

**THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2018**

**Act No. 11 of 2018**

*I assent*

**PARAMASIVUM PILLAY VYAPOORY**

*9 August 2018*

*Acting President of the Republic*

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FIRST SCHEDULE

SECOND SCHEDULE

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NINTH SCHEDULE  
TENTH SCHEDULE  
ELEVENTH SCHEDULE  
TWELFTH SCHEDULE  
THIRTEENTH SCHEDULE

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## **An Act**

**To provide for the implementation of measures announced in the  
Budget Speech 2018-2019 and for matters connected,  
consequential or incidental thereto**

ENACTED by the Parliament of Mauritius, as follows –

**1. Short title**

This Act may be cited as the Finance (Miscellaneous Provisions) Act 2018.

**2. Advertisements Regulation Act amended**

The Advertisements Regulation Act is amended –

(a) in section 5, by adding the following new subsections –

(3) (a) Where an owner fails to affix a registered mark or fails to affix a registered mark in accordance with subsection (1), as the case may be, he shall be liable to pay to the Director-General a penalty of 10, 000 rupees for each quarter or part of a quarter during which the registered mark is not affixed or the registered mark is not affixed in accordance with subsection (1).

(b) The penalty under paragraph (a) shall not, in the aggregate, exceed 50, 000 rupees.

(4) Section 7A shall apply to subsection (3) with such modifications and adaptations as may be necessary.

(b) in section 11 –

(i) by inserting, after paragraph (a), the following new paragraph, the word “or” at the end of paragraph (a) being deleted –

(aa) to affix a registered mark under section 5; or

(ii) by deleting the words “not exceeding 50, 000 rupees” and replacing them by the words “of not less than 10, 000 rupees and not exceeding 50, 000 rupees”.

### 3. **Asset Recovery Act amended**

The Asset Recovery Act is amended –

(a) in section 2, in the definition of “benefit”, by adding the following new paragraph –

(c) includes an instrumentality;

(b) in section 4, by inserting, after subsection (2), the following new subsection –

(2A) (a) In the exercise of its powers under this Act, the FIU shall be assisted by such law practitioners as the Director may appoint.

(b) Any law practitioner appointed under paragraph (a) shall give general assistance to the Enforcement Authority, including legal assistance in the conduct of investigations and in the application and enforcement of this Act.

(c) In this subsection –

“law practitioner” has the same meaning as in the Law Practitioners Act.

**4. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

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

“Financial Intelligence Unit” means the Financial Intelligence Unit established under section 9(1) of the Financial Intelligence and Anti-Money Laundering Act;

“public sector agency” includes any Ministry, Government department, local authority, statutory body or the Financial Intelligence Unit;

- (b) in section 26 –

- (i) in subsection (4)(a), by inserting, after the words “public sector agency” wherever they appear, the words “, foreign supervisory institution or authority, international organisation”;

- (ii) by adding the following new subsection –

(5) Any information given under subsection (4)(a), (aa) and (d) may be given subject to conditions specified by the Bank, including conditions restricting the use and disclosure of the information imparted.

- (c) in section 50 (5), by deleting the words “500, 000 rupees” and replacing them by the words “one million rupees and, in the case of a continuing offence, to, after conviction, a further fine of 100, 000 rupees for every day or part of a day during which the offence continues”;

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

**52A. Establishment of Central KYC Registry**

(1) Notwithstanding section 51A(4) and any other enactment, the Bank may, for the purpose of collecting KYC records submitted to KYC institutions by their customers,

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establish a Central KYC Registry and require any KYC institution to furnish to the Registry, on such terms and conditions as it may determine, such information as it may require for the purpose of maintaining the Registry.

(2) Any duty of confidentiality which may have been imposed on any KYC institution under any enactment shall not apply where the information is required for transmission to the Registry.

(3) Every KYC institution shall inform its customers that their KYC records shall be submitted to the Registry.

(4) Where it appears to the Bank that any KYC institution has refrained from complying, or negligently failed to comply, with any requirement imposed under this section, the Bank may –

- (a) by directive, require the KYC institution to remedy the situation;
- (b) impose such penalty or charge not exceeding 50, 000 rupees for each day on which such breach occurs and the penalty may be recovered by deduction from any balance of the KYC institution with, or as money owing to, the Bank as if it were a civil debt; or
- (c) in the absence of any reasonable excuse, proceed against the KYC institution under section 11 or 17 of the Banking Act on grounds that it is carrying on business in a manner which is contrary to the interests of the public or, in the case of any other KYC institution, refer the matter to the relevant supervisory authority for such action as it may deem appropriate.

(5) Neither the Bank nor any KYC institution shall be liable to any prosecution, action or suit in respect of any matter or thing done by them in the discharge, in good faith, of their functions under this section.

(6) The Bank may, for the purpose of this section, make such regulations or issue such instructions or guidelines as it deems necessary.

(7) In this section –

“Central KYC Registry” or “Registry” means the central registry established under subsection (1);

“KYC institution” means any institution or person, duly licensed by the Bank or the Financial Services Commission established under the Financial Services Act which or who is required to verify the identity of its or his customers under the Financial Intelligence and Anti-Money Laundering Act;

“KYC records” means the records, including the electronic records, relied upon by a KYC institution in carrying out customer due diligence verification.

## **5. Banking Act amended**

The Banking Act is amended –

(a) in section 2 –

(i) in the definition of “banking laws”, by inserting, after the words “Bank of Mauritius Act”, the words “, the Financial Intelligence and Anti-Money Laundering Act, the Prevention of Terrorism Act”;

(ii) by deleting the definition of “credit union”;

(b) in section 5 –

(i) in subsection (4)(g), by inserting, after the word “directors,”, the words “beneficial owners,”;

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- (ii) by adding the following new subsection –
- (10) In this section –
- “beneficial owner” –
- (a) means the natural person who ultimately owns or controls the applicant or the natural person on whose behalf the application is being made; and
- (b) includes the natural person who exercises ultimate effective control over the applicant.
- (c) in section 7 –
- (i) by inserting, after subsection (4), the following new subsection –
- (4A) (a) The central bank shall refuse to grant a banking licence to a financial institution which has no physical presence in the country in which it is incorporated and licensed, and which is unaffiliated with a regulated financial group which is subject to effective consolidated supervision.
- (b) In this subsection –
- “physical presence” –
- (a) means management located within the country in which the financial institution is incorporated and licensed; but
- (b) does not include the presence in Mauritius of a local agent or staff below management level.

- (ii) by repealing subsection (7D) and replacing it by the following subsection –
  - (7D) A bank which has been granted a banking licence to carry on exclusively private banking business by the central bank may –
    - (a)
      - (i) be exempted from such provisions of this Act;
      - (ii) be subject to such terms and conditions and guidelines,  
as the central bank may determine;
    - (b) be authorised to –
      - (i) hold, store or sell gold, silver, platinum, and other precious metals, as part of the management of its client’s investment portfolio;
      - (ii) 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.
- (d) in section 11 (1), by adding the following new paragraphs, the full stop at the end of paragraph (i) being deleted and the word “or” being deleted at the end of paragraph (h) –
  - (j) no longer has a physical presence in the country in which it is incorporated and licensed; or

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- (k) is unaffiliated with a regulated financial group which is subject to effective consolidated supervision.
- (e) in section 12, by inserting, after subsection (5), the following new subsection –
- (5A) Notwithstanding section 20, a non-bank deposit taking institution shall maintain and continue to maintain in Mauritius an amount paid as stated capital of not less than 200 million rupees or such higher amount as may be prescribed, after deduction of the accumulated losses of the non-bank deposit taking institution.
- (f) in section 14E –
- (i) in the heading, by deleting the words “**issuer of commercial papers**” and replacing them by the words “**issuer of money market instruments**”;
  - (ii) in subsections (1) and (2) –
    - (A) by deleting the words “commercial papers” and replacing them by the words “a money market instrument”;
    - (B) by deleting the word “company” and replacing it by the word “institution”;
    - (C) by deleting the words “commercial paper licence” and replacing them by the words “money market instrument licence”;
  - (iii) in subsection (7) –
    - (A) by deleting the word “company” and replacing it by the word “institution”;
    - (B) by deleting the words “commercial papers” and replacing them by the words “a money market instrument”;

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

(8) In this section –

“eligible institution” means –

- (a) a financial institution or a company incorporated or registered under the Companies Act, having –
  - (i) at any point in time, not earlier than 12 months prior to the proposed issue of a money market instrument, net assets of a total value exceeding 300 million rupees, as certified by its auditors and reflected in its audited financial statements;
  - (ii) operating cash flows at least equal to the size of the issue of the money market instrument; and
  - (iii) a credit rating by a recognised external credit assessment institution; or
- (b) a body established under any enactment and which has the power to borrow funds under that enactment; or
- (c) such other body corporate as the central bank may approve;

“money market instrument” means a secured or an unsecured instrument having

a maturity of not more than 12 months, issued, in certificated or book-entry form, by an eligible institution in rupees or in such convertible currency as the central bank may approve.

- (g) in section 30, by inserting, after subsection (1), the following new subsection –

(1A) The central bank may, on application by a financial institution, waive the requirements under subsection (1)(b).

- (h) in section 39, by inserting, after subsection (2), the following new subsection –

(2A) The central bank may, where circumstances so warrant, revoke the approval granted under subsection (2).

- (i) in section 42 (1), by inserting, after the words “2 years”, the words “or within such other period as the central bank may determine,”;

- (j) by inserting, after section 53, the following new section –

**53A. New products, business practices, delivery mechanisms and technologies**

Every financial institution and every holder of a licence shall, in relation to the development of new products and new business practices, including new delivery mechanisms, and the use of new or developing technologies for both new and pre-existing products –

- (a) undertake a risk assessment prior to the launch or use of such products, business practices and technologies;
- (b) identify and assess the money laundering and terrorism financing risks that may arise in relation to the launch or use of such products, business practices and technologies; and

- (c) take appropriate measures to manage and mitigate the risks identified.
- (k) in section 64 –
  - (i) by inserting, after subsection (1), the following new subsections –
    - (1A) Any person –
      - (a) to whom any information pertaining to a customer or financial institution is disclosed and who knows or has reasonable grounds to believe, at the time of the disclosure, that the information was disclosed to him in contravention of this section;
      - (b) who is in possession of information relating to the affairs of a customer or financial institution without just or reasonable grounds or in contravention of this section; or
      - (c) who publishes, in any form whatsoever, any information relating to the affairs of a customer or financial institution without the express written consent of the customer or financial institution or in contravention of this section,

shall commit an offence and shall, on conviction, be liable –

- (i) in the case of an individual, to a fine not exceeding 500, 000 rupees and to imprisonment for a term not exceeding 3 years; or

- (ii) in any other case, to a fine not exceeding one million rupees.

(1B) Where a person is prosecuted for an offence under subsection (1A)(a) or (b), it shall be a defence for the person to prove that –

- (a) the disclosure was made without his consent;
  - (b) where the disclosure was made in a written form, he, as soon as practicable, surrendered or took all reasonable steps to surrender the information and all copies thereof to the central bank; and
  - (c) where the disclosure was made in an electronic form, he, as soon as practicable, took all reasonable steps to ensure that all electronic copies of the information were deleted and that the information and all copies thereof in other forms were surrendered to the central bank.
- (ii) in subsection (3) –
- (A) by inserting, after paragraph (f), the following new paragraphs –
    - (fa) the information is required to be disclosed by the financial institution for the purpose of discharging its responsibilities under Part VIIIA;
    - (fb) with respect to payable-through accounts, the customer due diligence

information is required to be disclosed, upon request, by the financial institution to another institution with which it maintains a correspondent banking relationship, provided that the institution has given to the financial institution a written undertaking regarding the confidentiality of the information provided;

- (fc) the customer due diligence information is required to be disclosed by the financial institution for the purpose of meeting the requirement set out by the central bank with respect to domestic or cross-border wire transfers or reliance on a third party;
- (B) in paragraph (i), by inserting, after the word “Bureau”, the words “or the Central KYC Registry”;
- (iii) in subsection (8), by inserting, after the words “functions of a central bank”, the words “or a foreign supervisory authority having the responsibility of carrying out supervisory functions in respect of money laundering or terrorism financing”;
- (iv) in subsection (14) –
  - (A) by deleting the word “confidentiality” and replacing them by the words “confidentiality, and subject to the satisfaction of such conditions as the central bank may determine”;

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

- (c) to a domestic or foreign supervisory authority where the information is required by the supervisory authority for the sole purpose of carrying out its supervisory functions in respect of money laundering or terrorism financing.

(l) by inserting, after Part VIII, the following new Part –

**PART VIIIA – PREVENTION OF MONEY  
LAUNDERING AND TERRORISM FINANCING**

**64A. Programmes against money laundering and terrorism financing**

(1) (a) Every financial institution and every holder of a licence, including its branches and subsidiaries, shall implement programmes against money laundering and terrorism financing, which are commensurate with the money laundering and terrorism financing risks to which it or he is exposed and the size of its or his business.

(b) The programmes referred to in paragraph (a) shall include the following internal policies, procedures and controls –

- (i) compliance management arrangements, including the appointment of a compliance officer at management level;
- (ii) screening procedures to ensure high standards when hiring officers;

- (iii) ongoing training programmes for its or his directors and officers; and
- (iv) an independent audit function to test the programme.

(2) (a) Every financial institution and every holder of a licence, including its branches and subsidiaries, operating in a group structure shall implement group-wide programmes against money laundering and terrorism financing.

(b) The group-wide programmes referred to in paragraph (a) shall include –

- (i) the internal policies, procedures and controls referred to in subsection (1)(b);
- (ii) policies and procedures for sharing information required for the purposes of customer due diligence and money laundering and terrorism financing risk management;
- (iii) the provision –
  - (A) at group level compliance;
  - (B) at audit level;
  - (C) in anti-money laundering and combating the financing of terrorism functions,  
of customer, account and transaction information from branches and subsidiaries when necessary for anti-money laundering and combating the financing of terrorism purposes;
- (iv) sharing of information referred to in subparagraph (iii) –
  - (A) at group level compliance;

- (B) at audit level;
- (C) in anti-money laundering and combating the financing of terrorism functions, of customer, account and transaction information from branches and subsidiaries when necessary for anti-money laundering and combating the financing of terrorism purposes;
- (v) adequate safeguards on the confidentiality and use of information exchanged, including safeguards to prevent tipping-off.

#### **64B. Customer due diligence information**

(1) The central bank may, from time to time, issue such guidelines, directives or instructions to any financial institution, class of financial institutions or holder of a licence, as the central bank considers necessary for the prevention of money laundering or terrorism financing, which may provide for –

- (a) customer due diligence measures to be undertaken by financial institutions or holders of a licence to prevent money laundering and the financing of terrorism;
- (b) an on-going duty to keep customer due diligence information up to date in respect of both new and existing customers; and
- (c) the keeping of records for the purpose of paragraphs (a) and (b).

(2) A financial institution or holder of a licence which or who fails to comply with any guideline, directive or instruction issued to it under subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding

one million rupees and, in the case of a continuing offence, to, after conviction, a further fine of 100, 000 rupees for every day or part of a day during which the offence continues.

**64C. Examination of financial institutions or holders of licence**

(1) (a) The central bank may, from time to time, conduct an examination of the operations and affairs of every financial institution or holder of a licence to assess whether the financial institution or holder of a licence is complying with the guidelines, directives or instructions issued under section 64B.

(b) Paragraph (a) shall apply to any subsidiary, branch, agency or office outside Mauritius of the financial institution or holder of a licence incorporated or established in Mauritius.

(2) Sections 42 to 45 shall apply to an examination carried out under subsection (1) with such modifications, adaptations and exceptions as may be necessary.

**64D. Confidentiality of examination reports**

(1) Where a written report is made in respect of a financial institution or holder of a licence by the central bank following an examination conducted pursuant to section 64C, the report shall, subject to subsection (2), not be disclosed to any person by –

- (a) the financial institution or holder of the licence; or
- (b) any officer or auditor of the financial institution or holder of the licence.

(2) The report referred to in subsection (1) may be disclosed –

- (a) by the financial institution or holder of the licence to any officer or auditor of

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that financial institution or holder of that licence solely in connection with the performance of the duties of the officer or auditor, as the case may be, in that financial institution;

- (b) by any officer or auditor of the financial institution or holder of the licence to any other officer or auditor of that financial institution or holder of that licence, solely in connection with the performance of their respective duties in that financial institution or as an officer of the holder of that licence;
- (c) with the approval of the central bank, to the head office or the holding company of the financial institution, whether in or outside Mauritius, for the purpose of conducting centralised functions of audit, risk management or compliance; or
- (d) to such other person as the central bank may approve in writing.

(3) In granting approval for any disclosure under subsection (2)(c), the central bank may impose such conditions or restrictions as it thinks fit on the financial institution or holder of the licence, any officer or auditor of that financial institution or holder of that licence or the person to whom disclosure is made, and that financial institution, the holder of that licence, officer, auditor or person, as the case may be, shall comply with those conditions or restrictions.

(4) The obligations of an officer or auditor under subsections (1) and (3) shall continue after the termination or cessation of the employment or appointment of the officer or auditor by the financial institution or holder of the licence.

(5) Any person who contravenes subsection (1), or fails to comply with any condition or restriction imposed by the central bank under subsection (3), shall commit an offence and shall, on conviction, be liable –

- (a) in the case of an individual, to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 3 years; or
- (b) in any other case, to a fine not exceeding one million rupees.

(6) Any person to whom the report referred to in subsection (1) is disclosed and who knows or has reasonable grounds to believe, at the time of the disclosure, that the report was disclosed to him in contravention of subsection (1) or who is in possession of the report without reasonable justification, shall commit an offence and shall, on conviction, be liable –

- (a) in the case of an individual, to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 3 years; or
- (b) in any other case, to a fine not exceeding one million rupees.

(7) Where a person is charged with an offence under subsection (6), it shall be a defence for the person to prove that –

- (a) the disclosure was made without the person's consent;
- (b) where the disclosure was made in any written or printed form, he, as soon as practicable, took all reasonable steps to surrender the report and all copies of the report to the central bank; and

- (c) where the disclosure was made in an electronic form, he, as soon as practicable, took all reasonable steps to ensure that all electronic copies of the report were deleted and that the report and all copies thereof in other forms were surrendered to the central bank.
- (m) by inserting, after section 96B, the following new section –

**96C. Decision of United Nations Security Council**

- (1) The central bank may, from time to time –
  - (a) make such regulations –
    - (i) concerning any financial institution, class of financial institutions or holder of a licence; or
    - (ii) relating to the activities of any financial institution, class of financial institutions or holder of a licence; and
  - (b) issue such guidelines, directives or instructions to a financial institution, class of financial institutions or holder of a licence,

as the central bank considers necessary in order to discharge, or facilitate the discharge of, any obligation binding on Mauritius by virtue of a decision of the United Nations Security Council.

(2) Notwithstanding any enactment or contract to which a financial institution or holder of a licence is a party, the financial institution or holder of the licence to which regulations made under subsection (1)(a) apply or which is bound by guidelines, directives or instructions made under subsection (1)(b) shall comply with those regulations, guidelines, directives or instructions, as the case may be.

(3) A financial institution or holder of a licence shall not, in carrying out any act in compliance with the regulations, guidelines, directives or instructions made under subsection (1), be treated as being in breach of any such enactment or contract.

(4) Except where a Court orders such disclosure, a financial institution or holder of a licence shall not disclose the guidelines, directives or instructions issued under subsection (1)(b) where the central bank notifies the financial institution that the central bank is of the opinion that the disclosure of those guidelines, directives or instructions is against the public interest.

(5) A financial institution or holder of a licence which –

- (a) contravenes any regulations made under subsection (1)(a);
- (b) fails or refuses to comply with guidelines, directives or instructions issued to it under subsection (1)(b); or
- (c) discloses a guideline, a directive or an instruction issued to it in contravention of subsection (4),

shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

- (n) in section 100 (4), by deleting the words “100,000 rupees” and replacing them by the words “one million rupees and, in the case of continuing offence, to, after conviction, a further fine of 100,000 rupees for every day or part of a day during which the offence continues”;
- (o) in section 101 (3), by adding the words “and of discharging or facilitating the discharge of any obligation binding on Mauritius by virtue of a decision of the United Nations Security Council”.

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**6. Biological and Toxin Weapons Convention Act amended**

The Biological and Toxin Weapons Convention Act is amended, in section 5, by inserting, after subsection (2), the following new subsection –

(2A) No person shall, by any means, wilfully and unlawfully, directly or indirectly, provide or collect funds with the intention or knowledge that they will be used, in full or in part, for the manufacture, acquisition, possession, development, export, transshipment, brokering, transport, transfer, stockpiling or use of biological agents or toxins and their means of delivery and related materials.

**7. Business Registration Act amended**

The Business Registration Act is amended by repealing section 9B and replacing it by the following section –

**9B. Sharing of information**

(1) For facilitation purposes, the Registrar of Businesses shall, through the CBRD, share with other public sector agencies information related to a business.

(2) Notwithstanding any other enactment, public sector agencies shall, upon mutual agreement, share among themselves, and use, information relating to business for the purpose of discharging their functions.

(3) No public sector agency, other than the Financial Intelligence Unit established under the Financial Intelligence and Anti-Money Laundering Act, shall disclose any information obtained pursuant to subsection (1) or (2) to a third party.

**8. Cadastral Survey Act amended**

The Cadastral Survey Act is amended –

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

“client” means a person who retains the services of a land surveyor for the survey of a plot of land;

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

**12A. Electronic copy of memorandum of survey, survey report or plan**

Every land surveyor shall provide to his client, in addition to a copy of the memorandum of survey, survey report or plan, as the case may be, an electronic copy thereof.

- (c) in section 19 (1), by adding the following new paragraph, the comma at the end of paragraph (f) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (e) being deleted –
- (g) being a land surveyor, fails, without reasonable excuse, to provide to his client an electronic copy of the memorandum of survey, survey report or plan, as the case may be,

**9. Captive Insurance Act amended**

The Captive Insurance Act is amended –

- (a) in section 2 –
- (i) by deleting the definition of “Category 1 Global Business Licence”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
- “Global Business Licence” has the same meaning as in the Financial Services Act;
- (b) in section 6 –
- (i) in subsection (1), by deleting the words “without a licence” and replacing them by the words “unless he –
- (a) holds a licence; and
- (b) is resident in Mauritius.”
- (ii) in subsection (2), by deleting the words “in or from within a country outside Mauritius,”;

- (c) by inserting, after section 8, the following new section –

**8A. Conduct of business**

(1) A captive insurer shall conduct its core income generating activities in, or from within, Mauritius.

(2) A captive insurer may hire the services of an insurance manager licensed by the Commission to manage its business in, or from within, Mauritius.

- (3) In this section –

“core income generating activities” includes predicting and calculating risk, insuring and reinsuring against risk and providing related services.

- (d) in section 13 –

- (i) in the heading, by deleting the words “**Category 1**”;
- (ii) by numbering the existing provision as subsection (1);
- (iii) in the newly numbered subsection (1), by deleting the words “Category 1”;
- (iv) by adding the following new subsections –

(2) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.

(3) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.

**10. Chemical Weapons Convention Act amended**

The Chemical Weapons Convention Act is amended, in section 16 (1) –

- (a) by repealing paragraph (e) and replacing it by the following paragraph –
  - (e) by any means, wilfully and unlawfully, directly or indirectly, provides or collects funds with the intention or knowledge that they will be used, in full or in part, for the manufacture, acquisition, possession, development, export, transshipment, brokering, transport, transfer, stockpiling or use of chemical weapons and their means of delivery and related materials;
- (b) by adding the following new paragraph –
  - (f) otherwise contravenes this Act or any regulations made under this Act,

**11. Civil Status Act amended**

The Civil Status Act is amended, in section 17B (2), by inserting, after the word “agency”, the words “, other than the Financial Intelligence Unit established under the Financial Intelligence and Anti-Money Laundering Act,”.

**12. Code Civil Mauricien amended**

The Code Civil Mauricien is amended, in Article 2118 –

- (a) in the first alinéa, by inserting, after the word “d’équipement”, the words “et le gage sans déplacement d’un véhicule ou de tout autre engin visé à l’article 2100”;
- (b) by inserting, after the first alinéa, the following new alinéas –

Le Registrar-General doit attribuer un numéro d’ordre au gage sans déplacement.

Le registre spécial prévu à l’alinéa 1 peut être tenu sous forme électronique, dans lequel cas il sera fait usage d’une signature électronique sécurisée.

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**13. Companies Act amended**

The Companies Act is amended –

- (a) in section 2 –
  - (i) in subsection (1) –
    - (A) by deleting the definitions of “Category 1 Global Business Licence” and “Category 2 Global Business Licence”;
    - (B) by inserting, in the appropriate alphabetical order, the following new definitions –

“Authorised Company” has the same meaning as in the Financial Services Act;

“Global Business Licence” has the same meaning as in the Financial Services Act;
  - (ii) in subsection (5)(b), by deleting the words “Category 1”;
- (b) in section 14, in subsections (7) and (8), by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (c) in section 48 (4), by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (d) in section 70 (1)(e), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (e) in section 72 (1)(c), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (f) in section 76 (a), by deleting the words “Category 1” wherever they appear;

- (g) in section 91 –
  - (i) by inserting, after subsection (3A), the following new subsections –

(3B) The share register referred to in subsection (1) shall be kept by a company for a period of at least 7 years from the date of the completion of the transaction, act or operation to which it relates.

