises
Retailer of beer, alcoholic beverages, alcoholic	8,000	To sell by retail, beer, alcoholic beverages, alcoholic products

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Licence</b>	<b>Yearly Licence fee (Rs)</b>	<b>Business authorised</b>
products and liquor – Pub (on)		and liquor for consumption on the premises
Retailer of beer, alcoholic beverages, alcoholic products and liquor - <i>Table d'Hôte</i> (on)	4,000	To sell by retail, beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises

### **PART III**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Licence</b>	<b>Licence fee (Rs)</b>	<b>Business authorised</b>
Retailer of liquor and alcoholic products (Occasional) (on or off)	2,000	(1) To sell liquor, rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises  or  (2) To sell liquor and alcoholic products during the period specified in the licence for consumption off the premises
Retailer of liquor and alcoholic products (Restaurant) (Extension) (on)	2,000	To sell by retail, liquor and alcoholic products outside the prescribed hours for consumption on the premises

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## **TENTH SCHEDULE**

[Section 16(l)]

## **NINTH SCHEDULE**

[Section 4(1A)]

		<b>PROCESSING FEE PER ENTRY (Rs)</b>
<b>1.</b>	Entry for excisable goods	140
<b>2.</b>	Entry for excisable goods for export	70
<b>3.</b>	Every amended entry	50



## **ELEVENTH SCHEDULE**

[Section 23(ac)]

### **THIRD SCHEDULE**

[Sections 16(2), 23(2), 28(2), 29C(3), 29(F)(2), 30(2), 34(3), 40(4), (4), (9) and(10), 51(3), 53(3), 57(3), 59(5), 90(2) and 90C(2)]

#### **LICENCE FEE**

<b>Activity</b>	<b>Fee (Rs)</b>	<b>Period</b>
CATEGORY 1 – Casino		
Casino licence	5,000,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Gaming machine licence	150,000 per gaming machine payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Digital gaming licence	1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
CATEGORY 1A –  Hotel casino  Hotel casino licence	75,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Hotel casino operator licence (per licensed premise)	300,000 , payable in 4 equal instalments, each instalment being payable	12 months

	on or before the first day of every period of 3 months	
Hotel casino gaming machine licence	75,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Digital gaming licence	1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
CATEGORY 2 – Gaming House “A”		
Gaming House licence in respect of Gaming House “A” games	5,000,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Gaming machine licence	150,000 per gaming machine, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
Digital gaming licence	1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
CATEGORY 3 – Horse racing		
Bookmaker licence for conducting fixed odds betting on local races –		
(a) at the racecourse	1,200,000 payable in 4 instalments, each	Yearly or part thereof

	instalment being payable on or before the first day of every period of 3 months	
(b) outside the racecourse	2,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(c) through remote communication	5,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months  At a place authorised by the Board to provide facilities, 50,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
Totalisator operator licence –		
(a) for operating at the racecourse	1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(b) for operating outside the racecourse	50,000 in respect of each place of business, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(c) for operating through remote communication	(i) 50,000 in respect of the principal place of	Yearly or part thereof

at such place outside the racecourse as the Board may approve	business, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	
	(ii) 50,000 in respect of every other place at which facilities are provided, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(d) for conducting local race inter-totalisator betting	1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(e) for conducting foreign race inter-totalisator betting	1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(f) in respect of each terminal	50,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(g) for operating as agent of totalisator operator	500,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
Horse racing organiser licence	1,000,000, payable in 4 equal instalments, each	Yearly or part thereof

	instalment being payable on or before the first day of every period of 3 months	
Trainer licence	5,000	Yearly or part thereof
Assistant trainer licence	3,000	Yearly or part thereof
Jockey or foreign jockey licence	3,000	Yearly or part thereof
Apprentice jockey licence	1,500	Yearly or part thereof
Trackwork rider licence	500	Yearly or part thereof
Equestrian centre registration	15,000	Yearly or part thereof
Stable registration	5,000	Yearly or part thereof
CATEGORY 4		
Bookmaker licence for conducting fixed odds betting on events and contingencies through remote communication		
(a) Football matches taking place outside Mauritius, other than a local race	5,000,000, in respect of the principal place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
	50,000, in respect of every other additional place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(b) For each event in addition to foreign	250,000 payable in 4 equal instalments, each	