(3C) A company, other than a small private company, which fails to comply with subsection (3)(a)(ii), (3A) or (3B) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300, 000 rupees.
  - (ii) in subsection (8), by inserting, after the words “means a”, the word “natural”;
- (h) in section 148, by adding the following new subsection –

(5) Any director who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100, 000 rupees and to imprisonment for a term not exceeding one year.
- (i) in section 163 (1) and (7), by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
- (j) in section 165 (1), by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
- (k) in section 190, by inserting, after subsection (2), the following new subsection –

(2A) The directors of a company shall, at all times and even where the company is removed from the register, ensure that the records referred to in subsection (2) are kept for a period of at least 7 years from the date of the completion of the transaction, act or operation to which it relates.
- (l) in section 215 (4), by deleting the words “Category 1”;

- 
- (m) in section 221, by adding the following new paragraph, the full stop at the end of paragraph (i) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (h) being deleted –
    - (j) disclose any major transaction as defined under section 130 (2).
  - (n) in section 272 (10) –
    - (i) by deleting the words “Category 1”;
    - (ii) by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
  - (o) in section 276 (1), by inserting, after paragraph (b), the following new paragraph –
    - (ba) a list of its shareholders, including the name of any beneficial owner, in its place of incorporation, together with all information required under section 91 (3)(a)(ii);
  - (p) in section 278 (1), by inserting, after paragraph (e), the following new paragraph –
    - (ea) the share register, and the name of the beneficial owner, if any;
  - (q) in section 319, by inserting, after subsection (3), the following new subsection –
    - (3A) Where the Registrar restores a company to the register on his own motion under subsection (1) –
      - (a) subsection (3) shall not apply; and
      - (b) he shall give notice of the restoration in accordance with section 321.
  - (r) in section 330 (1), by deleting the words “, 148 (1)”;

- (s) in section 343 –
  - (i) in the heading, by deleting the words “**Category 1 Global Business Licence or Category 2 Global Business Licence**” and replacing them by the words “**Global Business Licence or Authorised Company**”;
  - (ii) in subsection (1) –
    - (A) in paragraph (a), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
    - (B) in paragraph (b), by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
  - (iii) in subsection (2), by deleting the words “Category 1”;
  - (iv) in subsection (3), by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
- (t) in section 344 –
  - (i) in the heading, by deleting the words “**Category 1 Global Business Licence or Category 2 Global Business Licence**” and replacing them by the words “**Global Business Licence or Authorised Company**”;
  - (ii) by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (u) in section 345 –
  - (i) in the heading, by deleting the words “**or holding Category 1 Global Business Licence or Category 2 Global Business Licence**” and replacing them by the words “**Global Business Licence or authorisation or hold a Global Business Licence or an Authorised Company**”;

- 
- (ii) in subsection (1), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence, or company applying as an Authorised Company or an Authorised Company”;
    - (iii) in subsection (2), by deleting the words “a company applying for or holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
  - (v) in section 346 –
    - (i) in subsection (2)(c), by deleting the words “, licence fees”;
    - (ii) in subsection (3), by deleting the words “Category 1 or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or to an Authorised Company”;
  - (w) in section 355 (5) –
    - (i) by inserting, after the words “has been initiated,” the words “or where the company or commercial partnership is in receivership or under administration in accordance with the provisions of the Insolvency Act,”;
    - (ii) by deleting the words “or notice for striking-off ” and replacing them by the words “, notice for striking-off, notice of appointment of receiver or notice of appointment of administrator”;
  - (x) in section 359 –
    - (i) in the heading, by deleting the words “**company holding Category 2 Global Business Licence**” and replacing them by the words “**Authorised Company**”;
    - (ii) by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;

- (y) in section 363 –
  - (i) in subsection (4)(b), by deleting the words “Category 1”;
  - (ii) in subsection (5), by deleting the words “company under this Act holding a Category 2 Global Business Licence” and replacing them by the words “Authorised Company”;
- (z) in section 364, by adding the following new subsections –
  - (3) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.
  - (4) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.
- (aa) in the Thirteenth Schedule –
  - (i) in Part I, in the heading, by deleting the words **“CATEGORY 1 GLOBAL BUSINESS LICENCE OR CATEGORY 2 GLOBAL BUSINESS LICENCE”** and replacing them by the words **“GLOBAL BUSINESS LICENCE OR TO AUTHORISED COMPANY”**;
  - (ii) in Part II, in the heading, by deleting the words **“COMPANY HOLDING CATEGORY 2 GLOBAL BUSINESS LICENCE”** and replacing them by the words **“AUTHORISED COMPANY”**;
- (ab) in the Fourteenth Schedule –
  - (i) in Part I –
    - (A) in the heading, by deleting the words **“CATEGORY 1 GLOBAL BUSINESS**

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**LICENCE OR CATEGORY 2 GLOBAL BUSINESS LICENCE**” and replacing them by the words **“GLOBAL BUSINESS LICENCE OR TO AUTHORISED COMPANY OR COMPANY APPLYING AS AUTHORISED COMPANY”**;

- (B) in item 1 (1), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (C) in item 2 –
  - (I) in sub-item (1), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
  - (II) in sub-item (2) –
    - (AA) by deleting the words “Category 1”;
    - (AB) by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
- (D) in item 3 (1), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (E) in item 5 –
  - (I) in the heading, by deleting the words **“Category 1”**;
  - (II) by deleting the words “Category 1”;

- (F) in item 6 (1), by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (G) in items 7 and 8 –
  - (I) in the heading, by deleting the words “**Category 1**”;
  - (II) by deleting the words “Category 1”;
- (H) in item 10, by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (I) in item 11 –
  - (I) in sub-item (1), by deleting the words “Category 1”;
  - (II) in sub-item (2), by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “Global Business Licence or an Authorised Company”;
- (J) in items 12, 13 and 14 –
  - (I) in the heading, by deleting the words “**Category 1**”;
  - (II) by deleting the words “Category 1”;
- (K) in item 15, by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” wherever they appear and replacing them by the words “Global Business Licence or an Authorised Company”;

- 
- (ii) in Part II –
- (A) in the heading, by deleting the words **“COMPANY APPLYING FOR OR HOLDING CATEGORY 2 GLOBAL BUSINESS LICENCE”** and replacing them by the words **“AUTHORISED COMPANY OR COMPANY APPLYING AS AUTHORISED COMPANY”**;
  - (B) in item 1 –
    - (I) in the heading, by deleting the words **“company holding Category 2 Global Business Licence”** and replacing them by the words **“Authorised Company”**;
    - (II) by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
  - (C) in item 2 (1), by deleting the words “A company holding a Category 2 Global Business Licence” and replacing them by the words “An Authorised Company”;
  - (D) in item 3 (1), by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
  - (E) in item 4 –
    - (I) in sub-item (1), by deleting the words “companies holding a Category 2 Global Business Licence” and replacing them by the words “Authorised Companies”;
    - (II) in sub-item (2)(a), by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;

- (F) in item 5, by deleting the words “a company holding a Category 2 Global Business Licence” and replacing them by the words “an Authorised Company”;
- (G) in item 6 (1), by deleting the words “a Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “a Global Business Licence or an Authorised Company”.

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

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

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –  
“petroleum product” means –
  - (a) Mogas (Motor Gasoline); or
  - (b) Gas Oil sold on the local market (Diesel);
- (b) by inserting, after section 3, the following new section –

##### **3A. Contributions on petroleum products**

(1) The Minister shall, in fixing the price of a petroleum product, take into account any contribution levied under subsection (2) and any tax, duty, levy or charge levied under this Act or under any other enactment.

(2) The following contributions shall be levied on a petroleum product –

- (a) Contribution to Road Development Authority;
- (b) Contribution to Rodrigues Transportation and Storage;
- (c) Contribution to the Construction of Storage Facilities for Petroleum Products; and

(d) Contribution to Subsidy on Liquefied Petroleum Gas (LPG), Flour and Rice.

(3) The contributions referred to in subsection (2) shall be collected by the State Trading Corporation at the rates specified in the Fourth Schedule and paid into the Reserve Fund.

(4) In this section –

“Reserve Fund” means the Reserve Fund referred to in section 18 of the State Trading Corporation Act;

“State Trading Corporation” means the State Trading Corporation established under section 3 of the State Trading Corporation Act.

(c) in section 35 (3), by deleting the words “the Schedules” and replacing them by the words “any of the Schedules”;

(d) by adding the following new Schedule –

#### **FOURTH SCHEDULE**

[Section 3A]

#### **CONTRIBUTIONS ON PETROLEUM PRODUCTS**

|           |                                                                               | <b>Mogas</b>              | <b>Gas Oil</b>            |
|-----------|-------------------------------------------------------------------------------|---------------------------|---------------------------|
|           |                                                                               | <b>Per litre<br/>(Rs)</b> | <b>Per litre<br/>(Rs)</b> |
| <b>1.</b> | Contribution to Road Development Authority                                    | 1.85                      | 1.75                      |
| <b>2.</b> | Contribution to Rodrigues Transportation and Storage                          | 0.41                      | 0.41                      |
| <b>3.</b> | Contribution to the Construction of Storage Facilities for Petroleum Products | 0.10                      | 0.10                      |
| <b>4.</b> | Contribution to Subsidy on Liquefied Petroleum Gas (LPG), Flour and Rice      | 1.75                      | 1.20                      |

**15. Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed To Be Excessively Injurious or to Have Indiscriminate Effects Act 2018 amended**

The Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed To Be Excessively Injurious or to Have Indiscriminate Effects Act 2018 is amended –

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

**12A. Offence**

Any person who, by any means, wilfully and unlawfully, directly or indirectly, provides or collects funds with the intention or knowledge that they will be used, in full or in part, for the manufacture, acquisition, possession, development, export, transshipment, brokering, transport, transfer, stockpiling or use of any weapons prohibited under this Act and their means of delivery and related materials shall commit an offence.

- (b) in sections 13 (1) and (2) and 15 (1), by deleting the words “7 or 8” and replacing them by the words “7, 8 or 12A”.

**16. Co-operatives Act 2016 amended**

The Co-operatives Act 2016 is amended –

- (a) in section 57 (1) –
- (i) in paragraph (a), by deleting the words “and to the Registrar”;
  - (ii) in paragraph (b), by deleting the words “and to the Registrar such information as they” and replacing them by the words “such information as it”;
- (b) in section 116 (5), by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –
- (ba) financial assistance, in such amount as may be prescribed, to a secondary society and tertiary society; and

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**17. Courts Act amended**

The Courts Act is amended –

- (a) by inserting, after section 104, the following new section, the existing section 104A being renumbered as section 104B –

**104A. Mediation by Intermediate Court**

(1) The Intermediate Court shall have the power and jurisdiction to conduct mediation in any civil suit, action, cause and matter that may be brought and may be pending before it.

(2) The President of the Intermediate Court may, before or at any stage of any proceedings, refer any civil suit, action, cause or matter to a Magistrate of the Intermediate Court for mediation with a view to disposing of that civil suit, action, cause or matter by agreement or narrowing down the issues therein.

(3) Where a civil suit, action, cause or matter is referred for mediation under subsection (2) –

- (a) the Magistrate to whom it is referred shall have such powers as may be prescribed for conducting mediation; and
- (b) the parties shall submit themselves to mediation and shall endeavour to dispose of the civil suit, action, cause or matter.

(4) Where a civil suit, action, cause or matter has not been disposed of through mediation, the Magistrate shall cause the case to be fixed for trial.

- (b) in the newly renumbered section 104B, by deleting the words “25,000 rupees” and replacing them by the words “100,000 rupees”;
- (c) in section 198 (3)(g), by inserting, after the word “Judge”, the words “under section 17A and before a Magistrate of the Intermediate Court under section 104A”.

**18. Customs Act amended**

The Customs Act is amended –

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

“security” means a guarantee which is provided to the satisfaction of the Director-General for the payment of duty, excise duty and taxes on any goods or for compliance with customs laws, as the case may be;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“single window” means such electronic platform as the Director-General may approve which allows economic operators involved in trade and transport to lodge standardised information and documents with a single entry point to fulfil import, export, transshipment or transit-related regulatory requirements;
- (b) by inserting, after section 4, the following new section –

**4A. Uniform**

Every proper officer shall, whilst on duty, wear such uniform as may be prescribed unless otherwise authorised by the Director-General.
- (c) by inserting, after section 9A, the following new section –

**9B. Deferred payment in respect of VAT on capital goods**

(1) Where capital goods being plant and machinery are entered and cleared at importation by a VAT registered person, the VAT payable may, subject to the conditions set out in subsection (2), be deferred in accordance with section 9A of the Value Added Tax Act.

(2) For the purpose of subsection (1), the conditions shall be –

  - (a) the duty-paid value of the capital goods is one million rupees or more;

- (b) the capital goods are to be used in the course of, or for the furtherance of, the VAT registered person's business;
- (c) the VAT registered person is compliant with his tax obligations under the Revenue Laws;
- (d) the VAT registered person is not under bankruptcy, liquidation or receivership;
- (e) a security, by bond, under sections 39 and 42, is furnished to cover the deferred VAT payable; and
- (f) proper books and records are kept.

(3) Any VAT registered person who fails to comply with section 9A (3) of the Value Added Tax Act shall pay the amount of VAT due together with penalty and interest for late payment in accordance with section 24A.

(4) In this section –

“duty-paid value”, in relation to capital goods, means the sum of –

- (a) the value of the capital goods; and
- (b) the duty, excise duty and taxes payable on the capital goods.

(d) in section 14 (2A), by deleting the words “Part IX of the Value Added Tax Act” and replacing them by the words “Part IVC of the Mauritius Revenue Authority Act”;

(e) in section 19B –

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

(7A) Subject to subsection (8), any ruling given under this section shall be valid for a period of 3 years as from the date of its issue.

- (ii) in subsection (8), by deleting the words “may publish a notice in the *Gazette*” and replacing them by the words “shall post a notice on the website of the Authority”;

(iii) by adding the following new subsection –

(9) (a) Any person who is dissatisfied with a ruling under subsection (3) may object to the ruling in accordance with section 24A (3).

(b) The procedure specified in section 24A (3) and (4) shall apply to an objection made under paragraph (a).

(c) Where the person referred to in paragraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(f) in section 23, by repealing subsection (1) and replacing it by the following subsection –

(1) Where –

(a) goods have been damaged, pilfered, lost or destroyed during a voyage;

(b) duty or excise duty has been paid through an error of fact or erroneous construction of the law;

(c) any goods have been ordered to be destroyed as being unfit for consumption; or

(d) selected prohibited goods have been exported under section 156A,

the Director-General, on request, may refund or adjust the amount of duty or excise duty payable accordingly.

(g) in section 24A –

(i) in subsection (1), by deleting the words “importer or the person” and replacing them by the words “person, including”;

(ii) in subsection (3) –

(A) by deleting the words “an importer” wherever they appear and replacing them by the words “a person”;

- 
- (B) by deleting the words “the importer” wherever they appear and replacing them by the words “the person”;
    - (iii) in subsection (4)(b), by deleting the words “the importer” and replacing them by the words “the person”;
    - (iv) in subsection (5), by deleting the words “an importer” and replacing them by the words “a person”;
  - (h) in section 25B, by repealing subsection (3) and replacing it by the following subsection –
    - (3) (a) Where a clearance from a Government agency has not been received by the Director-General –
      - (i) he may release the goods from customs control by handing them over, in the customs area, to the relevant Government agency for onward clearance; or
      - (ii) he may, where the goods cannot be put under seal, hand over, in the customs area, samples to the relevant Government agency for the purpose of verification, testing or analysis and the goods may, on submission of the clearance from the relevant Government agency, be cleared from customs control.
    - (b) The goods referred to in paragraph (a)(i) shall be placed under the seal of the relevant Government agency, in the customs area, before they are released.
  - (i) in section 58, by adding the following new subsection –
    - (3) Sections 71 and 71A shall apply to the cargo referred to in this section with such modifications, adaptations and exceptions as may be necessary.

- (j) in section 66A (1) and (1A)(a)(ia), by deleting the words “being sold”;
- (k) in section 66D (a), by deleting the words “as a result of being sold”;
- (l) in section 67, by inserting, after subsection (3), the following new subsection –
  - (3A) (a) Any approved warehouse shall be equipped with such CCTV system as the Director-General may determine.
  - (b) Any recording under the CCTV system shall be archived for such period as the Director-General may determine.
  - (c) The Director-General shall be granted online access to the CCTV system or to any other electronic system in place at the warehouse and their recordings shall be provided, on demand, to the Director-General.
- (m) in section 70, by inserting, after the word “Authority”, the words “and the State Trading Corporation”;
- (n) in section 116C –
  - (i) in subsection (3) –
    - (A) in paragraph (a), by deleting the words “5,000 rupees” and replacing them by the words “10,000 rupees”;
    - (B) in paragraph (b), by deleting the words “10,000 rupees” and replacing them by the words “20,000 rupees”;
  - (ii) in subsection (4), by inserting, after the word “duty” wherever it appears, the words “and excise duty”;
- (o) in section 125 (1) –
  - (i) by inserting, after the words “including the power to”, the words “perform security checks, to”;

- 
- (ii) by deleting the word “passengers” and replacing it by the word “persons”;
  - (p) in section 131A –
    - (i) in subsection (1A)(b)(ii), by deleting the words “or financing of terrorism” and replacing them by the words “, the financing of terrorism or any other criminal offence”;
    - (ii) by repealing subsection (4) and replacing it by the following subsection –

(4) Where a proper officer reasonably suspects that the amount of currency or bearer negotiable instruments declared under subsection (1) or (1A) and detected, if any, pursuant to subsection (3), may involve –

- (a) money laundering, he shall –
  - (i) forthwith pass on the information to the FIU, the police and the Independent Commission against Corruption established under the Prevention of Corruption Act;
  - (ii) detain, in an escrow account or in such other manner as the Director-General may determine, the amount of the currency or bearer negotiable instruments found in the possession of the person for a period not exceeding 6 months to allow further investigation to be carried out by the Director-General;

- (iii) in exceptional circumstances, apply for extension of time to the Judge in Chambers; and
  - (iv) at the end of the investigation, remit any –
    - (A) evidence gathered as a result of the investigation; and
    - (B) amount detained by him under subparagraph (ii), to the Independent Commission against Corruption for such further investigation or action as may be necessary;
- (b) the financing of terrorism or any other criminal offence, he shall forthwith –
  - (i) detain the amount of the currency or bearer negotiable instruments found in the possession of the person;
  - (ii) refer the matter, and at the same time remit, to the police or such other relevant investigatory body, any amount of currency or bearer negotiable instruments detained under subparagraph (i); and
  - (iii) where required, pass on the relevant information to the FIU.

- (iii) by inserting, after subsection (5), the following new subsection –

(5A) Notwithstanding section 162 (6), where an offence is committed under this section by any person and he does not agree to compound the offence, the Director-General shall retain such amount not exceeding the maximum pecuniary penalty imposable under the customs laws for such offence.

- (iv) in subsection (6), in the definition of “person”, by deleting the word “means” and replacing it by the word “includes”;
- (q) in section 132 (1A), by deleting the words “an outgoing passenger” and replacing them by the words “any person”.

## **19. Customs Tariff Act amended**

The Customs Tariff Act is amended, in the First Schedule, in Part I –

- (a) by deleting Headings 17.01, 72.13 and 72.14 and H.S. Codes 1517.90.00, 1701.12.00, 1701.13.90, 1701.14.90, 1701.91.00, 1701.99.10, 1701.99.90, 7213.10.20 and 7214.20.20 and their corresponding entries;
- (b) by inserting, in the appropriate numerical order, the Headings and H.S. Codes and their corresponding entries specified in the First Schedule to this Act.

## **20. District and Intermediate Courts (Civil Jurisdiction) Act amended**

The District and Intermediate Courts (Civil Jurisdiction) Act is amended, in section 21B –

- (a) in subsection (1), by deleting the words “25, 000 rupees” and replacing them by the words “100, 000 rupees”;
- (b) in subsection (2)(c), by deleting the words “one year” and replacing them by the words “2 years”.

**21. Economic Development Board Act 2017 amended**

The Economic Development Board Act 2017 is amended –

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

“Film Promotion Fund” means the Film Promotion Fund established under section 28A;
- (b) in section 5 –
  - (i) in subsection (1) –
    - (A) in paragraph (k), by deleting the word “manage” and replacing it by the words “administer and manage”;
    - (B) by adding the following new paragraph, the full stop at the end of paragraph (l) being deleted and replaced by a semicolon –
    - (m) conduct regulatory impact assessments at such intervals as the Economic Development Board may determine.
  - (ii) by adding the following new subsection –
    - (3) In this section –

“licence”, “permit”, “authorisation” or “clearance” means any licence, permit, authorisation or clearance, as the case may be, required in respect of any economic activity and issued by any public sector agency, other than the Bank of Mauritius, the Financial Services Commission or such other statutory body as the Economic Development Board may determine.

- (c) in Part IV, by adding the following new Sub-part –

**Sub-Part G – National Electronic Licensing System**

**27A. National Electronic Licensing System**

(1) There shall be, for the purpose of business facilitation, a National Electronic Licensing System operated and managed by the Economic Development Board for –

- (a) the making of an application for;
- (b) the processing of an application for; and
- (c) the determination of an application for,

a licence, a permit, an authorisation or a clearance.

(2) An application for a licence, a permit, an authorisation or a clearance shall be made, processed and determined through the National Electronic Licensing System, in such form and manner as may be prescribed.

(3) For the purpose of this section, and notwithstanding the provisions of any other enactment relating to the sharing of information, the Economic Development Board shall obtain information from, and share information among, public sector agencies through the National Electronic Licensing System.

(4) The Economic Development Board may publish reports, updates and statistics on applications for licences, permits, authorisations and clearances made, processed, determined and issued, as the case may be, through the National Electronic Licensing System.

(5) No licence, permit, authorisation or clearance issued electronically through the National Electronic Licensing System shall be denied legal effect, validity and enforceability solely on the ground that it is in electronic form.

- (6) In this section –

“licence”, “permit”, “authorisation” or “clearance” means any licence, permit, authorisation or clearance, as the case may be,

required in respect of any economic activity and issued by any public sector agency, other than the Bank of Mauritius, the Financial Services Commission or such other statutory body as the Economic Development Board may determine.

- (d) by inserting, after section 28, the following new sections –

**28A. Film Promotion Fund**

(1) The Economic Development Board shall establish a Film Promotion Fund.

(2) The object of the Film Promotion Fund shall be to contribute to the financing of the Film Rebate Scheme.

(3) There shall be paid –

(a) into the Film Promotion Fund –

(i) such amount or such percentage, as may be prescribed, of net value added tax collections in every quarter;

(ii) by the Director-General –

(A) the tax paid yearly under the Income Tax Act by film production and film studio companies and their employees;

(B) the tax withheld periodically under the Income Tax Act by film production companies;

(C) such percentage of the total income tax paid yearly to the Director-General, as may be prescribed;

- (iii) such sum from the Consolidated Fund, and during such period, as the Minister responsible for the subject of finance may determine;
  - (iv) such other sum as may lawfully accrue to the Film Promotion Fund;
- (b) out of the Film Promotion Fund, such percentage of expenses incurred by film production companies under subsection (4)(b), as the Economic Development Board may determine.
- (4) The Economic Development Board shall –
  - (a) establish criteria for determining what constitutes big film projects;
  - (b) for the purpose of subsection (3)(b), determine the percentage of qualifying production expenditure incurred by film production companies, which shall be refundable.
- (5) In this section –

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

## **22. Employment Rights Act amended**

The Employment Rights Act is amended –

- (a) in section 5, by adding the following new subsection –
  - (6) (a) Subject to paragraph (b), where a homeworker is in an employment relationship, he shall be employed on such terms and conditions as may be prescribed.
  - (b) Part VIII to Part XI and Parts XIII and XV shall apply to a homeworker.

- (c) In this subsection –
- “employment relationship” means a contract of service where –
- (a) work is performed under an employer’s control, direction or authority;
  - (b) the degree of control varies and depends on the nature and organisation of the work;
  - (c) a homeworker is remunerated by an employer for work performed;
  - (d) a homeworker does not engage another homeworker to perform the work allocated by his employer; and
  - (e) a homeworker is not engaged in a work on his own account;
- “homeworker” –
- (a) means a person who –
    - (i) is aged 18 years or more; and
    - (ii) carries out work –
      - (A) at his residential premises; or
      - (B) at such other place, not being business premises, as may be agreed upon with his employer; but
  - (b) does not include –
    - (i) a person who owns or operates his own business; and
    - (ii) an entrepreneur or a self-employed person.

- (b) in section 30 (3) and (5)(b), by deleting the word “without” and replacing it by the word “with”;
- (c) in section 47A, by deleting the words “income tax is recoverable under Part XI of the Income Tax Act” and replacing them by the words “tax is recoverable under Part IVC of the Mauritius Revenue Authority Act”.

### **23. Environment Protection Act amended**

The Environment Protection Act is amended –

- (a) in section 3, by inserting, in the appropriate alphabetical order, the following new definition –

“National Electronic Licensing System” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act 2017;
- (b) in section 16 –
  - (i) by repealing subsection (1) and replacing it by the following subsection –

(1) A PER in respect of an undertaking specified in Part A of the Fifth Schedule shall –

    - (a) be in conformity with such policy or environmental guidance as may be published in respect of an undertaking and in such form as the Director may determine;
    - (b) be certified by the proponent of the undertaking or his duly appointed legal representative;
    - (c) be submitted through the National Electronic Licensing System or, in exceptional or unforeseen circumstances, in such other form and manner as the Director may determine; and

- (d) be submitted in one hard copy to the Director's Office.
  - (ii) in subsection (4) –
    - (A) by repealing paragraph (a) and replacing it by the following paragraph –
      - (a) the proponent to submit electronically, or in exceptional or unforeseen circumstances, in such other form and manner as the Director may determine, additional information specified in guidelines issued by the Director;
    - (B) in paragraph (b), by deleting the words “in writing” and replacing them by the words “electronically, or in exceptional or unforeseen circumstances, in such other form and manner as the Director may determine,”;
  - (iii) in subsection (6), by inserting, after the words “Minister may”, the words “, within 5 working days of the date of receipt of the PER”;
- (c) in section 18 –
- (i) in subsection (1) –
    - (A) by inserting, after the word “Director”, the words “an application which shall consist of”;
    - (B) by repealing paragraph (a) and replacing it by the following paragraph –
      - (a) through the National Electronic Licensing System or, in exceptional or unforeseen circumstances, in such other form and manner as the Director may determine and in 3 printed copies;

- 
- (C) in paragraph (b), by deleting the words “signed by the proponent or his duly appointed legal representative and countersigned by” and replacing them by the words “certified by the proponent or his duly appointed legal representative and”;
  - (ii) by adding the following new subsection –
    - (3) On receipt of an application under this section, the Director shall forthwith undertake a preliminary verification of the application and –
      - (a) where the application meets the requirements of subsections (1) and (2), issue to the applicant, within 3 working days of the date of receipt of the application, an acknowledgement receipt in electronic form;
      - (b) where the application does not meet the requirements of subsections (1) and (2), issue to the applicant, within 3 working days of the date of receipt of the application, an electronic request requiring submission of any missing information.
  - (d) in section 19 (1)(a), by deleting the words “be signed” and replacing them by the words “be certified”;
  - (e) in section 20 –
    - (i) by repealing subsection (1) and replacing it by the following subsection –
      - (1) An EIA submitted under section 18 shall –
        - (a) be posted on the website of the Ministry; and

- (b) be open for public inspection during working hours at –
    - (i) the office of the Director;
    - (ii) the main office of the Municipal City Council, Municipal Town Council or District Council for the area where the undertaking is to be carried out; and
    - (iii) such other places as may be specified in a notice under subsection (2).
  - (ii) in subsection (3), by repealing paragraph (d) and replacing it by the following paragraph –
    - (d) specify the time limit for the submission of public comments in writing or electronically, which shall not be more than 21 days after the date of the publication of the notice.
- (f) in section 21 –
  - (i) in subsection (1)(b), by deleting the words “42 days” and replacing them by the words “28 days”;
  - (ii) in subsection (2)(a), by deleting the words “in writing” and replacing them by the words “electronically”;
- (g) in section 22(8), by deleting the words “14 days” and replacing them by the words “7 working days”;
- (h) in section 23 –
  - (i) in subsection (3) –
    - (A) by inserting, after the word “shall”, the words “, within 7 working days of the receipt of the recommendations of the EIA Committee,”;

- 
- (B) by deleting the words “14 days” and replacing them by the words “7 working days”;
  - (ii) in subsection (4), by deleting the words “14 days” and replacing them by the words “7 working days”;
  - (i) in section 26 (1), by inserting, after the word “post”, the words “or by electronic means”;
  - (j) in section 60 –
    - (i) in paragraph (b), by deleting the words “carry out” and replacing them by the words “support and encourage”;
    - (ii) by adding the following new paragraphs, the full stop at the end of paragraph (i) being deleted and replaced by a comma –
      - (j) to finance projects, programmes and schemes relating to –
        - (A) rehabilitation, protection and management of beaches, lagoons and coral reefs;
        - (B) flood management and cleaning, rehabilitation and upgrading of drains, bridges and rivers;
        - (C) solid waste management;
        - (D) landslide management;
        - (E) disaster risk reduction;
        - (F) cleaning and embellishment works; and
        - (G) removal of asbestos and other harmful materials in ex-Central Housing Authority houses commonly known as European Development Community houses; and
    - (k) to finance such other programmes, projects or schemes as the Board may approve.

- (k) in section 61, by repealing subsection (1) and replacing it by the following subsection –

(1) The Fund shall be administered by a Board which shall consist of –

- (a) a Deputy Financial Secretary, as Chairperson, to be designated by the Financial Secretary;
- (b) the Supervising Officer of the Ministry, or his representative;
- (c) the Supervising Officer of the Ministry responsible for the subjects of local government and outer islands, or his representative;
- (d) the Supervising Officer of the Ministry responsible for the subjects of public infrastructure and land transport, or his representative;
- (e) the Supervising Officer of the Ministry responsible for the subject of tourism, or his representative;
- (f) a representative of the Land Drainage Authority established under the Land Drainage Authority Act 2017;
- (g) a representative of the National Development Unit of the Prime Minister's Office; and
- (h) the Accountant-General, or his representative.

- (l) in section 62, by repealing subsection (1) and replacing it by the following subsection –

(1) The Fund shall consist of –

- (a) any funds raised from public activities organised with the approval of the Board;

- 
- (b) any contribution made by the private sector;
    - (c) any donation, grant and other receipt from international organisations;
    - (d) any money received from the Consolidated Fund;
    - (e) any advance recycling fee collected by the Director-General under section 69C for the purpose of the operation of an e-waste management system; and
    - (f) such other sum as may lawfully accrue to the Fund.
  - (m) in section 65 –
    - (i) in the definition of “designated establishment”, by inserting, after the words “specified in”, the words “Part I of”;
    - (ii) in the definition of “manager”, in paragraph (a), by inserting, after the word “responsible”, the words “for its management”;
  - (n) in section 66 –
    - (i) by repealing subsection (1) and replacing it by the following subsection –
      - (1) Subject to this section, there shall be levied –
        - (a) on every designated establishment; or
        - (b) on the importer, in respect of imported goods for home consumption specified in Part II of the Eighth Schedule, at the time of importation,
- a fee to be known as the environment protection fee.

- (ii) in subsection (2) –
  - (A) by lettering the existing provision as paragraph (a);
  - (B) in the newly lettered paragraph (a), by inserting, after the words “Column 1 of ”, the words “Part I of ”;
  - (C) by adding the following new paragraph –
    - (b) The fee on imported goods for home consumption specified in Part II of the Eighth Schedule shall be payable to the Director-General in accordance with section 9A of the Customs Act.
- (iii) in subsection (4), by deleting the word “manager” and replacing it by the word “person”;
- (o) in the Fifth Schedule –
  - (i) in PART A, by deleting item 18;
  - (ii) in PART B, in item 34, by deleting sub-item (b) and replacing it by the following sub-item –
    - (b) where land clearing, road infrastructure and utility services are involved in environmentally sensitive areas referred to in Development Management Maps of Outline Schemes or as the Ministry may determine.
- (p) by repealing the Eighth Schedule and replacing it by the Eighth Schedule set out in the Second Schedule to this Act.

## **24. Excise Act amended**

The Excise Act is amended –

- (a) in section 2 –
  - (i) in the definition of “beer”, in paragraph (a), by inserting, after the word “malt”, the words “, any other agricultural product or its derivatives”;

- 
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –
- “new motor vehicle” means a motor vehicle –
- (a) which is manufactured by a manufacturer or which is sold by a manufacturer to a distributor or an importer under a valid distribution or importation contract; and
- (b) in respect of which no document witnessing ownership has been registered in any country;
- “second-hand motor vehicle” has the same meaning as in the Consumer Protection (Importation and Sale of Second-hand Motor Vehicles) Regulations 2004;
- (b) in section 52A –
- (i) by deleting the heading and replacing it by the following heading –
- 52A. Claim on waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods**
- (ii) by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to this section, any person who –
- (a) exports waste PET bottles or PET flakes; or
- (b) recycles waste PET bottles into reusable goods,
- may make a claim to the Director-General for an amount to be paid to him in accordance with the formula referred to in the Fourth Schedule.
- (c) in the First Schedule, in Part I, by inserting, in the appropriate numerical order, the new Heading and H.S. Codes and their corresponding entries specified in the Third Schedule to this Act;

- (d) in the Second Schedule, in Part I, by adding the following new item and its corresponding entries –

|                                                                                                 |     |                                                                                                     |
|-------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|
| Importer or manufacturer of non-biodegradable plastic containers, plates, bowls, cups and trays | 500 | To import, manufacture and sell non-biodegradable plastic containers, plates, bowls, cups and trays |
|-------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|

- (e) in the Fourth Schedule, by deleting the words “is the rate of refund of Rs 5 per kg;” and replacing them by the following words –

“is the rate of refund of –

- Rs 5 per kg for waste PET bottles or PET flakes exported; or
  - Rs 15 per kg for waste PET bottles recycled into reusable goods,
- as the case may be;”.

## **25. Finance and Audit Act amended**

The Finance and Audit Act is amended, in section 4B, by adding the following new subsection, the existing provision being numbered as subsection (1) –

- (2) A report under subsection (1) shall contain a statement showing an implementation plan for remedial action and for preventing the recurrence of the shortcomings, including wastage of public funds referred to in the report of the Director of Audit.

## **26. Finance (Miscellaneous Provisions) Act 2017 amended**

The Finance (Miscellaneous Provisions) Act 2017 is amended by repealing sections 26 (w), 28 and 57 (l).

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**27. Financial Intelligence and Anti-Money Laundering Act amended**

The Financial Intelligence and Anti-Money Laundering Act is amended –

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

“CDD” means customer due diligence;

“proliferation offence” means an offence under sections 5 and 7 of the Biological and Toxin Weapons Convention Act, section 16 (1)(e) of the Chemical Weapons Convention Act and section 12A of the Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed To Be Excessively Injurious or to Have Indiscriminate Effects Act 2018”;

“reporting person” means a bank, financial institution, cash dealer or member of a relevant profession or occupation;
  - (ii) in the definition of “transaction”, in paragraph (b), by adding the words “ or an attempted transaction”;
- (b) in section 14, by inserting, after subsection (1A), the following new subsection –

(1B) A report under subsection (1) shall be of a general nature and shall not be construed to be a substitute for the reporting person’s own internal screening mechanisms.
- (c) by inserting, after section 14, the following new sections –

**14A. Cash transaction reports**

Every reporting person shall, within the prescribed time, report to FIU the prescribed particulars of any transaction in excess of the prescribed amount.

**14B. Electronic transfer of money to or from Mauritius**

Where a reporting person sends money through electronic transfer in excess of the prescribed amount out of Mauritius or he receives money in excess of the prescribed amount from outside Mauritius on behalf, or on the instruction of, another person, he shall, within the prescribed period after the money was transferred, report the transfer, together with the prescribed particulars, to FIU.

- (d) by repealing section 17 and replacing it by the following section –

**17. Risk assessment**

(1) Every reporting person shall identify, assess and monitor that person's money laundering and terrorism financing risks.

- (2) The risk assessment shall take into account –

- (a) all relevant risk factors including –
  - (i) the nature, scale and complexity of the reporting person's activities;
  - (ii) the products and services provided by the reporting person;
  - (iii) the persons to whom and the manner in which the products and services are provided;
  - (iv) the nature, scale, complexity and location of the customer's activities;
  - (v) reliance on third parties for elements of the customer due diligence process; and
  - (vi) technological developments; and
- (b) the outcome of any risk assessment carried out at a national level and any guidance issued.

(3) Prior to the launch of a new product or business practice or the use of a new or developing technology, a reporting person shall identify and assess the money laundering or terrorism financing risks that may arise in relation to such new products or business practices, or new or developing technologies for both new and pre-existing products, and take appropriate measures to manage and mitigate these risks.

(4) Every reporting person shall document the risk assessments in writing, keep it up to date and, on request, make it available to relevant competent authorities without delay.

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

**17A. Policies, controls and procedures**

(1) Every reporting person shall –

- (a) establish policies, controls and procedures to mitigate and manage effectively the risks of money laundering and terrorism financing identified in any risk assessment undertaken by the reporting person under section 17;
- (b) regularly review and update the policies, controls and procedures established under paragraph (a);
- (c) maintain a record in writing of –
  - (i) the policies, controls and procedures established under paragraph (a);
  - (ii) any changes to those policies, controls and procedures made as a result of the review and update required under paragraph (b); and
  - (iii) the steps taken to communicate those policies, controls and procedures, or any changes to them, internally.

(2) The policies, controls and procedures adopted under paragraph (1) shall be proportionate to the size and nature of the business of a reporting person, as the case may be, and approved by its senior management.

**17B. Fictitious and anonymous accounts**

A reporting person shall not establish or maintain an anonymous account or an account in a fictitious name.

**17C. Customer due diligence requirements**

(1) A reporting person shall undertake CDD measures by means of such reliable and independent source documents or information as may be prescribed, and in the following circumstances –

- (a) when opening an account for, or otherwise establishing a business relationship with, a customer;
- (b) where a customer who is neither an account holder nor in an established business relationship with the reporting person wishes to carry out –
  - (i) a transaction in an amount equal to or above 500, 000 rupees or an equivalent amount in foreign currency or such amount as may be prescribed, whether conducted as a single transaction or several transactions that appear to be linked; or
  - (ii) a wire transfer in an amount equal to or above 500, 000 rupees or an equivalent amount in foreign currency;

- (c) whenever doubts exist about the veracity or adequacy of previously obtained customer identification information;
- (d) whenever there is a suspicion of money laundering or terrorism financing involving the customer or the customer's account.

(2) A reporting person shall, with respect to each customer and business relationship, when applying CDD measures take into account the outcome of the risk assessment required to be carried out under section 19D.

(3) Where the risks are higher, a reporting person shall conduct enhanced due diligence measures consistent with the risks identified.

(4) Where the risks are lower, a reporting person may conduct simplified due diligence measures, unless there is a suspicion of money laundering or terrorism financing in which case enhanced CDD measures shall be undertaken.

(5) In all cases, a reporting person shall apply such CDD measures as may be prescribed or specified by a supervisory authority.

(6) Any person who knowingly provides any false or misleading information to a reporting person in connection with CDD requirements under this Act or any guidelines issued under this Act 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.

### **17D. Third party reliance**

(1) Subject to subsection (2), a reporting person may rely on third parties to perform CDD measures to comply with the requirements of section 17C, subject to such terms and conditions as may be prescribed.

(2) Notwithstanding any other provision of this Act, a reporting person relying on a third party shall remain responsible for compliance with the requirements under this Act.

**17E. Existing customers**

(1) A reporting person shall apply the CDD requirements to customers and beneficial owners with which it had a business relationship on the commencement of this section.

(2) The CDD requirements shall be applied at appropriate times and on the basis of materiality and risk, depending on the type and nature of the customer, the business relationship, products or transactions and taking into account whether and when CDD measures have previously been applied and the adequacy of the data obtained, or as may be specified in any guidelines issued under this Act.

(3) In subsection (1) –

“beneficial owner” –

(a) means the natural person –

(i) who ultimately owns or controls a customer;

(ii) on whose behalf a transaction is being conducted; and

(b) includes those natural persons who exercise ultimate control over a legal person or arrangement and such other persons as may be prescribed.

**17F. Record keeping**

(1) A reporting person shall maintain all books and records with respect to his customers and transactions in accordance with subsection (2) and shall ensure that such

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records and books are kept for such time as specified in, and in accordance with, subsection (2).

(2) The books and records referred to in subsection (1) shall include –

- (a) all records obtained through CDD measures, including account files, business correspondence and copies of all documents evidencing the identity of customers and beneficial owners, and records and the results of any analysis undertaken in accordance with this Act, all of which shall be maintained for a period of not less than 7 years after the business relationship has ended;
- (b) records on transactions, both domestic and international, that are sufficient to permit reconstruction of each individual transaction for both account holders and non-account holders, which shall be maintained for a period of 7 years after the completion of the transaction; and
- (c) copies of all suspicious transaction reports made pursuant to section 14 or other reports made to FIU in accordance with this Act, including any accompanying documentation, which shall be maintained for a period of at least 7 years from the date the report was made.

### **17G. Obligation to report currency transactions**

A reporting person shall, within the prescribed time limit, submit a report to FIU in the prescribed manner of any currency transaction in an amount equal to or above the

prescribed amount, whether conducted as a single transaction or several transactions that appear to be linked.

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

(2) (a) Where it appears to the Bank of Mauritius that a bank or cash dealer subject to its supervision has failed to comply with any requirement imposed under this Act, any regulation made under this Act or any code or guideline issued by it under subsection (1)(a), and that the failure is caused by a negligent act or an omission or by a serious defect in the implementation of any such requirement, the Bank of Mauritius, in the absence of any reasonable excuse, may –

- (i) in the case of a bank, proceed against it under sections 11 and 17 of the Banking Act on the ground that it is carrying on business in a manner which is contrary to the interest of the public; or
- (ii) in the case of a cash dealer, proceed against it under section 17 of the Banking Act on the ground that it is carrying on business in a manner which is contrary to the interest of the public.

(b) Notwithstanding paragraph (a), where a bank or cash dealer has failed to comply with any requirement imposed under a code or guideline issued by the Bank of Mauritius under subsection (1)(a), the Bank of Mauritius may impose an administrative penalty on that bank or cash dealer which may be recovered by deduction from any balance of the bank or cash dealer with, or as money owing to, the Bank of Mauritius, as if it were a civil debt.

(c) When determining the quantum of the administrative penalty to be imposed under paragraph (b), the Bank of Mauritius shall consider the seriousness of the breach committed by the bank or cash dealer and the length of time during which the breach has been committed.

- (g) in section 19 (1)(a), by repealing subparagraph (iii) and replacing it by the following subparagraph –

(iii) Any person who fails to comply with sections 17 to 17G shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10 million rupees and to imprisonment for a term not exceeding 5 years.

- (h) in section 19A (2), by inserting, after paragraph (g), the following new paragraph –

(ga) the Director of the Integrity Reporting Services Agency established under the Good Governance and Integrity Reporting Act, or his representative;

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

**19B. Functions of National Committee**

The National Committee shall –

- (a) coordinate the development, regular review and implementation of national policies and activities to combat money laundering and the financing of terrorism and proliferation offences;
- (b) collect and analyse statistics and other information from competent authorities to assess the effectiveness of policies and measures to combat money laundering and the financing of terrorism and proliferation offences;

- (c) make recommendations to the Minister for legislative, regulatory and policy reforms for the purposes of combating money laundering and the financing of terrorism and proliferation offences;
  - (d) promote co-ordination among the public sector authorities with a view to improving the effectiveness of existing policies to combat money laundering and the financing of terrorism and proliferation offences;
  - (e) formulate policies to protect the international repute of Mauritius; and
  - (f) generally advise the Minister in relation to such matters relating to combating money laundering and the financing of terrorism and proliferation offences, as the Minister may refer to the National Committee.
- (j) by inserting, after section 19C, the following new sections –

**19D. National risk assessment**

(1) The Ministry shall coordinate and undertake measures to identify, assess and understand the national money laundering and terrorism financing risks and review such risk assessments at least every 3 years.

(2) For the purposes of subsection (1), the Ministry shall conduct an assessment of the risks of money laundering and terrorist financing affecting the domestic market and relating to cross border activities and shall in particular, identify –

- (a) the areas of the domestic market that are of greatest risk;
- (b) the risk associated with each segment of the financial services sector and the sector relating to members of a relevant profession or occupation;

- (c) the most widespread means used by criminals to launder illicit proceeds;
- (d) the features and types of non-profit organisations which are likely to be at risk for terrorism financing abuse.

(3) The Ministry shall, to the extent possible, make available its findings in a report in order to assist reporting institutions to identify, understand, manage and mitigate the risk of money laundering and terrorism financing.

(4) Every supervisory and investigatory authority shall use the findings of the risk assessment to –

- (a) assist in the allocation and prioritisation of resources to combat money laundering and terrorism financing;
- (b) ensure that appropriate measures are put into place in relevant sectors to mitigate the risks of money laundering and terrorism financing.

(5) Any person involved in conducting a risk assessment, shall sign a confidentiality undertaking in the form set out in the Fourth Schedule and shall not disclose, or make use of, during and after the completion of the risk assessment exercise any confidential information relating to the risk assessment which comes to his knowledge.

(6) Any person who contravenes subsection (5) 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.

### **19E. Duty to provide information**

(1) For the purpose of risk assessment, a supervisory authority, an investigatory authority or such other prescribed Government agency shall collect and maintain such statistical and other information in the form and manner and for such duration as may be prescribed.

(2) For the purpose of conducting a risk assessment, the Ministry may require any –

- (a) supervisory authority, investigatory authority or Government agency to produce such information;
- (b) reporting person to furnish such statistical or other relevant information relating to his business or to the business administered or managed by him for his clients,

within such time as the Ministry may determine.

(3) Any information provided to the Ministry shall be used exclusively for the purpose of risk assessment and may be given subject to conditions specified by the person providing the information, including conditions to restrict the use and disclosure of the information imparted.

(4) Any person who fails to comply with a request made under subsection (2)(b) 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.

- (k) in section 30, by inserting, after subsection (2), the following new subsection –

(2A) (a) Notwithstanding subsection (2), any information disclosed by FIU shall only be disclosed according to the terms and conditions specified in the disclosure.

(b) Where a person who receives the information disclosed under paragraph (a) fails to comply with those terms and conditions, he shall commit an offence.

- (l) by inserting, after section 32, the following new section –

**32A. Offence in respect of contravention of Act**

Any person who contravenes this Act shall commit an offence and shall, on conviction, be liable, where no specific penalty is provided, to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

- 
- (m) in section 35 –
    - (i) in subsection (2), by adding the words “, or terrorism financing and proliferation offences”;
    - (ii) by repealing subsection (3) and replacing it by the following subsection –

(3) Regulations made under this section may provide that any person who contravenes them 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.
  - (n) by adding the Fourth Schedule set out in the Fourth Schedule to this Act.

## **28. Financial Reporting Act amended**

The Financial Reporting Act is amended –

- (a) in section 2 –
  - (i) in the definition of “public interest entity”, in paragraph (b), by inserting, after the word “Licence”, the words “or Global Business Licence”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“limited liability partnership” has the same meaning as in the Limited Liability Partnership Act 2016;
- (b) in section 21 –
  - (i) in subsection (1), by inserting, after the words “Panel shall”, the words “, as soon as practicable,”;
  - (ii) by repealing subsection (2) and replacing it by the following subsection –

(2) Where the Enforcement Panel makes a determination under subsection (1), it shall inform the Council thereof.

- (iii) by adding the following new subsection –
  - (3) The Council shall, within 30 days of receipt of the determination under subsection (2), ratify, vary or make such other decision as it considers appropriate and it shall give written notice to the public interest entity, licensed auditor or audit firm, as the case may be, of its final decision.
- (c) in section 22 –
  - (i) in the heading, by deleting the words “**Enforcement Panel**” and replacing them by the word “**Council**”;
  - (ii) by deleting the words “Enforcement Panel” and replacing them by the words “Council pursuant to section 21 (3)”;
- (d) in section 33 (1B), by deleting the words “Category 1”;
- (e) in section 35 –
  - (i) by repealing subsection (1) and replacing it by the following subsection –
    - (1) No licensed auditor shall, on behalf of a firm, provide audit services –
      - (a) on his own account;
      - (b) in partnership with other persons; or
      - (c) in a limited liability partnership,unless that firm is registered as an audit firm by the Council under this Act.
  - (ii) by repealing subsection (2) and replacing it by the following subsection –
    - (2) An application for a firm to be registered as an audit firm shall be made to the Council in such form and manner as the Council may determine.
  - (iii) by repealing subsection (4) and replacing it by the following subsection –
    - (4) The Council may, on such terms and conditions as it may determine, register an audit firm.

- 
- (iv) in subsection (5), by deleting the words “Where a licensed auditor provides auditing services in partnership with other persons in a firm, the” and replacing them by the words “Every audit”;
  - (v) in subsection (6), by deleting the words “a firm” and replacing them by the words “an audit firm”;
  - (vi) by adding the following new subsection –
    - (7) Where, before the commencement of this subsection, the name of a firm has been approved, the licensed auditor practising in the name of the firm may, for a period not exceeding 2 years from the commencement of this subsection, continue, subject to complying with this Act, to practise as an auditor, on his own account, or in partnership with other persons, in the name of that firm.
  - (f) in section 37 (b), by deleting the word “practise” and replacing it by the words “subject to section 35, practise”;
  - (g) in section 39 (3) –
    - (i) by deleting the words “extent of”;
    - (ii) by deleting the words “and on whether the disclosure is consistent with the requirements of the Code” and replacing them by the words “in such manner as may be specified in rules made under section 80”;
  - (h) in section 43 –
    - (i) by repealing subsection (1) and replacing it by the following subsection –
      - (1) The Council may cancel or suspend a licence issued under section 33 or 35 where –
        - (a) the licence was obtained by fraud or misrepresentation;
        - (b) the requirements under section 33 or 35 are no longer satisfied; or

- (c) the licensed auditor or audit firm to whom the licence was issued has acted in breach of this Act or any rules, codes, guidelines and standards relating to auditing issued by the Council.
- (ii) in subsection (2) –
  - (A) by inserting, after the words “a licensed auditor”, the words “or an audit firm”;
  - (B) by inserting, after the words “the licensed auditor”, the words “or audit firm”;
- (iii) in subsection (3), by inserting, after the words “licensed auditor”, the words “or an audit firm”;
- (iv) by adding the following new subsection –
  - (4) Any licensed auditor or audit firm who or which does not comply with the requirements of this Act or any rules, codes, guidelines and standards relating to auditing issued by the Council shall be liable to pay such penalty as may be prescribed.

## **29. Financial Services Act amended**

The Financial Services Act is amended –

- (a) in section 2 –
  - (i) by deleting the definitions of “Category 1 Global Business Licence” and “Category 2 Global Business Licence”;
  - (ii) by deleting the definitions of “global business” and “Global Business Licence” and replacing them by the following definitions, respectively –
    - “global business” means the business to which Part X applies;

“Global Business Licence” –

- (a) means a licence issued under section 72 (6); and
- (b) includes a licence issued to an external insurer;
- (iii) in the definition of “licence”, in paragraph (b) –
  - (a) by repealing subparagraph (i) and replacing it by the following subparagraph –
    - (i) a Global Business Licence; or
    - (b) by repealing subparagraph (ii);
  - (iv) by inserting, in the appropriate alphabetical order, the following new definitions –

“Authorised Company” means a company issued with an authorisation under section 71A;

“Global Business Corporation” means a corporation holding a Global Business Licence issued under section 71;

- (b) in section 7 (1)(b), by deleting the words “or guideline” and replacing them by the words “, guideline or any licensing conditions”;
- (c) in section 15 –
  - (i) in subsection (3), 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) an authorisation under section 71A.
  - (ii) in subsection (4), by deleting the words “unless the corporation” and replacing them by the words “or an Authorised Company unless the corporation or the company, as the case may be,”;
- (d) in section 16 (1)(b), by inserting, after the word “particulars”, the words “and information relating to customer due diligence verification”;

- (e) in section 17 (1), by inserting, after the word “Licence”, the words “or an authorisation under section 71A”;
- (f) in section 18, by adding the following new subsection –
  - (3) A person issued with a licence under subsection (1) shall, at all times, continue to satisfy the requirements specified in subsection (2), after the grant of the licence.
- (g) in section 19 (1), by inserting, after the words “Global Business Licence”, the words “, an authorisation under section 71A or any information submitted in respect of a valid licence”;
- (h) in section 25 (3), by adding the words “or an Authorised Company”;
- (i) in section 29 –
  - (i) in subsection (1)(b), by inserting, after the word “makes”, the words “, or any analysis undertaken”;
  - (ii) in subsection (3), by deleting the words “unless the holder of the Global Business Licence” and replacing them by the words “or an Authorised Company, unless the holder of the Global Business Licence or the Authorised Company, as the case may be,”;
  - (iii) by adding the following new subsections –
    - (4) Every licensee shall keep and maintain, at all times, a register of the beneficial owners of each of its customers and record such information as the Commission may determine.
    - (5) (a) Every qualified trustee shall keep and maintain, at all times, a register of any trust under its administration or trusteeship and record such information as the Commission may determine.
    - (b) In this subsection –
      - “qualified trustee” has the same meaning as in the Trusts Act.