Football other than a local and international race		instalment being payable on or before the first day of every period of 3 months	
CATEGORY 5			
Licence to Operator of Mauritius National Lottery		6,000,000	12 months
CATEGORY 6 – Miscellaneous			
(a) Sweepstake organiser licence		30,000	Yearly or part thereof
(b) Local pool promoter licence		30,000	Yearly or part thereof
(c) Agent of a foreign pool promoter licence		30,000	Yearly or part thereof
(d) Lottery licence under Part XVII		30,000 in respect of each lottery organised	
(e) Dart games licence –		8,000 per dart board	1 January to 15 August of every year or part thereof
		8,000 per dart board	16 August to 31 December of every year or part thereof
Authorised days and time			
Days immediately preceding race day falling on Saturday –			
<i>Day</i>	<i>Time</i>		
Thursday	13.00 hrs to 18.00 hrs		
Friday	10.00 hrs to 18.00 hrs		

Days immediately preceding race day falling on Sunday –			
<i>Day</i>	<i>Time</i>		
Friday	10.00 hrs to 18.00 hrs		
Saturday	10.00 hrs to 18.00 hrs		
Race day	09.00 hrs to 18.00 hrs		
Monday immediately following race day –			
12.00 hrs to 16.00 hrs			
(f)	Ad hoc licence	30,000	per day
(g)	Gaming House licence in respect of Gaming House “B” games	30,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
(h)	Limited payout machine operator licence	30,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(i)	Limited payout machine licence	30,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(j)	Amusement machine operator licence	30,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof

(k) Amusement machine licence	30,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(l) Lotterie Vert	1,000,000	12 months



## **TWELFTH SCHEDULE**

[Section 23(ad)]

## **SEVENTH SCHEDULE**

[Section 52A]

	(Rs)
Registration fee	500

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## **THIRTEENTH SCHEDULE**

[Section 26(aa)]

## **FOURTEENTH SCHEDULE**

[Section 161A(58B)]

### **QUALIFYING SMALL BUSINESS OR SERVICE PROVIDER**

Architect

Engineer

Estate Agent

Land surveyor

Marine surveyor

Motor surveyor

Optician

Project manager

Property Valuer

Interior decorator/Designer

Medical service provider

Health, wellness and personal care service provider, including a hairdresser and a barber

## **FOURTEENTH SCHEDULE**

[Section 53(p)]

## **SEVENTH SCHEDULE**

[Sections 30B, 30BB, 30C, 30CA, 30CB, 30D and 30E]

### **PART I – INCOME ALLOWANCE**

<b>Total monthly aggregate income derived by individual</b>	<b>Monthly income allowance (Rs)</b>		
	<b>Individual on the Social Register of Mauritius</b>	<b>Individual not on the Social Register of Mauritius</b>	
		<b>For months of July 2025 to June 2026</b>	<b>For months of July 2026 to June 2027</b>
Not exceeding Rs 20,000	3,000	2,000	1,000
Above Rs 20,000 but not exceeding Rs 25,000	2,500	1,667	833
Above Rs 25,000 but not exceeding Rs 30,000	2,000	1,333	667
Above Rs 30,000 but not exceeding Rs 50,000	1,500	1,000	500

### **PART IA – EQUAL CHANCE ALLOWANCE**

	<b>For months of July 2025 to June 2026 (Rs)</b>	<b>For months of July 2026 to June 2027 (Rs)</b>
Monthly allowance	2,000	2,000

## **PART II – CHILD ALLOWANCE**

	<b>Individual on the Social Register of Mauritius</b>	<b>Individual not on the Social Register of Mauritius</b>	
		<b>For months of July 2025 to June 2026 (Rs)</b>	<b>For months of July 2026 to June 2027 (Rs)</b>
Monthly allowance	2,500	1,667	833

## **PART IIA – SCHOOL ALLOWANCE**

	<b>Individual on the Social Register of Mauritius</b>	<b>Individual not on the Social Register of Mauritius</b>	
		<b>For months of July 2025 to June 2026 (Rs)</b>	<b>For months of July 2026 to June 2027 (Rs)</b>
Monthly allowance	2,000	1,333	667

## **PART IIB – MATERNITY ALLOWANCE**

	<b>Individual on the Social Register of Mauritius</b>	<b>Individual not on the Social Register of Mauritius</b>	
		<b>For months of July 2025 to June 2026 (Rs)</b>	<b>For months of July 2026 to June 2027 (Rs)</b>
Monthly allowance	2,000	1,333	667

## **PART III – INDEPENDENCE ALLOWANCE**

	<b>(Rs)</b>
One-off allowance	20,000

## **PART IV – PREGNANCY ALLOWANCE**

	<b>Individual on the Social Register of Mauritius</b>	<b>Individual not on the Social Register of Mauritius</b>	
		<b>For months of July 2025 to June 2026 (Rs)</b>	<b>For months of July 2026 to June 2027 (Rs)</b>
One-off allowance	3,000	2,000	1000

### **FIFTEENTH SCHEDULE**

[Section 58(e)]

### **FIFTH SCHEDULE**

[Section 39B]

Tourist fee per tourist per night stayed	3 Euros
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