(6) For the avoidance of doubt, the requirements under subsections (4) and (5) shall apply to both existing and new customers or trusts, as the case may be.

- (j) in section 30 –
  - (i) by repealing subsection (2);
  - (ii) in subsection (4), by deleting the words “Category 1”;
  - (iii) in subsection (5) –
    - (A) in paragraph (a), by deleting the words “Category 1”;
    - (B) by repealing paragraph (b);
  - (iv) by adding the following new subsection –
    - (6) This section shall not apply to an Authorised Company.
- (k) in section 42 –
  - (i) in subsection (2), by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) Subsection (1) applies to information, records or documents –
      - (i) required in connection with the discharge by the Commission of its functions under a relevant Act or any other enactment, including the Financial Intelligence and Anti-Money Laundering Act and the Prevention of Terrorism Act; and
      - (ii) relating to due diligence verification on beneficial owners of any person acting on behalf of the customers of the licensees.

- (ii) by adding the following new subsection –
  - (4) In this section –
    - “information” –
      - (a) means any type of information; and
      - (b) includes information relating to due diligence verification on the identification of the beneficial owners and persons acting on behalf of the customers of the licensees, referred to in paragraph (b).
  - (l) in section 45, by deleting the words “an on-site inspection or investigation under a relevant Act” and replacing them by the words “the Commission”;
  - (m) in section 46 (1)(a), by deleting the words “relevant Act” and replacing them by the words “relevant Act, section 52 or 52A of the Bank of Mauritius Act”;
  - (n) in section 48, by adding the following new subsection –
    - (10) In this section –
      - “licence” includes any authorisation issued under the relevant Acts.
  - (o) in section 53 (4) –
    - (i) in paragraph (a), by deleting the words “forward, by registered post, an application to” and replacing them by the words “lodge, in such form and manner as the Commission may approve, an application with the Secretary of”;
    - (ii) in paragraph (b), by deleting the words “forward a copy of his application by registered post to” and replacing them by the words “file, in such manner as the Commission may approve, a copy of his application with”;

- (p) in section 66 (7), by deleting the words “the names of the parties and”;
- (q) by repealing section 71 and replacing it by the following section –

**71. Global Business Corporation**

(1) Subject to this section and to section 71A, where the majority of shares or voting rights or the legal or beneficial interest in a resident corporation, other than a bank licensed by the Bank of Mauritius and such other corporation as may be specified in FSC Rules, are held or controlled, as the case may be, by a person who is not a citizen of Mauritius and such corporation proposes to conduct or conducts business principally outside Mauritius or with such category of persons as may be specified in FSC Rules, it shall apply to the Commission for a Global Business Licence.

(2) Where an applicant referred to in subsection (1) proposes to conduct any business for which a licence, an authorisation, a registration or an approval, as the case may be, is required under any relevant Act or other enactment, it shall apply for such licence, authorisation, registration or approval before commencing business.

(3) (a) A holder of a Global Business Licence shall, at all times –

- (i) carry out its core income generating activities in, or from, Mauritius by –
  - (A) employing, either directly or indirectly, a reasonable number of suitably qualified persons to carry out the core activities; and

- (B) having a minimum level of expenditure, which is proportionate to its level of activities;
- (ii) be managed and controlled from Mauritius; and
- (iii) be administered by a management company.

(b) In determining whether a holder of a Global Business Licence is managed and controlled from Mauritius, the Commission shall have regard to such matters as it deems necessary in the circumstances and in particular but without limitation to whether that corporation –

- (i) has at least 2 directors, resident in Mauritius, of sufficient calibre to exercise independence of mind and judgement;
- (ii) maintains, at all times, its principal bank account in Mauritius;
- (iii) keeps and maintains, at all times, its accounting records at its registered office in Mauritius;
- (iv) prepares its statutory financial statements and causes such financial statements to be audited in Mauritius; and
- (v) provides for meetings of directors to include at least 2 directors from Mauritius.

(4) Where a holder of a Global Business Licence fails to comply with any Rules or guidelines issued by the Commission, the Commission may direct it to –

- (a) cease part or all of its business; or
- (b) take such remedial action as it may determine.

(5) A corporation which conducts business pursuant to subsection (1) without being the holder of a Global Business Licence shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

(6) In this section –

“resident corporation” means a company incorporated or registered under the Companies Act, a *société* or partnership registered in Mauritius, a trust or any other body of persons established under the laws of Mauritius.

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

**71A. Authorised Company**

(1) Where the majority of shares or voting rights or the legal or beneficial interest in a company, other than a bank, licensed by the Bank of Mauritius, and incorporated under the Companies Act are held or controlled, as the case may be, by a person who is not a citizen of Mauritius and such company –

- (a) proposes to conduct or conducts business principally outside Mauritius or with such category of persons as may be specified in FSC Rules; and

- (b) has its place of effective management outside Mauritius,

it shall apply to the Commission for an authorisation.

(2) An application for an authorisation under subsection (1) shall –

- (a) be made through a management company in such form and manner as the Commission may determine; and
- (b) be accompanied by such information, documents or application fees as may be specified in FSC Rules.

(3) The Chief Executive may, where the requirements specified in this Act or FSC Rules are complied with and on payment of such fees as may be specified in FSC Rules, issue on such terms and conditions as he may determine, an authorisation on behalf of the Commission to an applicant.

(4) Except where otherwise specified in FSC Rules, an Authorised Company shall not conduct a business activity specified in the Fourth Schedule.

(5) Notwithstanding subsection (4), the Commission may, by FSC Rules, impose such restrictions and prohibitions on the type of activities that an Authorised Company may conduct.

(6) Sections 44(6), 74 and 75 shall apply to an Authorised Company in the same way as they apply to the holder of a Global Business Licence, as if a reference to a holder of a Global Business Licence is a reference to an Authorised Company and a reference to Global Business Licence is a reference to an authorisation issued under section 71A.

(7) An Authorised Company shall, at all times, have a registered agent in Mauritius which shall be a management company.

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(8) The registered agent shall be responsible for providing such services as the company may require in Mauritius, including –

- (a) filing of any return or document required under this Act, the Income Tax Act or the Companies Act;
- (b) receiving and forwarding of any communication from and to the Commission, the Mauritius Revenue Authority or the Registrar;
- (c) undertaking measures on combating money laundering and the financing of terrorism and related offences as required by any enactment or guidelines issued by the Commission;
- (d) keeping of records, including board minutes and resolutions, transaction records and such other documents as the Commission may require; and
- (e) such other services as the Commission may require.

(9) The registered agent shall be subject to such obligations, as may be prescribed, in relation to appointment, change of registered address or registered agent and such other matters for the purpose of subsection (8).

(10) An Authorised Company shall file with the Commission, once in every year, a financial summary in the form set out in the Ninth Schedule to the Companies Act or such other types of accounts, financial statements or returns as may be specified in FSC Rules.

(11) The Commission may, by FSC Rules, impose such requirements or obligations as it may deem necessary on an Authorised Company.

(12) A company which conducts business pursuant to subsection (1) without being an Authorised Company shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

(13) An Authorised Company shall be held to be conducting business outside Mauritius notwithstanding that it engages in any dealings and transactions under section 73 (1)(c), (d), (e) and (f).

(s) in section 72 –

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

**72. Application for Global Business Licence**

(ii) in subsection (1), by deleting the words “Category 1” and “or a Category 2 Global Business Licence”;

(iii) in subsection (6), by deleting the words “Category 1” and “or a Category 2 Global Business Licence, as the case may be,”;

(iv) in subsection (7), by deleting the words “Category 1” and “or a Category 2 Global Business Licence, as appropriate,”;

(t) in section 73 (1) –

(i) in subsection (1), by deleting the words “Category 1” and “in accordance with section 71”;

(ii) by repealing subsections (2) and (3);

(u) in section 74 –

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

**Validity of Global Business Licence and effect of its revocation**

(ii) in subsection (4)(b), by deleting the words “Category 1” and “or Category 2 Global Business Licence, as the case may be,”;

- 
- (v) by repealing section 76;
  - (w) in section 77 (1)(a), by inserting, after subparagraph (i), the following new subparagraph, the word “and” being deleted at the end of subparagraph (i) –
    - (ia) an applicant under section 71A or an Authorised Company; and
  - (x) in section 79 –
    - (i) in the heading, by deleting the words “**Global Business**” and replacing them by the words “**a Global Business Corporation or an Authorised Company**”;
    - (ii) in subsection (1), by inserting, after the word “Licence”, the words “or an authorisation under section 71A”;
    - (iii) by repealing subsection (2) and replacing it by the following subsection –
      - (2) The Commission may, by FSC Rules, provide for exceptions, limitations or restrictions to any requirement under this Part with regard to –
        - (a) an applicant for any corporation holding a Global Business Licence or any class of applicant for, or corporation holding, a Global Business Licence; or
        - (b) an Authorised Company or any class of applicant for an authorisation under section 71A or an Authorised Company.
  - (y) in section 83 –
    - (i) in subsection (4) –
      - (A) by deleting the words “Category 1” and “or a Category 2 Global Business Licence,”;

- (B) by deleting the words “secret and”;
- (ii) in subsection (5), by deleting the words “Category 1” and “or a Category 2 Global Business Licence,”;
- (iii) in subsection (6) –
  - (A) by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence,” and replacing them by the words “Global Business Licence”;
  - (B) by inserting, after the words “relating to”, the words “a serious offence including but not limited to”;
- (iv) in subsection (7)(c), by deleting the words “Category 1” and “or a Category 2 Global Business Licence”;
- (v) by inserting, after subsection (7), the following new subsection –
  - (7A) Subsections (4), (5) and (6) shall apply to an Authorised Company in the same manner as they apply to a holder of a Global Business Licence.
- (vi) in subsection 8, by inserting, after the words “Global Business Licence”, the words “or an Authorised Company”;
- (z) in section 94 (2), by adding the following new paragraphs, the full stop at the end of paragraph (e) being deleted and replaced by a semicolon –
  - (f) for the exemption of any class of Authorised Company from compliance with any provisions of the relevant Acts and for such requirements, conditions, restrictions or such other terms as are applicable to that class of Authorised Company;

- (g) for the authorisation of –
    - (i) compliance services; and
    - (ii) global shared services.
- (aa) by inserting, after section 96, the following new section –

**96A. Saving and transitional provisions – Category 1 and Category 2 Global Business Licences**

(1) (a) A valid Category 1 Global Business Licence or Category 2 Global Business Licence issued on or before 16 October 2017 shall continue to be governed by the provisions of this Act up to 30 June 2021 as if the provisions of this Act have not been amended on the commencement of this section.

(b) A Category 1 Global Business Licence referred to in paragraph (a) which is valid on 30 June 2021 shall, after 30 June 2021, be deemed to be a Global Business Licence.

(c) (i) A Category 2 Global Business Licence referred to in paragraph (a) shall lapse on 30 June 2021.

(ii) Notwithstanding that a Category 2 Global Business Licence has lapsed under subparagraph (i), the holder of the Category 2 Global Business Licence shall, after 30 June 2021, continue to –

- (A) comply with such terms and conditions as the Commission may determine;
- (B) remain subject to the obligations of a licensee; and
- (C) comply with the directions of the Commission for the orderly dissolution of its business and the discharge of its liabilities.

(2) (a) A valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued after 16 October 2017, shall continue to be governed by the provisions of this Act up to 31 December 2018 as if the provisions of this Act have not been amended on the commencement of this section.

(b) A Category 1 Global Business Licence referred to in paragraph (a) which is valid on 31 December 2018 shall, after 31 December 2018, be deemed to be a Global Business Licence.

(c) (i) A Category 2 Global Business Licence referred to in paragraph (a) shall lapse on 31 December 2018.

(ii) Notwithstanding that a Category 2 Global Business Licence has lapsed under subparagraph (i), the holder of the Category 2 Global Business Licence shall, after 31 December 2018, continue to –

- (A) comply with such terms and conditions as the Commission may determine;
- (B) remain subject to the obligations of a licensee; and
- (C) comply with the directions of the Commission for the orderly dissolution of his business and the discharge of his liabilities.

(ab) in the Second Schedule, in Part I, by inserting, in the appropriate alphabetical order, the following new items –

Custodian services (digital asset)

Digital asset marketplace

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**30. Foundations Act amended**

The Foundations Act is amended –

- (a) in section 36 –
    - (i) in subsection (1), by adding the following new paragraphs, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (b) being deleted –
      - (d) the name of the beneficial owner, if any; and
      - (e) where the beneficiary is a nominee, the name of the beneficial owner or ultimate beneficial owner.
    - (ii) by adding the following new subsections –
      - (3) A Foundation shall, within 14 days from the date of any amendment or alteration of its charter, lodge the information referred to in subsection (1)(d) and (e) with the Registrar.
      - (4) Unless –
        - (a) required by the beneficial owner or ultimate beneficial owner;
        - (b) required for the purpose of an investigation, an enquiry or any other similar matter; or
        - (c) ordered by the Court or the Judge in Chambers,
- the Registrar shall not disclose to any person the information referred to in subsection (3).
- (5) Any record required to be kept by a management company shall be kept for a period of at

least 5 years from the completion of the transaction, act or operation to which it relates, even though the Foundation is removed from the register.

(6) In this section –

“beneficial owner” or “ultimate beneficial owner” has the same meaning as in section 91 (8) of the Companies Act with such modifications and adaptations as may be necessary;

“nominee” has the same meaning as in the Companies Act with such modifications and adaptations as may be necessary.

(b) by inserting, after section 39, the following new section –

**39A. Request for removal from register**

(1) (a) A founder or beneficiary may, in such form as the Registrar may approve, request the Registrar to remove the Foundation from the register.

(b) A request under paragraph (a) shall be accompanied by a written statement from the Director-General and the Chief Executive to the effect that there is no objection to the Foundation being removed from the register.

(2) Where the Registrar receives a request under subsection (1) and the written statement from the Director-General and the Chief Executive, he shall remove the Foundation from the register.

(3) (a) A Foundation which has been removed from the register under this section shall remain liable for all claims, debts, liabilities and obligations of the Foundation.

(b) The removal of a Foundation from the register shall not affect the liability of a member of the Council or an officer.

- 
- (4) In this section –
- “Chief Executive” has the same meaning as in the Financial Services Act;
- “Director-General” has the same meaning as in the Mauritius Revenue Authority Act.
- (c) in section 41 (3), by inserting, after the words “section 39 (4)”, the words “or 39A”.

### **31. Freeport Act amended**

The Freeport Act is amended –

- (a) in section 7 –
- (i) by repealing subsection (2)(a);
- (ii) in subsection (3) –
- (A) in paragraph (a), by repealing subparagraph (iii), the word “and” being added at the end of subparagraph (ii);
- (B) by inserting, after paragraph (a), the following new paragraphs –
- (aa) Any goods referred to in paragraph (a)(i) shall be stored for a maximum period of –
- (i) 42 months where the goods are entered on or before 30 September 2018;
- (ii) 24 months where the goods are entered on or after 1 October 2018.
- (ab) Section 77 of the Customs Act shall apply with such modifications, adaptations

and exceptions as may be necessary in relation to the failure to clear any goods referred to in paragraph (aa).

- (iii) in subsection (4), by deleting the words “Subject to subsection (5), the” and replacing them by the word “The”;
- (iv) by repealing subsections (5) and (6);
- (v) in subsection (7), by deleting the words “Subsections (4) and (5)” and replacing them by the words “Subsection (4)”;
- (b) by inserting, after section 24, the following new section –

**24A. Savings**

(1) Notwithstanding the deletion of items 3 (9), (12), (13) and (16) of the Second Schedule, a freeport certificate issued –

- (a) before 16 October 2017 shall, insofar as it relates to the carrying out of the supply of freight forwarding services, global trading, freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services, remain valid until 30 June 2021;
- (b) before 14 June 2018, in relation to the carrying out of a manufacturing activity, shall remain valid provided the company continues to carry out the same manufacturing activity,

subject to the payment of the appropriate annual fee specified in the Third Schedule and such terms and conditions as may be imposed by the Economic Development Board.

(2) A freeport certificate issued on or after 16 October 2017 and before the deletion of items 3 (9), (13) and (16) of the Second Schedule, authorising the carrying

out of the supply of freight forwarding services, global trading, freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services shall no longer be valid, insofar as it relates to the carrying out of the supply of freight forwarding services, global trading, freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services on the commencement of this subsection and the deletion of items 3 (9), (13) and (16) of the Second Schedule.

- (c) in the Second Schedule, in item 3 –
  - (i) in sub-item (7), by deleting the words “and aircrafts” and replacing them by the words “, aircrafts and heavy-duty equipment”;
  - (ii) by deleting sub-items (9), (12) and (13);
  - (iii) in sub-item (14), by deleting the words “services in respect of” and replacing them by the word “for keeping”;
  - (iv) by deleting sub-item (15) and replacing it by the following sub-item –
    - (15) Security, courier, assaying or exhibition area, as the case may be, used wholly and exclusively for the items referred to in sub-item (14);
  - (v) by deleting sub-item (16).

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

The Gambling Regulatory Authority Act is amended –

- (a) in section 2 –
  - (i) in the definition of “limited payout machine”, in paragraph (b), by deleting the words “3,000 rupees” and replacing them by the words “5,000 rupees”;

- 
- (ii) in the definition of “lottery”, in paragraph (c), by deleting the words “Government lotteries, sweepstakes,” and replacing them by the word “sweepstakes”;
  - (iii) by deleting the definition of “Lottery Committee”;
  - (iv) in the definition of “tax”, in paragraph (a), by deleting the words “114(1), (2) and 3 (b)” and replacing them by the words “114(1), (1A), (2), (3) and (8)”;
  - (v) by inserting, in the appropriate alphabetical order, the following new definitions –
    - “hotel” has the same meaning as in the Tourism Authority Act;
    - “hotel casino” means a hotel holding a licence to operate casino games;
    - “hotel casino game” means –
      - (a) a game specified in Part I or II of the First Schedule;
      - (b) such games as the Board may approve; or
      - (c) a game played on a hotel casino gaming machine;
    - “hotel casino gaming machine” means a gaming machine operated exclusively in a hotel casino;
    - “hotel casino operator” means a person holding a licence to operate hotel casino games within a hotel casino;
    - “licensed equipment” means an equipment or a machine in respect of which a licence is issued under this Act;
    - “sweepstake retailer” means a person who holds a registration certificate granted under section 52B;
- (b) in section 6 –
    - (i) in paragraph (b), by deleting the words “, lotteries and Government lotteries” and replacing them by the words “and lotteries”;

- (ii) in paragraph (d), by deleting the words “, lotteries or Government lotteries” and replacing them by the words “or lotteries”;
- (iii) in paragraph (e), by deleting the words “, lotteries, or Government lotteries” and replacing them by the words “or lotteries”;
- (c) in section 22, in the heading, by adding the words “**at casino**”;
- (d) by inserting, after Part IV, the following new Part –

#### **Part IVA – HOTEL CASINOS**

##### **22A. Licensing of hotel casinos**

(1) No hotel shall operate a hotel casino unless it holds a hotel casino licence.

(2) No hotel casino licence shall be issued unless the hotel pays the appropriate licence fee specified in the Third Schedule to the Authority.

(3) No person shall use the word “hotel casino” as a name or as part of the name of any trade or business premises unless the premises are licensed as a hotel casino.

(4) A hotel casino shall be operated in a specifically designated confined space approved by the Board.

(5) No game, other than a hotel casino game, shall be played in a hotel casino.

##### **22B. Licensing of hotel casino operators**

(1) No person shall operate hotel casino games within a hotel casino unless he holds a hotel casino operator licence.

(2) No hotel casino operator licence shall be issued unless the person pays the appropriate licence fee specified in the Third Schedule to the Authority.

**22C. Licensing of hotel casino gaming machines**

(1) No hotel casino operator shall operate a hotel casino gaming machine unless he holds a gaming machine licence in respect of that hotel casino gaming machine.

(2) No hotel casino gaming machine licence shall be issued unless the hotel casino operator pays the appropriate licence fee specified in the Third Schedule to the Authority.

(3) A hotel casino gaming machine –

- (a) may be installed only at such place as the Board may approve and it shall not be transferred to any other place without the prior approval of the Board;
- (b) shall not be replaced without the prior approval of the Board.

**22D. Identification plate affixed to hotel casino gaming machine**

(1) No hotel casino gaming 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.

(2) An identification plate referred to in subsection (1) shall –

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

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**22E. Technical standards for hotel casino gaming machines**

Every hotel casino operator shall ensure that the hotel casino gaming machines installed at the hotel casino comply with such technical standards as, the Board may approve and, published in the Gazette.

**22F. Rules of hotel casino games**

(1) Every hotel casino operator shall submit to the Board a certified copy of the list of hotel casino games available to be played at the hotel casino, the maximum stakes permitted for each hotel casino game and a certified copy of the rules of the hotel casino games, for approval.

(2) Where a hotel casino operator proposes to amend the rules of a hotel casino game referred to in subsection (1), he shall submit to the Board a copy of the proposed amendment for approval.

**22G. Display of licence and rules**

Every hotel casino operator shall, at all times, when the hotel casino is open for the playing of hotel casino games, display in a conspicuous place in the hotel casino—

- (a) his licence and the conditions of the licence;
- (b) the list of hotel casino games approved by the Board;
- (c) the maximum stakes permitted and approved by the Board; and
- (d) the rules of hotel casino games approved by the Board.

**22H. Recovery of gambling debts at hotel casinos**

Notwithstanding article 1965 of the Code Civil Mauricien, an action shall lie for the recovery of any gambling debt incurred by any person at a hotel casino in respect of gambling at the hotel casino.

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

**28B. Technical standards for gaming machines**

Every gaming machine operator shall ensure that every gaming machine on its premises complies with such technical standards as, the Board may approve and, published in the Gazette.

- (f) in section 29A (4), by adding the words “where the payout per game exceeds such amount as the Board may determine”;
- (g) in section 29H, by adding the following new subsection –

(4) Every amusement machine operator shall ensure that his amusement machines comply with such technical standards as, the Board may approve and, published in the Gazette.

- (h) by inserting, after section 52, the following new sections –

**52A. Registration of sweepstake retailers**

(1) Where a sweepstake organiser appoints a person as a sweepstake retailer, it shall apply to the Board for the registration of that person.

(2) An application under subsection (1) shall be made in such form as the Board may approve and shall be accompanied by –

- (a) evidence of the appointment of the person by a sweepstake organiser as sweepstake retailer and the terms and conditions of the appointment;
- (b) evidence that the person is a fit and proper person to obtain a registration certificate under this Act; and
- (c) a location plan and address of the premises where the person intends to carry on the business of sweepstake retailer.

(3) The Board may require the sweepstake organiser to furnish such information as may be reasonably necessary in order to enable the Board to properly consider the application.

**52B. Grant or refusal of registration certificate**

(1) The Board may grant a registration certificate subject to such terms and conditions as it may determine.

(2) No registration certificate shall be granted unless the Board is satisfied that the person is a fit and proper person to sell sweepstakes.

(3) No registration certificate shall be granted to a person –

- (a) who is under the age of 21;
- (b) who has, within the 10 years preceding the date of application, been convicted of any offence involving fraud or dishonesty, or is a body corporate of which any director, manager or officer has been so convicted; or
- (c) who was the holder of a registration certificate which has been cancelled.

**52C. Display of registration certificate**

Every sweepstake retailer shall display in a conspicuous place at his business premises his registration certificate.

**52D. Prohibition to transfer registration certificate**

No sweepstake retailer shall assign or transfer his registration certificate.

**52E. Cancellation of registration certificate**

(1) Where a sweepstake organiser terminates the appointment of a sweepstake retailer, it shall forthwith notify the Board of the termination.

(2) Where a notice is given under subsection (1), the Board shall cancel the registration certificate of the sweepstake retailer.

(3) Subject to subsections (4) and (5), the Board may cancel a registration certificate where it is satisfied that –

- (a) the information given to the Board for the registration of the sweepstake retailer is false or misleading in a material particular;
- (b) the sweepstake retailer has contravened this Act;
- (c) the sweepstake retailer is not, or is no longer, a fit and proper person to be a sweepstake retailer; or
- (d) the sweepstake retailer has been convicted under this Act, the Financial Intelligence and Anti-Money Laundering Act or under any other enactment of an offence involving fraud or dishonesty.

(4) Where the Board is of the opinion that a registration certificate should be cancelled, it shall give notice of its intention, in writing, to the sweepstake retailer and the sweepstake organiser together with its grounds.

(5) The Board shall, in the notice under subsection (4), require the sweepstake retailer to show cause in writing, within such time as may be specified in the notice, why the registration certificate should not be cancelled.

(6) The Board shall, after considering the explanations of the sweepstake retailer, inform him in writing of its decision and the reasons for its decision.

#### **52F. Suspension of registration certificate**

Without prejudice to its powers under section 52E, the Board may suspend the registration certificate of a sweepstake retailer for a period not exceeding 3 months on any ground on which it would have been entitled to cancel the registration certificate under that section.

- (i) by repealing Part XVI;

- (j) in section 90 (3)(a), by deleting the words “1, 000 rupees” and replacing them by the words “3, 000 rupees”;
- (k) in section 93B, by adding the following new subsection –
  - (3) In this section –  
“officer”, insofar as it relates to a horse racing organiser, means such other officer as may be prescribed.
- (l) in section 109(2), by inserting, after the words “limited payout machine operator,”, the words “hotel casino operator, agent of foreign pool promoter, sweepstakes operator,”;
- (m) in section 111(1)(e), by deleting the word “seize” and replacing it by the words “seal or seize”;
- (n) in section 113 (2), by deleting the word “seize” and replacing it by the words “seal or seize, as applicable”;
- (o) by inserting, after PART XXII, the following new Part –

### **PART XXIIA – ANTI-MONEY LAUNDERING**

#### **113A. Transaction exceeding 10, 000 rupees**

(1) No stable owner, stable manager, stable trainer, horse owner or jockey shall enter into a cash transaction exceeding 10,000 rupees with one another.

(2) Notwithstanding section 21(2) of the Employment Rights Act, a transaction under subsection (1) includes payment of remuneration.

- (p) in section 114 –
  - (i) by inserting, after subsection (1), the following new subsection –
    - (1A) Every hotel casino operator shall, after the end of every month, pay –
      - (a) a gaming tax on his gross takings at the rate specified in Part I of the Fifth Schedule; and

- (b) the levy specified in Part II of the Fifth Schedule.
- (ii) by adding the following new subsection –
  - (8) Every amusement machine operator shall, not later than 20 days after the end of every month, pay a gaming tax at the rate specified in Part I of the Fifth Schedule.
- (q) in section 115 (2)(a), by inserting, after the word “duty”, the words “, levy”;
- (r) by inserting, after section 119(1), the following new subsection –
  - (1A) For the purpose of an assessment on a person, other than a licensee under subsection (1), the Director-General shall apply the rate of duty, tax or levy applicable to a licensee who carries out the same business or activity as the person assessed.
- (s) in section 120, by repealing subsections (1), (2) and (3) and replacing them by the following subsections –
  - (1) Where an assessment is made under section 119, the amount of duty, levy and tax claimed, excluding any penalty under sections 116, 117 and 124 and any interest under section 125, shall carry a penalty not exceeding 50 per cent and such penalty shall be part of the duty, levy and tax claimed.
  - (2) This section shall, subject to section 60 (1B), not apply to an assessment of any sum due under section 60 (1A).
- (t) by inserting, after section 120, the following new section –

**120A. Additional assessment**

  - (1) Where, in respect of a period, the Director-General has made an assessment under section 119 and it is subsequently found that duty, levy or tax due has been underclaimed, he may make an additional assessment of the duty, levy or tax which in his opinion ought to have been claimed.

(2) Except as otherwise provided, an additional assessment under subsection (1) shall be deemed to be an assessment under section 119 for the purposes of this Act.

- (u) by repealing section 128 and replacing it by the following section –

**128. Recovery of unpaid duty, tax, levy, penalty and interest**

Part IVC of the Mauritius Revenue Authority Act shall apply to the collection of any unpaid duty, tax, levy, penalty and interest under this Act with such modifications, adaptations and exceptions as may be necessary.

- (v) by repealing sections 129 to 133;  
(w) by inserting, after section 134A, the following new section –

**134B. Using a licensed equipment for a purpose other than the purpose specified in the licence**

(1) Any person who uses a licensed equipment for a purpose other than the purpose specified in the licence 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.

(2) Any person who causes, allows or permits a licensed equipment to be used for a purpose other than the purpose specified in the licence 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.

- (x) in section 159 –
- (i) in subsection (1), by deleting the words “, any member of, or person employed by, the Lottery Committee,”, wherever they appear;
  - (ii) in subsection (2), by deleting the words “or every member of, or person by, the Lottery Committee,”;

- (y) in section 164, by repealing subsection (3);
- (z) by inserting, after section 164, the following new section –

**164A. Saving**

Notwithstanding the repeal of Part XVI of this Act, section 159 shall continue to apply to a former employee or member of, or person employed by, the Lottery Committee set up under the repealed Part XVI of this Act, in the discharge in good faith of his functions under this Act.

- (aa) in section 165, by adding the following new subsection –

(17) (a) On the appointed date –

- (i) the assets of the Lottery Committee set up under the repealed Part XVI of this Act shall vest in the State;
- (ii) notwithstanding section 17 of the Statutory Bodies Pension Funds Act, the Pension Fund of the Lottery Committee set up under section 3 of the Statutory Bodies Pension Funds Act shall continue to exist in favour of its beneficiaries and any present and future liability relating to their pension benefits and arising from an actuarial investigation under section 5 of the Statutory Bodies Pension Funds Act shall vest in the State;
- (iii) the mark “**GOVERNMENT LOTTERIES (Lotterie Vert Nou Lotterie) (and logo)**” registered at the Industrial Property Office shall vest in the company incorporated and registered by the name of Lottotech Ltd under the Companies Act;

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(b) Notwithstanding any other enactment or anything contained in any contract or agreement –

- (i) any right or obligation existing in favour of or against the Lottery Committee set up under the repealed Part XVI before the appointed date, shall, after the appointed date, be a right or obligation enforceable in favour of or against the State;
- (ii) any prize attributed to a winning ticket in respect of Government lotteries may, subject to any condition attached to the payment of that prize by the Lottery Committee set up under the repealed Part XVI, be claimed from the State within 9 months from the appointed date.

(c) All proceedings, judicial or otherwise, commenced before and pending immediately before the appointed date by or against the Lottery Committee set up under the repealed Part XVI shall be deemed to have been commenced, and may be continued, by or against the State.

(d) Where this subsection does not make provision for any transition in respect of the Lottery Committee set up under the repealed Part XVI of this Act, the Minister may make such regulations as may be necessary for such transition.

(e) For the purpose of this subsection, the appointed date shall be the date on which the repeal of Part XVI comes into operation.

(ab) in the Third Schedule –

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

|                                                               |                                                                                                                                                                                                             |           |
|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| CATEGORY 1A –<br>Hotel casino<br>Hotel casino<br>licence      | (a) 55,000 for the period 1 July 2018 to 30 June 2021;<br><br>(b) 75,000 thereafter, 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<br>operator licence<br>(per licensed<br>premise) | (a) 250,000 for the period 1 July 2018 to 30 June 2021;<br><br>(b) 300,000 thereafter, 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<br>gaming machine<br>licence                     | (a) 50,000 for the period 1 July 2018 to 30 June 2021;<br><br>(b) 75,000 thereafter, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months   | 12 months |

(ii) in CATEGORY 6, in items (j) and (k), in the second column, by adding the words “, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months”;

(ac) in the Fifth Schedule –

(i) in Part I –

(A) by inserting, after CATEGORY 1, the following new CATEGORY and its corresponding entries –

|                                                         |                                                                                                                                                                                                                                                                      |                                                     |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| CATEGORY 1A<br>Hotel casino<br>Hotel casino<br>operator | (a) for the period 1 July 2018 to 30 June 2021, 15% of gross takings (amount staked by players less winnings) in respect of hotel casino games<br><br>(b) thereafter, 20% of gross takings (amount staked by players less winnings) in respect of hotel casino games | Not later than 20 days after the end of every month |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|

(B) in CATEGORY 3 –

(I) in item 1, by deleting sub-item (c) and its corresponding entries; and

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

|                                                                      |                                                        |                                                                                                     |
|----------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 1A. Bookmaker conducting fixed odds bet through remote communication | 10 per cent of gross stakes and 24,000 rupees per week | Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted |
|----------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------|

(C) in CATEGORY 5, in the second column, by deleting the figure “46.16” and replacing it by the figure “47.16”;

(D) in CATEGORY 6, in item 3 “Agent of a foreign pool promoter”, in the third column, by deleting the words “day of the football matches” and replacing them by the words “week, starting from Monday to Sunday, in which the bet is accepted”;

(ii) in Part II –

(A) by inserting, after CATEGORY 1, the following new CATEGORY and its corresponding entries –

|                             |                                                                               |                                      |
|-----------------------------|-------------------------------------------------------------------------------|--------------------------------------|
| CATEGORY 1A<br>Hotel casino |                                                                               |                                      |
| Hotel casino operator       | Total amount staked by players less winnings in respect of hotel casino games | 20 days after the end of every month |

(B) in CATEGORY 3, by deleting item 1 and replacing it by the following items and their corresponding entries –

|                                                                                                                                                     |                                                                               |                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 1. Bookmaker conducting fixed odds betting on local race –<br><br>(a) at the race course –<br><br>(i) where the bookmaker operates inside the stand | Total amount staked by punters exclusive of betting tax less winnings payable | Friday immediately following the race meeting                                                       |
| (ii) where the bookmaker operates outside the stand                                                                                                 | Total amount staked by punters exclusive of betting tax less winnings payable | Friday immediately following the race meeting                                                       |
| (b) outside the race course                                                                                                                         | Total amount staked by punters exclusive of betting tax less winnings payable | Friday immediately following the race meeting                                                       |
| 1A. Bookmaker conducting fixed odds betting through remote communication                                                                            | Total amount staked by punters exclusive of betting tax less winnings payable | Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted |

- (C) in CATEGORY 6, in item 3, in the third column, by deleting the words “day of the football matches” and replacing them by the words “week, starting from Monday to Sunday, in which the bet is accepted”.

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

The Human Resource Development Act is amended –

- (a) in section 2, by deleting the definition of “Minister” and replacing it by the following definition –  
“Minister” means the Prime Minister;
- (b) in section 7 (1) –
  - (i) in paragraphs (a) and (f), by deleting the words “Mauritius Employers’ Federation” and replacing them by the words “Business Mauritius”;
  - (ii) by repealing paragraph (c) and replacing it by the following paragraph –
    - (c) a representative of the Ministry responsible for the subject of education;
  - (iii) by repealing paragraph (e) and replacing it by the following paragraph –
    - (e) the Chief Executive Officer of the Economic Development Board established under the Economic Development Board Act 2017, or his representative;
  - (iv) by inserting, after paragraph (e), the following new paragraph –
    - (ea) a representative of the Prime Minister’s Office;

- (c) in section 22 (1)(b), by deleting the words “income tax is recoverable under Part XI of the Income Tax Act” and replacing them by the words “tax is recoverable under Part IVC of the Mauritius Revenue Authority Act”.

### **34. Immigration Act amended**

The Immigration Act is amended –

- (a) in section 5A (1)(aa), by inserting, after the words “an activity”, the words “in a field”;
- (b) in section 9A –
  - (i) in subsection (1A) –
    - (A) by deleting the words “Board of Investment” wherever they appear and replacing them by the words “Economic Development Board”;
    - (B) by deleting the words “item 1F of Part I of the Schedule to the Investment Promotion Act” and replacing them by the words “item 1 of Part I of the First Schedule to the Economic Development Board Act 2017”;
  - (ii) in subsection (2), by repealing paragraph (c) and replacing it by the following paragraph –
    - (c) shall be accompanied, in the case of a professional, by a written undertaking from the employer that he will meet any expense or charge likely to be incurred for the maintenance, support or repatriation of the holder of the occupation permit.
  - (iii) in subsection (4)(a), by inserting, after the word “issue”, the words “, on payment of the prescribed fee by the applicant,”;
  - (iv) by repealing subsection (5);

- 
- (c) in section 9F –
    - (i) in subsection (1)(a), by deleting the words “and address” and replacing them by the words “, allocated identification number referred to in section 9D (1)(a)(ii) or (2), as the case may be, address”;
    - (ii) in subsection (2), by inserting, after the word “agency”, the words “, except the Financial Intelligence Unit established under the Financial Intelligence and Anti-Money Laundering Act,”;
  - (d) in section 21, by inserting, after paragraph (a), the following new paragraph –
    - (aa) amending the Schedule;
  - (e) by repealing the Schedule and replacing it by the following Schedule –

## **SCHEDULE**

[Section 5A]

## **ACTIVITY**

### **PART I**

Agro-based industry  
 Audio-visual, cinema and communication  
 Construction  
 Education  
 Environment-friendly and green energy products  
 Financial Services  
 Fisheries and marine resources  
 Freeport  
 Health care  
 Information technology  
 Infrastructure  
 Initial public offering

Manufacturing  
Marina development  
Tourism and leisure  
Warehousing

## **PART II**

Artificial intelligence  
Biotechnology  
Fintech  
Robotics

### **35. Income Tax Act amended**

The Income Tax Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “foreign source income” and replacing it by the following definition –  
“foreign source income” means income which is not derived from Mauritius;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –  
“export of goods” includes international buying and selling of goods by an entity in its own name, whereby the shipment of such goods is made directly by the shipper in the original exporting country to the final importer in the importing country, without the goods being physically landed in Mauritius;  
“rainwater harvesting system” –
    - (a) means a system to capture, filter and store rainwater; and
    - (b) includes consultancy, design works, excavation works, gutters and specialised water tanks in relation to the setting up of a rainwater harvesting system;

- 
- (b) in section 4 –
- (i) by numbering the existing provision as subsection (1);
  - (ii) in the newly numbered subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) be calculated on the chargeable income of the person, other than a person referred to in sections 44B and 44C, at the rate specified in Part I or Part IV of the First Schedule, as the case may be;
  - (iii) by adding the following new subsection –
    - (2) Where a non-resident individual derives income from Mauritius falling under section 10 (1)(c), he shall pay income tax on the chargeable income attributable to that income at the rate specified in Part IV of the First Schedule.
- (c) in section 6 (4)(a) and (5), by deleting the words “Category 1”;
- (d) in section 18 (5), by deleting the words “Category 1”, “ or by a bank holding a banking licence under the Banking Act,” and “or the bank, as the case may be,”;
- (e) by inserting, after section 18, the following new section –

**18A. Expenditure incurred by artists**

(1) Where a person is a member of the Mauritius Society of Authors established under the Copyright Act, he may, instead of claiming a deduction for expenditure incurred in the production of gross income under section 18, opt to claim by way of deduction, an amount equivalent to 50 percent of the gross income generated from his artistic work other than a literary work.

(2) Subsection (1) shall not apply where the gross income generated from the artistic work referred to in subsection (1) –

(i) constitutes emoluments under section 10 (1)(a)(i); or

(ii) exceeds 500, 000 rupees.

(f) in section 20, by adding the following new subsections –

(4) Where loss available for set-off or carry forward has been determined under subsection (3) and it is subsequently found that the loss determined has been overstated, the Director-General may make another determination of the quantum of loss and shall give notice of his determination to the person referred to in subsection (3).

(5) Where any person is dissatisfied with a determination by the Director-General under subsection (3) or (4), he may object to the determination in the manner provided in section 131C.

(6) Any loss incurred by a person who qualifies for an exemption under items 11, 11A, 13, 26 to 32 or 34 to 38 of Sub-part C of Part II of the Second Schedule, during the period of exemption specified in the respective items, shall be available for carry forward and deduction under section 20 or 59, as the case may be.

(g) in section 27, by inserting, after subsection (6), the following new subsection –

(6A) Where, in an income year, a person is entitled to income exemption threshold under Category B, C, D, E or G and one of the dependents is a child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution, he may claim an additional exemption under item 2 of Part I of the Third Schedule per dependent up to a maximum of 3 dependents.

- (h) in Part III, in Sub-part E, in the heading, by deleting the words “**Relief for Medical or Health Insurance Premium**” and replacing them by the words “**Other Reliefs and Allowances**”;
- (i) in section 27C (1), by deleting the words “and 27B” and replacing them by the words “, 27B and 27D”;
- (j) by inserting, after section 27D, the following new section –

**27E. Rainwater harvesting system investment allowance**

(1) Subject to this section, where an individual has in an income year invested in a rainwater harvesting system, he shall be entitled to relief, by way of deduction from his net income, after deducting any amount under sections 27, 27A, 27B, 27C and 27D of the amount invested in that income year.

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

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

- (k) in section 44 –
  - (i) by inserting, after the words “section 44B”, the words “and 44C”;
  - (ii) by deleting the words “Part I” and replacing them by the words “Part IV”;
- (l) by inserting, after section 44B, the following new section –

**44C. Companies engaged in banking activities**

(1) Subject to subsections (2) and (3), every bank shall be liable to income tax on its chargeable income at the rate specified in Sub-part A of Part III of the First Schedule.

(2) Where, in an income year, a bank has a chargeable income exceeding 1.5 billion rupees and –

- (a) its chargeable income of the base year exceeds 1.5 billion rupees;

(b) its chargeable income exceeds that of its base year; and

(c) the bank satisfies the prescribed conditions,

it shall be liable to income tax on its chargeable income at the rate specified in Sub-part B of Part III of the First Schedule.

(3) Where, in an income year, a bank has a chargeable income exceeding 1.5 billion rupees and –

(a) its chargeable income of the base year does not exceed 1.5 billion rupees;

(b) its chargeable income exceeds that of its base year; and

(c) the bank satisfies the prescribed conditions,

it shall be liable to income tax on its chargeable income at the rate specified in Sub-part C of Part III of the First Schedule.

(4) In this section –

“bank” –

(a) has the same meaning as in the Banking Act; but

(b) does not include the Development Bank of Mauritius Ltd;

“base year” means –

(a) for a bank in operation as at 30 June 2018, the year of assessment 2017-2018;

(b) for a bank starting operation after 1 July 2018, the first year of assessment corresponding to a period of 12 months.

(m) in sections 45 (1) and 45A (2), by deleting the words “Part I” and replacing them by the words “Part IV”;

(n) in section 46 –

(i) in subsection (1), by deleting the words “Part I” and replacing them by the words “Part IV”;

- 
- (ii) in subsection (2) –
    - (A) by deleting the words “Category 1” and “or a Category 2 Global Business Licence”, respectively, wherever they appear;
    - (B) by deleting the words “Part I” and replacing them by the words “Part IV”;
  - (o) in section 47 –
    - (i) in subsection (5), by deleting the words “Category 1”;
    - (ii) in subsection (7)(b), by deleting the words “Part I” and replacing them by the words “Part IV”;
  - (p) by repealing section 49;
  - (q) in section 49A –
    - (i) in subsection (1), by deleting the words “Part I” and replacing them by the words “Part IV”;
    - (ii) in subsection (2)(a) and (b), by deleting the words “Category 1”;
  - (r) in section 50A –
    - (i) in subsection (1) –
      - (A) by inserting, after the words “non-resident *sociétés*”, the words “, any company falling under section 73A”;
      - (B) by deleting the words “Category 1”;
    - (ii) in subsection (2), by deleting the words “Category 1”;
  - (s) in section 50D (1), by deleting the words “Part I” and replacing them by the words “Part IV”;
  - (t) in section 50H (2) –
    - (i) in paragraph (e), by deleting the words “and 1 July 2017” and replacing them by the words “, 1 July 2017 and 1 July 2018”;
    - (ii) by repealing paragraph (f), the semicolon at the end of paragraph (e)(ii) being deleted and replaced by a full stop;

- (u) in section 50J –
  - (i) in subsection (2), by deleting the words “1 July 2016 and 1 July 2017” and replacing them by the words “1 July 2016, 1 July 2017, 1 July 2018 and 1 July 2019”;
  - (ii) by repealing subsection (4) and replacing it by the following subsection –
    - (4) No levy shall be paid in a year, where, in the year immediately preceding that year, the operator has incurred a loss.
- (v) in section 50K, in the definition of “company” –
  - (i) in paragraph (a), by deleting the words “Category 1”;
  - (ii) by adding the following new paragraph, the word “and” being added at the end of paragraph (d) and the word “and” being deleted at the end of paragraph (c) –
    - (e) a company issued with a certificate as a freeport operator or private freeport developer under the Freeport Act;
- (w) in section 50L, by adding the following new subsections –
  - (10) Subject to subsection (11), the amount to be remitted to the Director-General under subsection (2) may be reduced by an amount not exceeding 25 per cent of the CSR Fund set up on or after 1 January 2019 where the company intends to use such an amount to finance a CSR programme which has started before 1 January 2019 and which is in accordance with the guidelines set by the National CSR Foundation.
  - (11) The amount to be remitted to the Director-General shall only be reduced where the company receives the prior written approval of the National CSR Foundation.
  - (12) Notwithstanding any other provisions of this Act, any amount of CSR payable under this Sub-part shall not be reduced by any credit which may be available under this Act.

(13) Notwithstanding the other provisions of this Act, this Sub-part shall also apply to a company which is exempt under items 11, 11A, 13, 26, 28 to 32 and 34 to 38 of Part II of Sub-part C of the Second Schedule and its net income shall be deemed to be its chargeable income for the purpose of this Sub-part.

- (x) by inserting, after section 50L, the following new section –

**50LA. Contributions to Film Promotion Fund**

(1) The Director-General shall, as soon as practicable, remit into the Film Promotion Fund –

- (a) the tax paid yearly under this Act by film production and film studio companies and their employees;
- (b) the tax withheld periodically under this Act by film production companies; and
- (c) such percentage of the total income tax paid yearly to the Director-General, as may be prescribed.

- (2) In this section –

“Film Promotion Fund” means the Film Promotion Fund established under section 28A of the Economic Development Board Act 2017.

- (y) by repealing section 50M;
- (z) in section 59, by adding the following new subsections –

(5) Where loss available for set-off or carry forward has been determined under subsection (4) and it is subsequently found that the loss determined has been overstated, the Director-General may make another determination of the quantum of loss and give notice of his determination to the person referred to in subsection (4).

(6) Where any person is dissatisfied with a determination by the Director-General under subsection (4) or (5), he may object to the determination in the manner provided in section 131C.

- (aa) by inserting, after section 65, the following new section –

**65A. Expenditure incurred on artwork**

(1) Notwithstanding section 57 but subject to this section, where a company which is not a dealer in artwork incurs in an income year expenditure on the acquisition of an artwork for display in a conspicuous place on its business premises, it shall be allowed, in that income year, a deduction from its gross income in respect of the expenditure incurred.

(2) Subsection (1) shall apply where the artwork is acquired from an artist who is a member of the Mauritius Society of Authors established under the Copyright Act.

(3) The deduction under subsection (1) shall not, in the aggregate, exceed 500,000 rupees over a period of 3 consecutive income years.

(4) Where the artwork in respect of which a deduction is allowed under subsection (1) is not displayed during or sold within a period of 3 years from the date of acquisition, the expenditure allowed shall be deemed to be the gross income in the year in which it is sold or ceases to be displayed, as the case may be.

- (ab) by inserting, after section 66, the following new section –

**67. Investment in *crèches***

(1) (a) Notwithstanding section 57, where, in an income year, a company incurs capital expenditure on a *crèche* for the benefit of its employees, it may be allowed a deduction from its gross income of twice the amount of such expenditure in that income year.

(b) Where a company claims a deduction in respect of a *crèche* under this section, it shall not be entitled to annual allowance in respect of that *crèche* under section 63.

- (ac) by repealing section 73A and replacing it by the following new section –

**73A. Companies treated as non-resident in Mauritius**

(1) Notwithstanding section 73, a company which is incorporated in Mauritius shall be treated as non-resident if its place of effective management is situated outside Mauritius.

(2) A company referred to in subsection (1) shall submit a return of income as required under section 116.

- (ad) in section 77, by adding the following new subsection –

(4) No credit shall be allowed under this section in respect of foreign source income where –

- (a) the person has claimed a partial exemption in respect of that income under Part II of the Second Schedule;
- (b) the foreign source income is subject to tax at the rate of 5 per cent under section 44C.

- (ae) in section 95 –

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

(1) Subject to subsection (2), every employee who, in respect of an income year, is entitled to –

- (a) the income exemption threshold under section 27;
- (b) reliefs and deductions under Sub-part D or Sub-part E of Part III,

in respect of that income year and who wishes to have the income exemption threshold and the reliefs and deductions under Sub-part D or Sub-part E of Part III taken into account

for the purpose of determining his chargeable income and the amount of income tax, if any, to be withheld from his emoluments under section 93 during that income year, shall submit to his employer an Employee Declaration Form in such manner and on such conditions as may be prescribed.

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

(3) Where an employee has, in his Employee Declaration Form, claimed in respect of an income year, income exemption threshold under Sub-part C or reliefs and deductions under Sub-part D or Sub-part E of Part III, as the case may be, an additional exemption under item 2 of the Third Schedule or reliefs and deductions under Sub-part D or Sub-part E of Part III, and the claim is thereafter found to be unjustified or in excess of the amount to which he is entitled by 10 per cent or more, he shall be liable, in addition to the amount of income tax underpaid, to a penalty not exceeding 25 per cent of the underpaid amount.

- (af) in section 108, by deleting the words “Part I” and replacing them by the words “Part IV”;
- (ag) in section 111A(1), by inserting, in the appropriate alphabetical order, the following new definition –

“commission” includes any sum paid or payable to an agent in relation to a commercial transaction;

- (ah) in section 111B –

- (i) in paragraph (b), by deleting the words “Category 1”;

- 
- (ii) by repealing paragraph (k) and replacing it by the following paragraph –
    - (k) commissions payable by any person other than an individual.
  - (ai) in section 111C –
    - (i) in subsection (4), by inserting, after the words “111B (b)”, the words, “or rent referred to in section 111B (c)”;
    - (ii) in subsection (5), by inserting, after the word “sports person”, the words “or from rent”;
  - (aj) by inserting, after Sub-part BB of Part VIII, the following new Sub-part –

### **Sub-Part BC - Tax on Winnings**

#### **111O. Interpretation**

In this Sub-part –

“operator” means the Mauritius National Lottery Operator, a casino operator, a hotel casino operator or a gaming house operator licensed under the Gambling Regulatory Authority Act;

“winner” means a person to whom an amount payable as winnings is paid;

“winnings” means any amount paid out in money.

#### **111P. Operator to deduct tax on winnings**

(1) Subject to the other provisions of this Sub-part, every operator shall, at the time any amount is payable as winnings, deduct tax from that amount at the rate of 10 per cent and remit it to the Director-General.

(2) No tax shall be deducted under this Sub-part where the amount payable as winnings does not exceed 100,000 rupees.

**111Q. Remittance of tax on winnings**

(1) Every operator who deducts tax under section 111P shall remit electronically to the Director-General the tax so deducted not later than 20 days from the end of the month in which the tax was deducted and, at the same time, submit a return in such form as the Director-General may approve.

(2) Where an operator has, during a month, not paid any winnings on which tax is deductible, he shall submit a nil return to the Director-General.

**111R. Penalty for late submission**

Where an operator fails to submit a return under section 111Q, he shall be liable to pay to the Director-General a penalty representing 2, 000 rupees per month or part of the month, until the time the return is submitted, provided that the total penalty payable shall not exceed 20, 000 rupees.

**111S. Penalty and interest for late payment**

The provisions of sections 122 (1) and 122D shall apply in all respects to an operator who fails to remit any tax on winnings due on or before the last day on which it has to be remitted in accordance with section 111Q.

**111T. Assessment and recovery of tax on winnings**

The provisions of Parts IX, X and XI and sections 153, 155, 156 and 160 of this Act shall apply to the tax on winnings with such modifications, adaptations and exceptions as may be necessary.

- (ak) in section 116C (2)(a), by deleting the words “Category 1”;
- (al) in section 121 (1A), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
  - (b) This subsection shall not apply to –
    - (i) a company holding a Global Business Licence under the Financial Services Act; and

- (ii) a non-resident *société*.
- (am) in section 122 (1A), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
  - (b) This subsection shall not apply to –
    - (i) a company holding a Global Business Licence under the Financial Services Act; and
    - (ii) a non-resident *société*.
- (an) in section 122E (4)(b)(i), by deleting the words “Category 1”;
- (ao) in section 123C, by adding the following new subsections –
  - (4) A person shall not, in respect of an income year, be required to submit a statement of assets and liabilities with his return of income under subsection (1) where he has submitted a return of income for each of the 5 income years immediately preceding that income year.
  - (5) Notwithstanding any other enactment, this section shall be deemed to have come into operation on 1 July 2018.
- (ap) in section 123D (1)(c)(ii) and (2)(a), by deleting the words “Category 1 or a Category 2”;
- (aq) by inserting, after section 123D, the following new section –

**123E. Statement of winnings**

(1) Subject to this section, a licensed operator shall submit to the Director-General a statement of the amount of winnings exceeding 100,000 rupees paid to any person.

(2) The statement under paragraph (1) shall be submitted electronically to the Director-General, together with the return submitted under section 115 of the Gambling Regulatory Authority Act, and shall contain the following information in relation to the winner –

- (a) his full name;

- (b) in the case of a citizen, his NIC number or, in the case of a non-citizen, his passport number or non-citizen ID issued by the Passport Officer; and
  - (c) the amount of winnings.
- (3) In this section –  
“operator” means a casino operator, hotel casino operator, gaming house operator, bookmaker, totalisator, operator of Mauritius National Lottery and an agent of a foreign pool operator licensed under the Gambling Regulatory Authority Act.
- (ar) in section 124 (3), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) The Minister may make such regulations as he thinks fit to provide for –
    - (i) the giving of information by any person to the Director-General under this section;
    - (ii) non-compliance by any person with any request for information by the Director-General for the purpose of enabling the Director-General to comply with a request for the exchange of information under an arrangement made pursuant to section 76.
- (as) in section 129 (1A), by deleting the word “additional” wherever it appears;
- (at) by repealing section 132 and replacing it by the following section –

### **132. Additional assessment**

(1) Subject to subsection (3), where in respect of a year of assessment, the Director-General has made

an assessment under section 129, 129A or 131 and he subsequently finds that tax has been underclaimed, he may make an additional assessment of the amount of chargeable income and income tax which, in his opinion, ought to have been charged.

(2) An additional assessment under subsection (1) shall be deemed to be an assessment under section 129, 129A or 131, as the case may be, for the purpose of this Act and the person on whom an additional assessment is made may object or appeal against the additional assessment in the manner provided under Part X of this Act.

(3) The Director-General shall not make an additional assessment under this section after 3 years from the year of assessment to which the additional assessment relates.

- (au) by repealing section 136 and replacing it by the following section –

**136. Application of Part IVC of Mauritius Revenue Authority Act**

The provisions of Part IVC of the Mauritius Revenue Authority Act shall apply to any tax which has remained unpaid under this Act.

- (av) by repealing sections 137 to 144;  
(aw) by inserting, after section 146A, the following new section –

**146B. Offences relating to tax on winnings**

Any person who –

- (a) fails to pay the amount of tax required to be deducted under section 111P;
- (b) fails to submit –
  - (i) the return of tax deduction as required under section 111Q;

- (ii) the statement of winnings as required under section 123E;
- (c) submits a return or statement referred to in paragraph (b) which is false or misleading in any material particular;
- (d) otherwise contravenes any provision of Sub-part BC of Part VIII,

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 8 years.

(ax) in section 150A –

- (i) by repealing subsections (1), (2) and (3) and replacing them by the following subsections –

(1) Subject to this section, the Director-General shall pay to every individual who derives a monthly basic salary specified in the first column of the Eleventh Schedule, the corresponding Negative Income Tax allowance specified in the second column of that Schedule.

(2) No Negative Income Tax allowance shall be payable under subsection (1) unless –

- (a) the individual is a citizen of Mauritius;
- (b) the individual works for a minimum of 24 hours during at least 3 days in a week;
- (c) the total monthly earnings of the individual does not exceed 20, 000 rupees;
- (d) the net income of the individual or his spouse, excluding any dividend and interest, in the current year, does not exceed 390, 000 rupees; and

- 
- (e) the individual and the person by whom he is employed are both compliant with their contributions to the National Pensions Fund and the National Savings Fund as from the month in which the allowance is being claimed.

(3) Where an individual satisfies the requirements of subsections (1) and (2), he shall be paid the Negative Income Tax allowance on the basis of the information furnished by his employer in the return submitted to the Director-General under section 17 of the National Pensions Act.

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

(3A) (a) Where an individual satisfies the requirements of subsections (1) and (2) but is not paid the allowance, he may make an application to the Director-General, within 9 months after the month in respect of which the Negative Income Tax allowance is claimed.

(b) An application under paragraph (a) shall be made in such manner as the Director-General may determine.

- (iii) by repealing subsection (6) and replacing it by the following subsection –

(6) In this section –

“basic salary” includes any additional remuneration;

“earnings” –

(a) means all salary and wages before

- 
- any deduction for unpaid leaves and absences, overtime pay, leave pay and other allowances in money or money's worth, other than travelling and end-of-year bonus derived from employment; and
- (b) includes any annuity, pension and basic retirement pension.
- (ay) in section 151A (1), by inserting, after the words "19," the words "27A,";
- (az) in section 154 (2), by adding the following new paragraph, the comma at the end of paragraph (g) being deleted and replaced by the words "; or" and the word "or" at the end of paragraph (f) being deleted—
- (h) the Financial Intelligence and Anti-Money Laundering Act,
- (ba) in section 161A –
- (i) by inserting, after subsection (13), the following new subsection –
- (13A) Notwithstanding the repeal of section 49, the provisions of that section shall continue to apply until 30 June 2021 to any company issued with a freeport certificate on or before 14 June 2018, except that the rate of tax shall be as specified in Part IV of the First Schedule.
- (ii) by adding the following new subsections –
- Definition of foreign source income*
- (56) Notwithstanding the amendment brought to the definition of "foreign source income" in section 2, the following provisions shall continue to apply –
- (a) in the case of a corporation issued with a Category 1 Global Business

Licence under the Financial Services Act on or before 16 October 2017, the foreign source income shall, up to 30 June 2021, include income derived from its transactions with non-residents or corporations holding a Global Business Licence under the Financial Services Act;

- (b) in the case of a bank holding a banking licence under the Banking Act, the foreign source income shall, up to the year of assessment commencing on 1 July 2019, include income derived from its banking transactions with –
  - (i) non-residents; or
  - (ii) corporations holding a Global Business Licence under the Financial Services Act.

*Category 2 Global Business Companies*

(57) (a) Notwithstanding the deletion of the item “A company holding a Category 2 Global Business Licence under the Financial Services Act” from Part I of the Second Schedule, the exemption provided under that item shall continue to apply until 30 June 2021 to any company issued with a Category 2 Global Business Licence under the Financial Services Act on or before 16 October 2017.

- (b) Subsection (a) shall not apply to –
  - (i) such intellectual property assets acquired from a related party after 16 October 2017;

- (ii) such intellectual property assets acquired from an unrelated party, or such newly created intellectual property assets, after 30 June 2018;
- (iii) income derived from such specific assets acquired or projects started after 31 December 2018,

as may be prescribed.

*Tax credit in respect of expenditure on new plant and machinery*

(58) (a) Subject to the other provisions of this subsection, where, during the period 1 July 2018 to 30 June 2020, a company engaged in the importation of goods in semi knocked-down form incurs capital expenditure in new plant and machinery, it shall be allowed, in the year of acquisition and in each of the two subsequent income years, a tax credit of an amount equal to 5 per cent of the cost of the new plant and machinery.

(b) No credit shall be allowed where the local value addition incorporated in the goods referred to in paragraph (a) is less than 20 per cent.

(c) In this subsection –

“plant and machinery” does not include motor cars.

*Deduction in respect of emoluments payable to homeworkers*

(59) (a) Notwithstanding section 18, but subject to paragraph (b), where during the period 1 July 2018 to 30 June 2020, a person employs a full-time homeworker, he shall be allowed to deduct from his gross income, other than gross income specified in section 10 (1)(a), an amount equal to 200 per cent of the emoluments payable to the homeworker.

(b) Paragraph (a) shall apply where the person satisfies the following conditions –

- (i) he has acquired the necessary information technology system to enable the homeworker to work from home;
- (ii) he employs more than 5 homeworkers at any time during the year;
- (iii) the monthly emoluments, excluding the end of year bonus under the End of the Year Gratuity Act, payable to the homeworker do not exceed 100,000 rupees; and
- (iv) the Director-General is satisfied that the homeworker has started to work from home on or after 1 July 2018.

(c) The deduction under paragraph (a) shall be allowed in respect of emoluments payable to a homeworker during a period not exceeding 24 consecutive months starting from 1 July 2018 or the month in which the homeworker starts working from home, as the case may be.

(d) In this subsection –

“homeworker” has the same meaning as in the Employment Rights Act.

*Tax credit in respect of expenditure on information technology system*

(60) Notwithstanding this Act where, during the period 1 July 2018 to 30 June 2020, a person incurs capital expenditure on information technology systems for the purpose of employing homeworkers referred to in subsection (59), he shall be allowed, in the year of acquisition and in each of the two subsequent income years, a tax credit of an amount equal to 5 per cent of the cost of the information technology system.

*Investment banking licence*

(61) Notwithstanding the deletion of item 30 (1)(c) of Sub-part C of Part II of the Second Schedule, the provisions of that section shall continue to apply to any corporation issued with an investment banking licence on or after 1 September 2016 for a period of 5 income years as from the income year in which the corporation was granted its licence.

*Imposition of tax on banks*

(62) Notwithstanding sections 4 (1)(b) and 44C, companies engaged in banking activities shall be liable to income tax at the rate specified in Part IV of the First Schedule up to and including the year of assessment commencing on 1 July 2019.

(bb) in the First Schedule –

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

**PART I**

|                                             | <b>Rate of<br/>income tax</b> |
|---------------------------------------------|-------------------------------|
| An individual having an annual net income – |                               |
| (a) not exceeding 650, 000 rupees           | 10 per cent                   |
| (b) exceeding 650, 000 rupees               | 15 per cent                   |

(ii) by adding the following new Parts –

**PART III****Sub-Part A**

| <b>Chargeable income –</b>   | <b>Rate of income tax</b> |
|------------------------------|---------------------------|
| (a) first 1.5 billion rupees | 5 per cent                |
| (b) remainder                | 15 per cent               |

**Sub-Part B**

| <b>Chargeable income –</b>                                                                             | <b>Rate of income tax</b> |
|--------------------------------------------------------------------------------------------------------|---------------------------|
| (a) first 1.5 billion rupees                                                                           | 5 per cent                |
| (b) exceeding 1.5 billion rupees up to the amount equivalent to the chargeable income of the base year | 15 per cent               |
| (c) remainder                                                                                          | 5 per cent                |

**Sub-Part C**

|                    |            |
|--------------------|------------|
| Rate of income tax | 5 per cent |
|--------------------|------------|

**PART IV**

|                    |             |
|--------------------|-------------|
| Rate of income tax | 15 per cent |
|--------------------|-------------|

(bc) in the Second Schedule –

(i) in Part I –

(A) by deleting the item “A company holding a Category 2 Global Business Licence under the Financial Services Act”;

(B) by inserting, in the appropriate alphabetical order, the following new item –

The Insurance Industry Compensation Fund

(ii) in Part II –

(A) in Sub-part A, in item 6, by deleting the figure “2” and replacing it by the figure “2.5”;

(B) in Sub-part B –

(I) in item 3 –

(AA) in sub-item (b), by deleting the words “Category 1”;

(AB) in sub-item (d), by inserting, after the word “debentures”, the words “and sukuks”;

- (AC) in sub-item (e), by inserting, after the word “bonds”, the words “and sukuks”;
- (II) in item 3A, by deleting the words “or bonds” and replacing them by the words “, bonds or sukuks”;
- (III) in item 4(a), by deleting the words “Category 1”;
- (IV) in item 5(a), by deleting the words “Category 1”;
- (V) by adding the following new items –
  - 6. (a) Subject to sub-item (b), 80 per cent of foreign source dividend derived by a company.
  - (b) The exemption under sub-item (a) shall be granted provided –
    - (i) the dividend has not been allowed as a deduction in the country of source;
    - (ii) the company satisfies the conditions relating to the substance of its activities as prescribed.
  - 7. (a) Subject to sub-item (b), 80 per cent of interest derived by a company other than a bank referred to in section 44C.

- 
- (b) The exemption under sub-item (a) in respect of interest derived from overseas shall be granted provided the company satisfies the conditions relating to the substance of its activities as prescribed.
  - (C) in Sub-part C –
    - (I) in item 6, by deleting the words “a company holding a Category 2 Global Business Licence”;
    - (II) in items 7, 7A and 7B, by deleting the words “Category 1”;
    - (III) in item 8, by deleting the words “Category 1 Global Business Licence or Category 2”;
    - (IV) by deleting items 11 (b), 11A (b) and 13 (c);
    - (V) in item 28, by adding the following new sub-item, the existing provision being lettered as sub-item (a) –
      - (b) The exemption under sub-item (a) shall be subject to the person satisfying such conditions relating to the substance of its activities as the Financial Services Commission established under the Financial Services Act may impose.
    - (VI) in item 30 (1), by deleting sub-item (c);

(VII) by adding the following new items –

38. (a) Subject to sub-item (b), income derived by a company from activities carried out as a project developer or project financing institution in collaboration with the Mauritius Africa Fund for the purpose of developing infrastructure in the Special Economic Zones.

(b) The exemption under sub-item (a) shall be for a period of 5 succeeding income years as from the income year in which the activities referred to in sub-item (a) started.

(c) In this item –

“Special Economic Zone” means a part of the territory of a foreign country where business activity may be conducted under preferential terms and which is being developed, managed or promoted by the Mauritius-Africa Fund Limited, or any of its subsidiaries or affiliates.

39. Income derived by a person from any activity under the sheltered farming scheme, set up by the Food and Agricultural Research and Extension Institute, during

---

8 successive income years as from the income year in which the person starts the activity.

40. 80 per cent of profit attributable to a permanent establishment which a resident company has in a foreign country.

41. (a) Subject to sub-item (b), 80 per cent of income derived by a collective investment scheme (CIS), closed end fund, CIS manager, CIS administrator, investment adviser or asset manager, as the case may be, licensed or approved by the Financial Services Commission established under the Financial Services Act.

(b) The exemption under sub-item (a) shall be granted in respect of income derived from overseas by a collective investment scheme, closed end fund, CIS manager, CIS administrator, investment adviser or asset manager, as the case may be, provided the company satisfies the conditions relating to the substance of its activities, as required by the Financial Services Commission established under the Financial Services Act.

42. (a) Subject to sub-item (b), 80 per cent of income derived by companies engaged in ship and aircraft leasing.

(b) The exemption under sub-item (a) in respect of income derived from overseas by a company engaged in ship and aircraft leasing shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

43. Income derived by a company registered with the Economic Development Board and engaged in the manufacturing of automotive parts during 8 successive income years as from the income year in which the company starts the activity.

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

(i) by repealing the table and replacing it by the following table –

| <b>Individual</b> | <b>(Rs)</b> |
|-------------------|-------------|
| Category A        | 305,000     |
| Category B        | 415,000     |
| Category C        | 480,000     |
| Category D        | 525,000     |
| Category E        | 555,000     |
| Category F        | 355,000     |
| Category G        | 465,000     |

(ii) in item1 (i), by inserting, after the word “emoluments”, the words “exceeding 50, 000 rupees”;

- (iii) by deleting item 2 and replacing it by the following item –

2. Where a dependent under Category B, C, D, E or G is a child pursuing a non-sponsored full-time undergraduate course at a recognised tertiary educational institution, the person shall, in addition to the income exemption threshold he is entitled to, be eligible to an additional exemption of –

- (a) 135, 000 rupees or the amount of tuition fees paid up to a maximum of 175, 000 rupees in respect of each dependent studying in Mauritius at an institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or
- (b) 200, 000 rupees in respect of each dependent pursuing undergraduate course outside Mauritius at a recognised institution.

- (be) in the Sixth Schedule –

- (i) by deleting item 3 and its corresponding entries and replacing it by the following item and its corresponding entries –

|           |                    |    |
|-----------|--------------------|----|
| <b>3.</b> | Rent payable to –  |    |
|           | (a) a resident     | 5  |
|           | (b) a non-resident | 10 |

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

|            |            |   |
|------------|------------|---|
| <b>11.</b> | Commission | 3 |
|------------|------------|---|

- (bf) in the Eleventh Schedule, in the heading, by deleting the word “**earnings**” and replacing it by the words “**basic salary**”.

**36. Insolvency Act amended**

The Insolvency Act is amended –

- (a) in section 102(2)(g), by inserting, after the word “licensee”, the words “or a past licensee”;
- (b) in section 123, by inserting, after subsection (4), the following new subsection –

(4A) (a) A committee of inspection, or any creditor where no committee of inspection is appointed, may request the liquidator to furnish any financial information in relation to the company at any time during the winding up.

(b) The liquidator shall furnish the financial information required under paragraph (a) to the committee of inspection or the creditor, as the case may be, within a period of 7 days from the date of receipt of the request.

- (c) in section 136 –
  - (i) in the heading, by inserting, after the word “supply”, the words “**essential goods and**”;
  - (ii) in subsection (1), by deleting the definition of “essential service” and replacing it by the following definition –

“essential service” –

    - (a) means –
      - (i) electricity;
      - (ii) water; or
      - (iii) telecommunications services; and
    - (b) includes the continuation of existing contracts for the supply of essential goods and services required for the carrying out of a business by a company in liquidation;

- (iii) in subsection (3), by deleting the words “(a)” and replacing them by the words “(g)”;
- (d) in section 139(3) –
  - (i) by repealing paragraph (b), the word “or” at the end of paragraph (a) being deleted and replaced by the word “and”;
  - (ii) in paragraph (c), by deleting the words “before the date on which the notices of the meeting at which the resolution for the winding up of the company is to be proposed are sent out”;
- (e) in section 144, by inserting, after subsection (3), the following new subsection –
  - (3A) (a) A committee of inspection, or any creditor where no committee of inspection is appointed, may request the liquidator to furnish any financial information in relation to the company at any time during the winding up.
  - (b) The liquidator shall furnish the financial information required under paragraph (a) to the committee of inspection or the creditor, as the case may be, within a period of 7 days from the date of receipt of the request.
- (f) in section 162(3)(b), by deleting the figure “3” and replacing it by the figure “5”;
- (g) in section 212 –
  - (i) in the heading, by inserting, after the word “provide”, the words “**essential goods and**”;
  - (ii) in subsection (1), by deleting the definition of “essential service” and replacing it by the following definition –
    - “essential service” –
    - (a) means –
      - (i) electricity;
      - (ii) water; or

- (iii) telecommunications services; and
  - (b) includes the continuation of existing contracts for the supply of essential goods and services required for the carrying out of a business by a company in receivership;
- (h) in section 328 –
  - (i) in subsection (1), by deleting the words “, subject to subsection (1A),”;
  - (ii) by repealing subsection (1A);
- (i) in the Fourth Schedule, in item 1 –
  - (i) in sub-item (1) –
    - (A) by inserting, after sub sub-item (d), the following new sub sub-item –
      - (da) any creditor for any funds provided to an insolvent company after the commencement of insolvency proceedings to finance the on-going operations of the insolvent company during the insolvency proceedings, such funds having been used by the liquidator in carrying out his duties and in the exercise of his powers;
    - (B) in sub sub-item (g), by inserting, after the word “for”, the words “essential goods and”;
  - (ii) in sub-item (2) –
    - (A) by inserting, after sub sub-item (c), the following new sub sub-items –
      - (ca) income tax withheld under the Pay As You Earn (PAYE) System under, and tax deducted under section 111C of, the Income Tax Act;

- (cb) value added tax payable under the Value Added Tax Act;
- (B) by deleting sub sub-item (c) and replacing it by the following sub sub-item –
  - (c) income tax under the Income Tax Act;

### 37. Insurance Act amended

The Insurance Act is amended –

- (a) in section 2 –
  - (i) in the definition of “insurance manager”, by deleting the words “originating from outside Mauritius or from a” and replacing them by the word “or”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Global Business Licence” has the same meaning as in the Financial Services Act;
- (b) in section 131 –
  - (i) in subsection (1) –
    - (A) by deleting the definition of “Category 1 Global Business Licence” and replacing it by the following definition –

“Category 1 Global Business Licence” means a Category 1 Global Business Licence issued or deemed to be issued under the repealed Financial Services Development Act 2001;
    - (B) in the definition of “existing insurance manager”, by deleting the words “issued under the Financial Services Act”;

- (ii) in subsection (3), by deleting the words “granted under the Financial Services Act” and replacing them by the word “issued”;
- (c) in section 133, by adding the following new subsection –
  - (4) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence, issued or deemed to be issued under the Financial Services Act on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.
- (d) in the Fourth Schedule, by deleting the words “Category 1” wherever they appear.

### **38. Land (Duties and Taxes) Act amended**

The Land (Duties and Taxes) Act is amended –

- (a) in section 28 –
  - (i) in subsection (4), by adding the following new paragraphs, the existing provision being numbered as paragraph (a) –
    - (b) Where a person lodges written representations under paragraph (a), he shall, at the same time, pay to the Registrar-General 5 per cent of the amount of duty or tax claimed in the notice under subsection (2)(b).
    - (c) Where a person fails to pay 5 per cent of the amount of duty or tax referred to in paragraph (b) and the Chairperson is satisfied that such failure is due to a just or reasonable cause, the Chairperson shall accept the representations.

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

(4BA) (a) Any person who fails to pay any duty or tax pursuant to this section shall be liable to pay in addition to the duty or tax, interest at the rate of 0.5 per cent per month or part of the month during which the duty or tax remains unpaid up to a maximum of 50 per cent of the amount of duty or tax remaining unpaid.

(b) The interest under paragraph (a) shall accrue and become payable 6 months after the date of a decision under subsection (3F) or a decision of the Committee or determination of an appeal to the Supreme Court or the Judicial Committee of the Privy Council, as the case may be.

- (iii) in subsection (4C), by inserting, after the words “Supreme Court”, the words “or the Judicial Committee of the Privy Council”;
- (b) in section 35(1) –
  - (i) in paragraph (a), by deleting the words “20 per cent” and replacing them by the words “10 per cent”;
  - (ii) in paragraph (b), by deleting the words “50 per cent of that amount” and replacing them by the words “25 per cent of that amount”.

### **39. Law Officers Act amended**

The Law Officers Act is amended, in the Schedule, by repealing Part II and replacing it by Part II set out in the Fifth Schedule to this Act.

**40. Law Practitioners Act amended**

The Law Practitioners Act is amended by repealing the First Schedule and replacing it by the First Schedule set out in the Sixth Schedule to this Act.

**41. Legal Aid and Legal Assistance Act amended**

The Legal Aid and Legal Assistance Act is amended, in section 4(b)(ii), by deleting the words “10,000 rupees” and replacing them by the words “15,000 rupees”.

**42. Limited Liability Partnerships Act 2016 amended**

The Limited Liability Partnerships Act 2016 is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “Category 1 Global Business Licence”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Global Business Licence” has the same meaning as in the Financial Services Act;
- (b) by deleting the words “Category 1” wherever they appear;
- (c) in section 41(2), by inserting, after the words “limited liability partnership shall”, the words “, even if it is removed from the register or dissolved,”;
- (d) by inserting, after section 41, the following new section –

**41A. Register of partners**

(1) (a) Every limited liability partnership shall keep a register of partners at its registered office.

(b) Where a partner is a nominee, the name of his or its beneficial owner or ultimate beneficial owner shall be disclosed in the register of partners.

(2) Every limited liability partnership shall, within 14 days from the date on which an entry or alteration is made in the register of partners, file with the Registrar such entry or alteration.

(3) Unless –

- (a) required by the beneficial owner or ultimate beneficial owner;
- (b) required for the purpose of an investigation, enquiry or any other similar matter; or
- (c) ordered by a Court or Judge in Chambers,

the Registrar shall not disclose to any person the information referred to in this section.

(4) In this section –

“beneficial owner” or “ultimate beneficial owner” means a natural person who holds by himself or by his nominee not less than 25 per cent of the aggregate voting power exercisable at a meeting of the partners.

(e) by inserting, after section 45, the following new section –

**45A. Request for removal from register**

(1) (a) Any partner of a limited liability partnership may, in such form as the Registrar may approve, request the Registrar to remove the limited liability partnership from the register.

(b) A request under paragraph (a) shall be accompanied by a written statement from the Director-General and the Chief Executive to the effect that there is no objection to the limited liability partnership being removed from the register.

(2) Where the Registrar receives a request under subsection (1) and the written statement from the Director-General and the Chief Executive, he shall remove the limited liability partnership from the register.

(3) Where the name of a limited liability partnership has been removed from the register under this section –

- (a) the limited liability partnership shall remain liable for all its claims, debts, liabilities and obligations; and
- (b) the liability of its partners or officers shall not be affected.

(4) In this section –

“Chief Executive” has the same meaning as in the Financial Services Act;

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

- (f) in section 47(3), by inserting, after the words “section 45(2)”, the words “or 45A”;
- (g) by inserting, after section 69, the following new section –

#### **69A. Saving**

(1) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

(2) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

**43. Limited Partnerships Act amended**

The Limited Partnerships Act is amended –

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

“Global Business Licence” has the same meaning as in the Financial Services Act;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“beneficial owner” or “ultimate beneficial owner” means a natural person who holds by himself or by his nominee not less than 25 per cent of the aggregate voting power exercisable at a meeting of the partners;
- (b) in section 39 –
  - (i) in subsection (1)(b), by adding the following new subparagraph, the word “and” being added at the end of subparagraph (ii) and the word “and” at the end of subparagraph (i) being deleted –
    - (iii) showing, where the limited partner is a nominee, the name of the beneficial owner or ultimate beneficial owner;
  - (ii) by inserting, after subsection (1), the following new subsection –

(1A) Every limited partnership shall, within 14 days from the date on which an entry or alteration is made in the register of all the partners, file with the Registrar such entry or alteration.

- (iii) in subsection (2) –
  - (A) by inserting, after the words “accounting record”, the words “or other record”;
  - (B) by inserting, after the word “shall”, the words “, even if the limited partnership is removed from the Register or dissolved,”;
- (iv) by adding the following new subsection –
  - (5) Unless –
    - (a) required by the beneficial owner or ultimate beneficial owner;
    - (b) required for the purpose of an investigation, enquiry or any other similar matter; or
    - (c) ordered by a Court or the Judge in Chambers,

the Registrar shall not disclose to any person the information referred to in subsection (1)(b)(iii).

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

**PART VIA – REMOVAL FROM AND RESTORATION  
TO REGISTER**

**54A. Removal from Register**

- (1) Where the Registrar is satisfied that –
  - (a) a limited partnership has ceased to carry on business; and
  - (b) there is no other reason for the limited partnership to continue in existence,

he shall, by notice in writing, inform the limited partnership that he proposes to remove it from the Register.

(2) The Registrar shall, unless the limited partnership makes satisfactory representations within 21 days from the date of the notice referred to in subsection (1), remove the name of the limited partnership from the Register.

(3) (a) Where a limited partnership has failed to pay any fee due under this Act, the Registrar shall, by notice in writing, inform the limited partnership that its name shall be removed from the Register if it fails to pay the fee within 30 days from the date of the notice.

(b) Where a limited partnership fails to pay the fee referred to in paragraph (a) within the time specified in the notice, the Registrar shall remove the name of the limited partnership from the Register.

(4) (a) Where a limited partnership fails to file a financial statement, a financial summary in accordance with section 50 or an annual return in accordance with section 53, the Registrar shall, by notice in writing, inform the limited partnership that its name shall be removed from the Register if it fails to file the financial statement, financial summary or annual return within 30 days from the date of the notice.

(b) Where a limited partnership fails to file the financial statement, financial summary or annual return referred to in paragraph (a) within the time specified in the notice, the Registrar shall remove the name of the limited partnership from the Register.

(5) Where the name of a limited partnership which is removed from the Register under this section –

- (a) the limited partnership shall remain liable for all its claims, debts, liabilities and obligations; and
- (b) the liability of its partners or officers shall not be affected.

**54B. Request for removal from Register**

(1) (a) Any partner of a limited partnership may, in such form as the Registrar may approve, request the Registrar to remove the limited partnership from the Register.

(b) A request under paragraph (a) shall be accompanied by a written statement from the Director-General and the Chief Executive to the effect that there is no objection to the limited partnership being removed from the Register.

(2) Where the Registrar receives a request under subsection (1) and the written statement from the Director-General and the Chief Executive, he shall remove the limited partnership from the Register.

(3) Where the name of a limited partnership which is removed from the Register under this section –

(a) the limited partnership shall remain liable for all its claims, debts, liabilities and obligations; and

(b) the liability of its partners or officers shall not be affected.

(4) In this section –

“Chief Executive” has the same meaning as in the Financial Services Act;

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

**54C. Effect of removal from Register**

(1) Where the name of a limited partnership is removed from the Register, the limited partnership, its partners and officers shall not –

(a) carry on any business or in any way deal with the assets of the limited partnership;

- (b) commence or defend any legal proceedings in the name of the limited partnership;
- (c) make any claim or claim any right for, or in the name of, the limited partnership; or
- (d) in any way act with respect to the affairs of the limited partnership.

(2) Notwithstanding subsection (1), where the name of a limited partnership has been removed from the Register, the limited partnership, a creditor or a liquidator may –

- (a) continue to defend proceedings which were commenced against the limited partnership before the date of the removal; and
- (b) continue with any legal proceedings which were instituted on behalf of the limited partnership before the date of the removal.

(3) Notwithstanding the removal of the name of a limited partnership from the Register –

- (a) the limited partnership shall not be precluded from incurring liabilities;
- (b) a creditor shall not be precluded from making a claim against the limited partnership and pursuing the claim up to execution of judgment; and
- (c) the Court may appoint a liquidator for the limited partnership.

#### **54D. Restoration of name to Register and effect of removal**

(1) Where the name of a limited partnership has been removed from the Register under section 54A, the limited partnership, a creditor or a liquidator may apply to the Court to have the name of the limited partnership restored to the Register.

(2) Where, on an application made under subsection (1), the Court is satisfied that –

- (a) at the time the name of the limited partnership was removed from the Register, the limited partnership was still carrying on business or some other reason existed for it to carry on business; and
- (b) it would be fair and reasonable for the name of the limited partnership to be restored to the Register,

the Court may order that the name of the limited partnership be restored to the Register on payment of the prescribed fee.

(3) Where the name of a limited partnership has been removed from the Register under section 54A or 54B, the limited partnership, a creditor or a liquidator may, within 5 years from the date of the removal, apply to the Registrar to have the name of the limited partnership restored to the Register.

(4) The Registrar may, on payment of any outstanding fee and the payment of such fee as may be prescribed, restore the name of the limited partnership to the Register.

(5) Where the name of a limited partnership is restored to the Register under this section, the name of the limited partnership shall be considered to have never been removed from the Register.

- (d) by adding the following new section –

**82A. Savings**

(1) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

(2) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

#### **44. Local Government Act amended**

The Local Government Act is amended, in the Twelfth Schedule, in Part I, by deleting the following items –

Agent of a foreign pool promoter

Bookmaker conducting fixed odd betting on any other event or contingency

Bookmaker conducting fixed odd betting on any other event or contingency (for each additional place at which the facilities are provided)

Bookmaker conducting fixed odd betting on football matches played outside Mauritius

Bookmaker conducting fixed odd betting on football matches played outside Mauritius (for each additional place at which the facilities are provided)

Bookmaker conducting fixed odd betting on horse-races at the racecourse

Bookmaker conducting fixed odd betting on horse-races outside racecourse

Bookmaker conducting fixed odd betting on horse-races through remote communication

Bookmaker conducting fixed odd betting on horse-races through remote communication in respect of each additional place at which facilities are provided

Casino

Coin-operated amusement machine (per machine)

Gaming house “A”

Gaming house “B”

Gaming machine (per machine)

Horse racing organiser

Local pool promoter

Operator of dart games

Operator of Mauritius National lottery

Organiser of other lotteries

Sweepstake organiser

Totalisator operator at the racecourse

Totalisator operator conducting bets through remote communication  
(in respect of each place of business)

Totalisator operator conducting foreign race inter-racecourse  
totalisator betting

Totalisator operator conducting local race inter-totalisator betting

Totalisator operator outside the racecourse (in respect of each place  
of business)

Totalisator operator per terminal

#### **45. Mauritius Fire and Rescue Service Act amended**

The Mauritius Fire and Rescue Service Act is amended –

- (a) in section 2, in the definition of “owner”, by deleting paragraph (b) and replacing it by the following paragraph –
  - (b) includes, where the premises are not occupied by the owner, the occupier;
- (b) in section 7(5) –
  - (i) in paragraph (a)(iii), by deleting the words “or any guidelines” and replacing them by the words “, the Fire Code or any guidelines”;

- (ii) in paragraph (c), by deleting the words “or any guidelines” wherever they appear and replacing them by the words “, the Fire Code or any guidelines”;
- (c) in section 16, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) (a) Notwithstanding any other enactment, the Municipal City Council or the appropriate Municipal Town Council or District Council shall, on the recommendation of the Chief Fire Officer in case of an emergency or where a fire certificate has been revoked, cancel any authorisation to carry out a classified trade in the premises to which a fire certificate relates.

(b) A decision made under paragraph (a) shall be communicated in writing to the person to whom the cancellation applies.

(c) No person shall occupy any premises in relation to which an authorisation has been cancelled under this section.

(3) (a) Where a cancellation is made under subsection (2), representations may be made, in writing, to the Municipal City Council or the appropriate Municipal Town Council or District Council.

(b) The Municipal City Council or the appropriate Municipal Town Council or District Council shall make a determination in relation to the representation made under paragraph (a) within 10 days of the receipt of the representation.

- (d) in section 19 –
  - (i) in subsection (3), by inserting, after the word “application”, the words “, the Fire Code or any guideline issued under section 7(5)(c)”;

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

(3A) A fire certificate shall be valid for a period of not less than one year nor more than 3 years, depending on the fire risk assessment of the premises to which they relate.

- (iii) by inserting, after subsection (5), the following new subsections –

(5A) There shall always be in force, in relation to a building, a unit or lot or part of a building, under different ownership or occupation, a valid fire certificate.

(5B) A fire certificate issued under this section may, in addition to any conditions imposed, require the person to whom the certificate is issued, to comply with such provisions of the Fire Code as the Chief Fire Officer may determine.

(5C) An owner shall, 60 days before the expiry of the validity of a fire certificate, apply for the renewal of the certificate.

(5D) Notwithstanding subsection (3A), where the owner intends to put premises to a use other than that in respect of which a fire certificate has been issued, that owner shall make an application for a new fire certificate.

(5E) The owner referred to in subsection (5D) shall not put the premises to the intended use unless he obtains a new fire certificate.

(iv) by adding the following new subsection –

(10) (a) Subject to section 26, any person who fails to comply with any requirement of this section shall commit an offence, and shall, on conviction, be liable to a fine not exceeding 75,000 rupees together with imprisonment for a term not exceeding 6 months.

(b) It shall be a defence to any person prosecuted under paragraph (a) to establish that he has been prevented by another person from undertaking structural or other changes required to be made to comply with any such requirement.

(c) No prosecution shall be instituted under this section unless a prior notice of compliance has been served on the owner by the Chief Fire Officer and the notice has not been complied with within the delay imposed therein.

(e) by inserting, after section 20, the following new section –

**20A. Removal of hazardous material**

(1) The Chief Fire Officer may, by service of a notice, request an owner to remove any hazardous material from any premises.

(2) A notice served under subsection (1) shall specify –

- (a) the delay within which the notice shall be complied with; and
- (b) the place, approved by the Chief Fire Officer, where the hazardous material ought to be disposed of.

(3) Where a person on whom a notice is served under subsection (1) fails to comply with the notice, the Chief Fire Officer may remove the hazardous material and cause the hazardous material to be destroyed.

(4) The costs of complying with a notice or requirement under this section shall be borne by the person on whom the notice is served.

(5) Any person who fails to comply with any notice served, or requirement made, under this section shall commit an offence.

#### **46. Mauritius Revenue Authority Act amended**

The Mauritius Revenue Authority Act is amended –

- (a) in section 2, in the definition of “tax”, by inserting, after the word “levy”, the words “, contribution”;
- (b) in section 3(3)(a), by deleting the word “Fund” and replacing it the words “Fund or any other Fund as specified in a Revenue Law”;
- (c) in section 14 –
  - (i) in subsection (1)(b), by inserting, after the word “submit”, the words “, subject to subsection (2A),”;
  - (ii) in subsection (2), by inserting, after the word “declaration”, the words “of assets”;
  - (iii) by inserting, after subsection (2), the following new subsections –

(2A) A declaration of assets referred to in subsection (1)(b) shall be submitted electronically and in such manner as the Director-General may determine.

(2B) Where an officer or employee submits, pursuant to subsection (1)(b), a declaration of assets to the Director-General, that officer or employee shall keep that declaration of assets in his custody for a period of 6 years from the date the declaration of assets is submitted to the Director-General.

- (iv) in subsection (3) –
  - (A) by inserting, after the word “officer”, the words “or employee”; and
  - (B) by deleting the words “by means of an affidavit or declaration, as the case may be” and replacing them by the words “in the manner specified under this section”;
- (v) in subsection (4), by inserting, after the word “officer”, the words “or employee”;
- (d) in section 16(3) and (4), by inserting, after the word “Department”, the words “or such other officer designated by the Director-General”;
- (e) by repealing section 17A;
- (f) in section 19 –
  - (i) by inserting, after subsection (1D), the following new subsection –

(1E) Where the written representations referred to in subsection (1) relate to a determination under section 131B(9) of the Income Tax Act, section 39(2) of the Value Added Tax Act or section 122(2) of the Gambling Regulatory Authority Act, the person lodging the representations shall pay to the Director-General, at the time of lodging his written representations, 5 per cent of the amount determined as specified in the notice of determination.

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

(2A) Where a person fails to pay the 5 per cent of the amount determined at the time of making written representations in accordance with subsection (1E) and the Chairperson is satisfied that failure to pay is due to a reasonable cause, the Chairperson may direct that the representations shall be accepted.

- (g) in section 21C(10) –

- (i) in paragraph (a)(ii), by deleting the words “in accordance with section 131A of the Income Tax Act or section 38 of the Value Added Tax Act” and replacing them by the words “in accordance with the relevant provisions of the Revenue Law, as applicable”;
- (ii) in paragraph (c), by deleting the words “Notwithstanding section 131B(7) of the Income Tax Act and section 39 of the Value Added Tax Act” and replacing them by the words “Notwithstanding any provision of the relevant Revenue Law”;

- (h) by inserting, after Part IVB, the following new Part –

**PART IVC – COLLECTION AND RECOVERY  
OF TAX**

**Sub-Part A – Payment of Tax**

**21D. Set-off of taxes**

Where any tax under any Revenue Law has been paid in excess by a person and at the same time the person owes to the Authority any other tax under a Revenue Law, the Director-General may, before effecting any repayment, set-off the tax paid in excess against the tax due by that person.

**21E. Order of payment**

(1) Where a person is liable for penalty and late payment interest in relation to a tax and the person makes payment which is less than the total amount of tax, penalty and interest due, the amount paid shall be applied in the following order –

- (a) firstly, in payment of the tax due;
- (b) secondly, in payment of penalty due;
- (c) thirdly, the balance remaining shall be applied against late payment interest due.

(2) Where at the time a payment is made, a person has tax liability for more than one tax, subsection (1) shall apply to the earliest liability first.

**Sub-Part B – Recovery of Tax****21F. Application of Sub-part B**

This Sub-part applies to any tax which has not been paid by the due date.

**21G. Recovery of tax arrears from emoluments**

(1) The Director-General may, without prejudice to any other remedy, enforce payment against a person who is an employee by issuing a notice to the employer requiring the employer to make deductions from the emoluments of the employee on account of arrears of tax payable by him.

(2) Subject to subsection (3), an employer shall make deductions under a notice issued under subsection (1) at such times and in such amount as the Director-General may specify in the notice.

(3) The aggregate amount of tax deducted under this section and tax withheld under Sub-part A of Part VIII of the Income Tax Act shall not, except at the employee's request, exceed one third of the employee's emoluments for any pay period.

(4) An employer to whom a notice under subsection (1) has been issued shall pay the tax deducted under this section to the Director-General in such manner as the Director-General may determine within 20 days from the end of the month in which the tax was deducted.

(5) An amount that an employer is required to deduct from emoluments under this section shall be treated as tax payable by the employer for the purpose of this Part.

(6) In this section –

“emoluments”, “employee” and “employer”  
have the same meaning as in the Income Tax Act.

## **21H. Recovery of tax by attachment**

The Director-General may, without prejudice to any other available remedy, enforce payment of tax by attachment in the manner provided in the Attachment (Rates and Taxes) Act.

## **21I. Recovery of tax by distress and sale**

(1) The Director-General may issue a warrant in the form set out in Part I of the Eighth Schedule to an Usher of the Supreme Court to recover tax due by a person by distress and sale of the goods, chattels and effects of the person charged or of the person answerable for its payment.

(2) The Director-General shall give at least 3 days' notice of a sale referred to in subsection (1) in the Gazette.

**21J. *Contrainte***

(1) The Director-General may apply to a Judge in Chambers for an order (*Contrainte*) to issue against a debtor in respect of tax owed by him.

(2) Any order issued under subsection (1) shall –

- (a) be served on the debtor by an Usher of Supreme Court; and
- (b) be executory.

(3) A debtor aggrieved by an order issued under subsection (1) may, within 21 days of the date of service of the order, appeal to the Supreme Court.

(4) No costs shall be awarded against an unsuccessful party except disbursement for the following –

- (a) stamp duty under the Stamp Duty Act;
- (b) costs of service of the order;
- (c) costs of execution of the order.

**21K. Proceedings for temporary closure of business premises**

(1) Where a person fails to pay any tax due by him, the Director-General may notify the person in writing of his intention to close down part or the whole of the business premises of the person for a temporary period not exceeding 14 days, unless the person, within a period of 7 days of the date of the notice –

- (a) pays the tax due;
- (b) gives security under a Revenue Law to the satisfaction of the Director-General for payment of the unpaid tax.

(2) Where a person fails to comply with a notice issued under subsection (1), the Director-General may make an application under oath, in the form set out in the Ninth Schedule, to a District Magistrate for an order to close down part or the whole of the business premises of the person for a period not exceeding 14 days.

(3) Where an application under oath is made to a Magistrate in accordance with subsection (2), the Magistrate may grant the application and issue an order to an Usher, in the form specified in the Tenth Schedule, to close down the business premises of the person as described in the application under subsection (2).

(4) When an Usher executes an order under subsection (3), the Usher shall affix, in a conspicuous place on the business premises or part of the business premises that have been closed, a notice duly certified by the Director-General bearing the words “CLOSED DOWN TEMPORARILY FOR NOT COMPLYING WITH TAX OBLIGATIONS”.

(5) An order issued under subsection (3) shall lapse and the Usher shall immediately arrange for removal of the notice referred to in subsection (4) where, during the period of closure –

- (a) the tax due is paid; or
- (b) the person gives security under a Revenue Law to the satisfaction of the Director-General for payment of the unpaid tax.

## **21L. Inscribed privilege**

(1) The Government shall have, in respect of any tax due by a person and for so long as the tax is not paid in full, a privilege on all immovable properties belonging to the person.

(2) Where the Director-General considers that it is necessary for securing the recovery of any tax due by a person to inscribe the privilege provided for under subsection (1), the Director-General shall deposit with the Conservator of Mortgages 2 identical memoranda in the form set out in Part II of the Eighth Schedule and immediately notify the person of the deposit of the memoranda.

(3) The Conservator of Mortgages shall, upon deposit of the memoranda referred to in subsection (2), inscribe the privilege generally on all immovable properties belonging, or that may subsequently belong, to the person, and shall return one of the memoranda to the Director-General with a statement written or stamped on it to the effect that the privilege has been duly inscribed.

(4) A privilege inscribed under this section shall take effect from the date of the inscription.

(5) (a) Where any tax arrears in respect of which an inscription has been taken under this section is paid in full or the tax liability is discharged, the Director-General shall immediately send to the Conservator of Mortgages a request in the form set out in Part III of the Eighth Schedule to erase the inscription.

(b) The Director-General may send a request to the Conservator of Mortgages to erase the inscription in respect of any property belonging to the person by whom tax is payable where the Director-General is satisfied that the value of the other properties of the person is sufficient to secure payment of the amount which has remained unpaid.

(6) (a) The inscription of a privilege under this section shall be erased by the Conservator of Mortgages at the request of the Director-General.

(b) Where an inscription of a privilege is erased pursuant to paragraph (a), the Director-General shall, within 5 working days of the date of the notification of the erasure by the Conservator of Mortgages, give written notice of that fact to the person who owed the tax.

(7) Any inscription or erasure that is required to be taken or made under this section shall be free from stamp duty under the Stamp Duty Act or registration dues leviable under the Registration Duty Act or any other costs.

### **21M. Uninscribed privilege**

(1) Notwithstanding section 21L, but subject to subsection (2), the privilege for the recovery of tax under Articles 2148 and 2152 of the Code Civil Mauricien shall operate on account of tax payable by a person independently of and without the necessity for inscription, upon the following property of the person –

- (a) personal property wherever found;
- (b) the proceeds of the sale of immovable property; and
- (c) crops, fruits, rents and revenues.

(2) The privilege conferred under subsection (1) shall operate only in respect of tax payable for a period of 12 months, at the discretion of the Director-General, and shall rank immediately after the privilege for judicial costs.

### **21N. Security**

(1) The Director-General may, for the purpose of securing payment of any tax due, order a person to furnish security in such manner and in such amount as the Director-General may determine.

(2) Subsection (1) shall not limit, in any way, a requirement to provide security as specified under any other Revenue Law.

(3) A person who fails to comply with an order under subsection (1) shall commit an offence.

#### **210. No limitation of action for recovery of tax**

No law relating to the limitation of action shall bar or affect any action or remedy for recovery of unpaid tax.

- (i) in section 28(14) –
  - (i) in paragraph (a)(i), by deleting the figure “2015” and replacing it by the figure “2016”;
  - (ii) in paragraph (f)(ii), by deleting the figure “2015” and replacing it by the figure “2016”;
- (j) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Seventh Schedule to this Act;
- (k) in the Fifth Schedule, in the item Customs Act, by inserting, after the words “19(3B),”, the words “19B(9),”;
- (l) by adding the Eighth, Ninth and Tenth Schedules set out in the Eighth, Ninth and Tenth Schedules respectively to this Act.

#### **47. Mauritius Standards Bureau Act amended**

The Mauritius Standards Bureau Act is amended –

- (a) in section 2, by deleting the definitions of “Director-General” and “importer”;
- (b) in section 4(1), by repealing paragraph (ea);
- (c) by repealing section 21A;

- (d) by adding the following new section –

**34. Saving**

Any application made pursuant to the repealed section 21A shall, on the commencement of this section, be dealt with in accordance with that section as if that section has not been repealed.

- (e) by repealing the Schedule.

**48. Morcellement Act amended**

The Morcellement Act is amended –

- (a) in section 2 –

- (i) by deleting the definition of “preliminary environmental report”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Early Retirement Scheme” or “ERS” means the Early Retirement Scheme referred to in section 23A of the Sugar Industry Efficiency Act;

“land surveyor” has the same meaning as in the Professional Land Surveyors’ Council Act;

“Voluntary Retirement Scheme” or “VRS” means the Voluntary Retirement Scheme referred to in section 23 of the Sugar Industry Efficiency Act.

- (b) in section 3 –

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

(1) Subject to subsection (2), this Act shall apply to –

- (a) every morcellement;

- 
- (b) a *bail à construction* on a plot of land forming part of a larger plot of land, other than State land, provided that more than one such *bail à construction* is granted.
  - (ii) by adding the following new subsection –
    - (3) For the purpose of subsection (1)(b), the lessor shall be deemed to be the developer.
  - (c) in section 5 –
    - (i) in subsection (2)(c), by repealing subparagraph (i) and replacing it by the following subparagraph –
      - (i) an EIA licence; and
    - (ii) in subsection (6A), by inserting, after paragraph (a), the following new paragraph –
      - (aa) The Board may, within 2 weeks of receipt of the application, by written notice, require the applicant, only once, to submit any additional information within the time specified in the notice.
  - (d) in section 6(1B), by deleting the words “a preliminary environmental report or” wherever they appear;
  - (e) in the First Schedule, by repealing paragraph (e) and replacing it by the following paragraph –
    - (e) an excision or a morcellement under –
      - (i) the Real Estate Development Scheme;
      - (ii) the Property Development Scheme; or
      - (iii) the Smart City Scheme,prescribed under the Economic Development Board Act 2017;

**49. National Pensions Act amended**

The National Pensions Act is amended –

- (a) in section 17D, by deleting the words “Part XI” and replacing them by the words “Part IVC of the Mauritius Revenue Authority Act”;
- (b) in section 32A(b), by deleting the words “same manner as income tax is recoverable under Part XI of the Income Tax Act” and replacing them by the words “manner provided in Part IVC of the Mauritius Revenue Authority Act”;
- (c) in section 45B –
  - (i) in subsection (1), by deleting the words “Part XI of the Income Tax Act 1995” and replacing them by the words “Part IVC of the Mauritius Revenue Authority Act”;
  - (ii) in subsection (2), by deleting the words “137, 141 and 142 of the Income Tax Act 1995” and replacing them by the words “21G, 21L and 21M of the Mauritius Revenue Authority Act”.

**50. National Savings Fund Act amended**

The National Savings Fund Act is amended, in section 17(1)(c), by deleting the words “Part XI of the Income Tax Act” and replacing them by the words “Part IVC of the Mauritius Revenue Authority Act”.

**51. Non-Citizens (Employment Restriction) Act amended**

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

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

“Chief Executive Officer” means the Chief Executive Officer of the Economic Development Board;

“Economic Development Board” means the Economic Development Board established under the Economic Development Board Act 2017;

(b) in section 4 –

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

(1B) (a) Notwithstanding subsection (1), an application for –

- (i) a work permit in respect of any activity in a field specified in Part II of the Schedule to the Immigration Act; or
- (ii) a work permit by the spouse of a person who holds an occupation permit or a permanent residence permit issued under the Immigration Act,

shall be made to the Chief Executive Officer, in accordance with guidelines issued by the Economic Development Board.

(b) On receipt of an application under paragraph (a), the Chief Executive Officer shall, within a period of 5 days from the effective date of the application, refer the application to the Prime Minister together with his recommendations.

(c) Where the Prime Minister grants an application for a work permit under paragraph (a), he shall issue the permit on such terms and conditions as he may impose.

(d) An application for the renewal of a work permit issued under paragraph (c) shall be made and considered in the manner specified in paragraphs (a) to (c).

(e) Where the holder of a work permit issued under paragraph (c) or his employer fails to comply with any terms and conditions imposed under that paragraph, the Economic Development Board may, after giving an opportunity to the holder of the work permit or his employer to be heard, request the Prime Minister to suspend or revoke the work permit.

- (ii) in subsection (2)(b), by deleting the words “In this subsection” and replacing them by the words “In subsection (1B) and in this subsection”.

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

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

- (a) in section 2 –
- (i) in the definitions of “business certificate” and “qualified corporation”, by deleting the words “Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them the words “Global Business Licence or with an Authorised Company”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
- “Authorised Company” has the same meaning as in the Financial Services Act;
- (b) in section 6(1), by deleting the words “Category 1 Global Business Licence or Category 2 Global Business Licence” and replacing them the words “Global Business Licence or being an Authorised Company”;

- (c) by adding the following new section –

**7. Savings**

(1) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

(2) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

**53. Nursing Council Act amended**

The Nursing Council Act is amended –

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

“specialised nurse” means a registered nurse holding such appropriate qualification as may be prescribed and relevant to a special branch of nursing;

- (b) in section 20(1), by inserting, after paragraph (a), the following new paragraph –

(aa) a register of specialised nurses;

- (c) by inserting, after section 22, the following new section –

**22A. Registration as specialised nurse**

A person may register as specialised nurse if he –

- (a) is a citizen of Mauritius;

- (b) is a registered nurse;
- (c) reckons at least 3 years' clinical experience as general nurse or mental health nurse;
- (d) holds a post-registration qualification in a special branch of nursing, obtained from such recognised institution as may be prescribed;
- (e) has followed a prescribed training programme, in the relevant field, of not less than one academic year and as may be prescribed; and
- (f) satisfies the requirements for registration under this Act.

#### **54. Prevention of Corruption Act amended**

The Prevention of Corruption Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “investigatory authorities” has the same meaning as in 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) in section 20(1)(l), by inserting, after the word “with”, the words “national and”;
- (c) in section 57(3), by adding the words “or the Financial Intelligence and Anti-Money Laundering Act”;
- (d) in section 81 –
  - (i) in subsection (4), by inserting, after the words “press,”, the words “or to the investigatory authorities, the FIU and the supervisory authorities,”;

- (ii) by repealing subsection (5) and replacing it by the following subsection –

(5) For the purpose of an investigation in respect of an offence committed in Mauritius or abroad under this Act and the Financial Intelligence and Anti-Money Laundering Act, the Director-General may impart to an agency in Mauritius or abroad, such information, other than the source of the information, as may appear to him to be necessary to assist the investigation.

#### **55. Prevention of Terrorism Act amended**

The Prevention of Terrorism Act is amended, in section 6(1)(b), by deleting the words “proscribed organisation,” and replacing them by the words “proscribed organisation or a person declared to be a suspected international terrorist under section 10(1),”.

#### **56. Private Pension Schemes Act amended**

The Private Pension Schemes Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “Category 1 Global Business Licence”;
  - (ii) in the definition of “external pension scheme”, in paragraph (b), by deleting the words “Category 1”;
- (b) in section 12(1), by deleting the words “Category 1”;
- (c) in section 58, by adding the following new subsection –

(7) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.

(8) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.

## **57. Protected Cell Companies Act amended**

The Protected Cell Companies Act is amended –

- (a) in section 2, by deleting the definition of “global business”;
- (b) by deleting the words “Category 1” wherever they appear;
- (c) by inserting, after section 30, the following new section –

### **30A. Savings**

(1) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

(2) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

- (d) in the Schedule, in the heading, by deleting the words “**GLOBAL BUSINESS**”.

## **58. Protection of Human Rights Act amended**

The Protection of Human Rights Act is amended, in section 12, by inserting, after subsection (2), the following new subsection –

(2A) The accounts of the Commission shall be prepared in accordance with the accrual International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants (IFAC).

**59. Public Procurement Act amended**

The Public Procurement Act is amended –

- (a) in section 2, in the definition of “public body”, in paragraph (a), by deleting the words “other agency of the Government” and replacing them by the words “Government department”;
- (b) in section 3 –
  - (i) in subsection (1) –
    - (A) in paragraph (b), by adding the words “, provided that such procurement is undertaken by –
      - (i) the foreign State or by, or through, an entity designated by the foreign State;
      - (ii) the Government of Mauritius; or
      - (iii) a statutory body or entity –
        - (A) specified in an enactment; or
        - (B) designated for that purpose by the Government of Mauritius; or”
  - (B) by repealing paragraphs (d) to (g) and the words “; or” at the end of paragraph (c) being deleted and replaced by a full stop and the word “or” being added at the end of paragraph (b);
- (ii) by repealing subsections (1A) and (1B) and replacing them by the following subsections –
  - (1A) For any procurement under subsection (1)(b) or (c) –
    - (a) the relevant Ministry shall –
      - (i) perform due diligence, with

such assistance as it may request from the Board, to ensure that the procurement constitutes value for money;

- (ii) submit a report on the due diligence, together with supporting documents and its recommendations, to the high-powered committee;

- (b) the high-powered committee shall, after examining the documents and recommendations referred to in subparagraph (a)(ii) –

- (i) forward its report, including its recommendations, to Cabinet; and
- (ii) notify the relevant Ministry of its recommendations to enable it to take a decision on the procurement.

- (1B) For the purpose of subsection (1A) –

- (a) the Policy Office shall issue guidelines to assist the Ministry in performing due diligence;
- (b) the high-powered committee –
  - (i) shall be chaired by the Secretary to Cabinet and Head of Civil Service, or his representative;

- (ii) shall comprise such other senior officials as the Secretary to Cabinet and Head of Civil Service may designate;
  - (iii) may co-opt such public officer as it considers appropriate.
- (iii) by repealing subsections (1Ba) and (1C);
- (c) by inserting, after section 3, the following new section –

**3A. Non-application of Parts IV, V and VI**

(1) Parts IV, V and VI of this Act shall not apply to the procurement of goods, works and services specified in the Second Schedule.

(2) Any procurement of goods, works and services specified in the Second Schedule shall be undertaken on such conditions as may be prescribed.

- (d) in section 27(1), by deleting the word “shall” and replacing it by the word “may”;
- (e) in section 53 –
  - (i) in the heading, by deleting the words “**and debarment**” and replacing them by the words “**, debarment and disqualification**”;
  - (ii) in subsection (1), by deleting the words “or debar” and replacing them by the words “**, debar or disqualify**”;
  - (iii) in subsection (2), by deleting the words “or debarment” and replacing them by the words “**, debarment or disqualification**”;

- (iv) in subsection (3), by deleting the word “debarment” and replacing it by the words “suspension, debarment or disqualification”;
- (f) by adding the Second Schedule set out in the Eleventh Schedule to this Act, the existing Schedule being numbered as First Schedule.

## **60. Registration Duty Act amended**

The Registration Duty Act is amended –

- (a) by inserting, after section 26, the following new section –

### **26A. Payment of fees, duties and taxes through direct debit scheme**

(1) An authorised person may, subject to this section, pay fees, duties or taxes due under the relevant Acts, but not exceeding the amount specified in Part A of the Eighth Schedule, through the direct debit scheme operated by the Bank of Mauritius.

(2) Where an authorised person gives instructions to the Registrar-General for a payment to be effected through the direct debit scheme, the Registrar-General shall register the deed or document in respect of which instructions for payment are given as if the authorised person has sufficient funds in his bank account to honour the payment.

(3) (a) Where an authorised person uses the direct debit system to pay fees, duties or taxes but there are insufficient funds in his bank account, the Registrar-General shall issue a written notice to the authorised person claiming –

- (i) the fees, duties or taxes unpaid, as the case may be;

- (ii) a penalty of 30 per cent of the amount of fees, duties or taxes unpaid; and
- (iii) interest at the rate of 2 per cent per month or part of the month during which the fees, duties or taxes remain unpaid.

(b) Any amount specified in a written notice issued under paragraph (a) shall be paid by the authorised person within 28 days from the date of receipt of the notice.

(c) Where an authorised person has been issued with a written notice under paragraph (a), he shall not be entitled to use the direct debit system for any subsequent payment unless –

- (i) the Registrar-General expressly authorises him to do so in writing; and
- (ii) the authorised person pays the amount of fees, duties or taxes remaining unpaid, together with the penalty and interest referred to in paragraph (a)(ii) and (iii).

(4) Where an authorised person is dissatisfied with a claim under subsection (3), he may object to the claim in accordance with section 28(3A) of the Land (Duties and Taxes) Act.

(5) Where an authorised person gives a direct debit instruction and that instruction is not honoured by the bank because of insufficiency of funds, the authorised person 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 3 months.

(6) Where a claim is made under subsection (3) and the authorised person fails to pay the amount claimed, the Registrar-General shall apply sections 44A, 45, 45A, 45B and 45C with such modifications, adaptations and exceptions as may be necessary for the recovery of the amount unpaid.

(7) The Registrar-General may waive, in accordance with section 33A, the whole or part of the penalty and interest under subsection (3) where he is satisfied that failure to comply with this Act was attributable to a just or reasonable cause.

(8) Subsections (3) to (7) shall not apply to an authorised person which is a bank.

(9) In this section –

“authorised person” means a person specified in Part B of the Eighth Schedule;

“bank” has the same meaning as in the Banking Act;

“bank account” means a bank account in respect of which an authorised person has given a mandate to the Registrar-General for the purpose of the direct debit scheme;

“relevant Acts” means –

- (a) this Act;
- (b) the Inscription of Privileges and Mortgages Act;
- (c) the Land (Duties and Taxes) Act;
- (d) the Notaries Act;
- (e) the Stamp Duty Act; and
- (f) the Transcription and Mortgage Act.

- (b) in section 36(1)(b)(i), by deleting the words “except that in respect of an instrument of charge, a site plan shall not be required;” and replacing them by the words “except that no site plan shall be required –
  - (A) in respect of an instrument of charge; and
  - (B) (I) the property, subject of the deed of transfer, has for the purpose of a previous transfer, been assigned a PIN and that there is no change to the extent and boundaries of the said property from the date the PIN is assigned to the date of signature of the deed of transfer; and
  - (II) the notary shall annex to the deed, the site plan and PIN assigned for the previous transfer and shall insert a clause to that effect in the deed”;
- (c) by adding the Ninth Schedule set out in the Twelfth Schedule to this Act.

#### **61. Registration of Associations Act amended**

The Registration of Associations Act is amended –

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

“FIU” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
- (b) in section 6, by inserting, after subsection (3), the following new subsection –

(3A) The Bank of Mauritius or the Financial Services Commission may provide to the Registrar such technical support and assistance as he may require in the registration of associations.

- (c) in section 20, by adding the following new subsection –

(5) Every registered association shall keep a record containing full details of the source and destination of funds received and disposed of, where the amount of such funds exceeds such amount as may be prescribed in an accounting period.

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

**21A. Anti-money laundering and combating financing of terrorism**

- (1) Every auditor of an association shall –

(a) as soon as practicable but not later than 15 working days from the date on which he becomes aware of a transaction which he has reason to believe may be a suspicious transaction, make a report of such transaction to the FIU;

(b) comply with such guidelines as the FIU may issue.

- (2) In this section –

“suspicious transaction” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act.

- (e) in section 24(2), by deleting the words “3 years” wherever they appear and replacing them by the words “5 years”;

- (f) by inserting, after section 25, the following new section –

**25A. Duties of officers**

(1) Every officer, other than the auditor, of a registered association shall –

(a) ensure that the association complies with this Act and any other enactment;

- (b) perform his functions with the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances;
- (c) act in the best interests of the association;
- (d) exercise loyalty to the association;
- (e) avoid any actual or potential conflict between his personal or business interests and the interests of the association; and
- (f) disclose, in writing to the association, any direct or indirect potential personal or business interest that might be adverse to the interests of the association as soon as he becomes aware of such interest.

(2) No officer shall, during and after his relationship with a registered association, disclose directly or indirectly to any person any information received in confidentiality during the performance of his duties or exercise of his functions.

(g) in section 31, by adding the following new subsections –

(3) The Registrar shall, in collaboration with the FIU and other relevant public sector agencies, undertake outreach and educational programmes to raise and deepen awareness among all associations as well as the donor community on the potential vulnerabilities of the sector to terrorism financing abuse and terrorism financing risks and the measures that associations can take to protect themselves against such abuse.

(4) The Registrar may share with law enforcement agencies and institutions involved in the prevention of money laundering and combating of terrorism financing and proliferation financing, in Mauritius or abroad, information which he obtains pursuant to this Act.

- (h) in section 37, by deleting the words “500 rupees” and replacing them by the words “50,000 rupees”.

## **62. 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 a registration mark assigned prior to 10 April 1992 by the Commissioner; and
- (b) includes any combination of 2 letters from FN to ZZ followed by a number between 1 and 1000, subject to such exception as the Commissioner may determine;
- (b) in the First Schedule, in item 3 –
- (i) in paragraph (a), by inserting, after the words “planter,”, the words “tea grower”;
- (ii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –

- (d) A food                      1,200    2,200    4,000    700    1,100    2,000  
      crop  
      grower  
      engaged in  
      hydroponic  
      aquiculture  
      or sheltered  
      farming

**63. Securities Act amended**

The Securities Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “Category 1 Global Business Licence”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Global Business Licence” has the same meaning as in the Financial Services Act;

- (b) in section 70(1)(j), by deleting the words “Category 1”;
- (c) in section 155(2), by inserting, after paragraph (xc), the following new paragraph, the word “and” at the end of paragraph (xc) being deleted –
  - (xd) any new market participants in securities; and
- (d) in section 157, by adding the following new subsections –

(3) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.

(4) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this subsection.

**64. State Lands Act amended**

The State Lands Act is amended, in the Second Schedule, in Part II, in paragraph 8(b), by deleting the words “30 June 2018” and replacing them by the words “30 June 2020”.

**65. State Trading Corporation Act amended**

The State Trading Corporation Act is amended, in section 18 –

- (a) in subsection (1), by deleting the words “subsection (2)” and replacing them by the words “subsections (2) and (3)”;
- (b) by adding the following new subsection –

(3) There shall be paid into the Reserve Fund the contributions referred to in section 3A of the Consumer Protection (Price and Supplies Control) Act and these contributions shall, at the rates specified in the Fourth Schedule to the Consumer Protection (Price and Supplies Control) Act, be applied in the following manner –

- (a) in relation to the Contribution to Road Development Authority, be paid, in such amount as may be prescribed –
  - (i) to the Road Development Authority; and
  - (ii) through the Accountant General, to the National Transport Authority;
- (b) in relation to the Contribution to Rodrigues Transportation and Storage, be paid, through the Accountant General, into the Rodrigues Subsidy Account; and
- (c) in relation to the Contribution to the Construction of Storage Facilities for Petroleum Products and the Contribution to Subsidy on Liquefied Petroleum Gas (LPG), Flour and Rice, be retained by the State Trading Corporation.

**66. Statutory Bodies (Accounts and Audit) Act amended**

The Statutory Bodies (Accounts and Audit) Act is amended by repealing section 7B.

**67. Sugar Insurance Fund Act amended**

The Sugar Insurance Fund Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “first loss”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“growing unit” means a grouping of planters, other than large planters, and *métayers* cultivating cane in any prescribed area;

“large planter” means a planter who cultivates cane, whether in one or more factory areas, on an extent under cane of not less than 300 hectares;
  - (iii) in the definitions of “insurable sugar” and “normal years”, by deleting the words “planter or *métayer*” and replacing them by the words “large planter or growing unit”;
  - (iv) in the definition of “shortfall”, by deleting the words “less the first loss of the insured in that year”;
  - (v) by deleting the definition of “total insurable sugar for a prescribed area” and replacing it by the following definition –

“total insurable sugar for a prescribed area”, in relation to large planters or a growing unit, means the total insurable sugar of all large planters or the growing unit within a prescribed area”;

- (vi) by deleting the definition of “total sugar accrued for a prescribed area” and replacing it by the following definition –

“total sugar accrued for a prescribed area”, in relation to large planters or a growing unit, means the total sugar accrued of all large planters or the growing unit within a prescribed area”;

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

**18A. Loans granted by Board**

(1) The Board may, on the recommendation of the Committee, grant loans to the Syndicate in such sum and on such terms and conditions as the Board may approve.

(2) Any sum granted and not reimbursed immediately before the commencement of subsection (1) shall be deemed to have been approved by the Board.

- (c) in section 21 –

- (i) in subsection (3), by deleting the words “planter or *métayer*” and replacing them by the words “large planter or growing unit”;
- (ii) in subsection (4)(a), by deleting the words “, the first loss percentage and the value percentage set out in the second, third and fourth columns” and replacing them by the words “and the value percentage set out in the second and third columns”;
- (iii) by repealing subsection (5) and replacing it by the following subsection –

(5) Notwithstanding subsection (4), the Board shall assign a ranking of 15 to any insured in respect of crop year beginning on 1 June 2017 and ending on 31 May 2018.

- (d) in section 22 –
  - (i) in the heading, by deleting the words “**planter or *métayer***” and replacing them by the words “**large planter or growing unit**”;
  - (ii) in subsection (1), by deleting the words “planter or *métayer*” and replacing them by the words “large planter or growing unit”;
  - (iii) in subsection (2)(a), by deleting the words “planter or a *métayer*” and replacing them by the words “large planter or growing unit”;
  - (iv) in subsection (2A) –
    - (A) by deleting the words “planter or *métayer*” wherever they appear and replacing them by the words “large planter”;
    - (B) by deleting the words “planters or *métayers*” and replacing them by the words “large planters”.
- (e) in section 24(6), by adding the following new paragraph –
  - (d) The general insurance premium payable shall be shared, in respect of cane plantations of a growing unit among the planters and *métayers* in the growing unit in the proportion of their respective area harvested.
- (f) by inserting, after section 25, the following new section –

**25A. Prescribed area and prescribed percentage of total insurable sugar**

For the purpose of section 25(1) of the Act –

- (a) the area prescribed for computing the total sugar accrued shall be –
  - (i) subject to section 22(2A), the extents under cane of all large planters in any enlarged factory area; or

- (ii) the extents under cane of the growing unit in any enlarged factory area; and
  - (b) the prescribed percentage of the total insurable sugar shall be 80 per cent.
- (g) in section 26, by adding the following new subsections –
  - (7) Notwithstanding subsections (1) and (2) and subject to subsection (8), where a cane plantation has been partly or totally destroyed by any cyclone, drought or excessive rainfall, compensation net of premium on the extent destroyed shall be payable in respect of –
    - (a) such prescribed area as the Board may determine; and
    - (b) each tonne of insurable sugar short produced at such rate as the Board may determine and as the Minister may approve.
  - (8) For the purpose of subsection (7), the insurable sugar short produced shall be determined by reference to section 22 and shall not be aggregated with the total insurable sugar determined under section 23.
  - (9) Where the destroyed plantation is under the system of *métayage*, the compensation payable under subsection (7) shall be apportioned between the *métayer* and the owner of the land in the proportion of their respective shares of sugar.
  - (10) The compensation net of premium on the extent destroyed shall be shared, in respect of cane plantations of a growing unit, among the planters and *métayers* in the growing unit in the proportion of their respective extent destroyed.

- (h) in section 28, by adding the following new subsection –

(7) The compensation payable shall be shared, in respect of cane plantations of a growing unit, among the planters and *métayers* in the growing unit in the proportion of their respective area harvested.

- (i) in section 34(1), by deleting the words “at the rate set out in” and replacing them by the words “in accordance with”;

- (j) in section 37 –

- (i) in subsection (1)(b), by deleting the words “6 kilometres to a factory” and replacing them by the words “6.4 kilometres to a factory or cane transit site, whichever is applicable,”;

- (ii) by adding the following new subsection –

- (3) In this section –

“cane transit site” has the same meaning as in section 40 of the Mauritius Cane Industry Authority Act.

- (k) in section 57 –

- (i) by repealing subsection (1);

- (ii) by adding the following new subsection –

(5) Notwithstanding section 3(3)(a), the Board shall, subject to subsection (4), pay a one-off financial assistance to an insured in respect of crop year beginning on 1 June 2016 and ending on 31 May 2017 amounting to a sum of 1,250 rupees per tonne of sugar accrued or part thereof.

- (l) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Thirteenth Schedule to this Act;

(m) in the Fifth Schedule, by deleting item 1 and replacing it by the following item –

1. (a) Premium to be contributed by every planter or *métayer* to the Fire Insurance Account under section 34(1) shall be determined according to the premium structure specified hereunder, provided that in respect of lands under *métayage*, the premium shall be shared between the *métayer* and the owner of the land in the proportion of their respective share of sugar –

| Planter or<br><i>métayer</i><br>Classification | No<br>Claims<br>Discount<br>Level | Definition                                                                                                                  | Premium<br>Discount<br>Applicable | Premium<br>to be<br>contributed<br>per tonne<br>of insurable<br>sugar |
|------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
| <b>Large<br/>planter</b>                       | NCD1                              | Large planter who was paid fire compensation in the previous crop year                                                      | 0%                                | <b>27.01</b>                                                          |
| <b>Large<br/>planter</b>                       | NCD2                              | Large planter who was not paid fire compensation in the previous crop year, but was paid fire compensation 2 crop years ago | 20%                               | <b>21.61</b>                                                          |

|                                                             |      |                                                                                                                                                                    |     |              |
|-------------------------------------------------------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------|
| <b>Large planter</b>                                        | NCD3 | Large planter who was not paid fire compensation in the last 2 crop years                                                                                          | 40% | <b>16.21</b> |
| <b>Planter, other than large planter, or <i>métayer</i></b> | NCD1 | Planter, other than large planter, or <i>métayer</i> who was paid fire compensation in the previous crop year                                                      | 0%  | <b>34.19</b> |
| <b>Planter, other than large planter, or <i>métayer</i></b> | NCD2 | Planter, other than large planter, or <i>métayer</i> who was not paid fire compensation in the previous crop year, but was paid fire compensation 2 crop years ago | 20% | <b>27.35</b> |
| <b>Planter, other than large planter, or <i>métayer</i></b> | NCD3 | Planter, other than large planter, or <i>métayer</i> who was not paid fire compensation in the last 2 crop years                                                   | 40% | <b>20.52</b> |

- (b) Premium to be contributed by every miller to the Fire Insurance Account under section 34(1) shall be in accordance with the following formula –

$$\frac{tp \times 22\%}{78\%}$$

where *tp* is the total premium of all planters and *métayers* in the enlarged factory area.

**68. Town and Country Planning Act amended**

The Town and Country Planning Act is amended, in section 12(3), by deleting the words “3 months” and replacing them by the words “one month”.

**69. Value Added Tax Act amended**

The Value Added Tax Act is amended –

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

**9A. Deferred payment of VAT at importation**

(1) Notwithstanding section 9(4) and (5), the Director-General may defer payment of VAT at importation on capital goods, being plant and machinery, imported by a VAT registered person.

(2) Where payment of VAT at importation has been deferred under subsection (1) –

- (a) the VAT registered person shall, on submission of his return for the taxable period in which VAT is deferred, include the deferred VAT as output tax in his return;
- (b) the deferred VAT shall, where it is declared as output tax in accordance with paragraph (a), be deemed to have been paid.

(3) Where VAT deferred at importation is not declared as output tax in the taxable period in which the VAT is deferred, the deferred VAT shall become due and payable and it shall be recovered under section 24A of the Customs Act.

- (b) in section 18(2)(b), by deleting the words “specified therein;” and replacing them by the words “due, including tax on any capital goods exceeding 100,000 rupees forming part of the assets of the business, other than tax in respect of the goods specified in section 21(2)(b); and”;
- (c) by repealing section 19A;
- (d) by inserting, after Part V, the following new Part –

#### **PART VA – ELECTRONIC FISCAL DEVICE**

##### **20A. Use of electronic fiscal device**

(1) The Director-General may, for the purpose of this Act, require any person to use an electronic fiscal device to record any matter or transaction which may affect the liability to tax of that person.

(2) The electronic fiscal device shall be of such type, description and usage as may be prescribed.

##### **20B. Penalty for failure to use electronic fiscal device**

(1) Any person who is required to use an electronic fiscal device and who fails to do so shall be liable to pay to the Director-General a penalty of 5,000 rupees for every month or part of the month where he fails to do so until he makes use of the electronic fiscal device, provided that the total penalty payable shall not exceed 50,000 rupees.

(2) Where a person fails to use an electronic fiscal device –

- (a) the Director-General shall claim from the person the penalty referred to in subsection (1); and

- (b) the penalty shall be payable within a period of 28 days from the date of receipt of the claim from the Director-General.

**20C. Penalty for misuse of or tampering with electronic fiscal device**

- (1) (a) Any person who—
  - (i) uses an electronic fiscal device in such a manner as to mislead the Director-General; or
  - (ii) deliberately tampers with an electronic fiscal device or causes an electronic fiscal device to work improperly,

shall be liable to pay to the Director-General a penalty not exceeding 50,000 rupees.

(b) The Director-General shall claim the penalty referred to in paragraph (a) from the person and the penalty shall be payable within a period of 28 days from the date of receipt of the claim from the Director-General.

(2) Where, as a result of misuse or tampering, an electronic fiscal device has to be replaced, the person referred to in subsection (1) shall, in addition to the penalty payable to the Director-General under subsection (1), bear the cost of the replacement.

**20D. Objection to claim**

(1) (a) Subject to subsection (4), where a person who has been issued with a claim under section 20B or 20C is dissatisfied with the claim, he may, within 28 days from the date of receipt of the claim, object to the claim in such form as the Director-General may determine.

(b) Any person who makes an objection under paragraph (a) shall –

- (i) send the form referred to in paragraph (a), duly filled in, by registered post or electronically, to the Director-General;
- (ii) specify the detailed grounds of his objection.

(2) Where a person fails to comply with subsection (1), the objection shall be deemed to have lapsed and the Director-General shall give written notice thereof to the person.

(3) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in subsection (1), the Director-General may consider the objection on such terms and conditions as he may determine.

(4) Where the Director-General refuses to consider an objection made after the time referred to in subsection (1), he shall, within 28 days from the date of receipt of the notice of objection, give written notice of the refusal to the person.

(5) Where a notice under subsection (2) or (4) is given, the penalty specified in the notice shall be paid within 28 days from the date of receipt of the notice.

(6) Any person who is aggrieved by a decision under subsection (2) or (4) may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(7) After considering an objection under subsection (1), the Director-General may –

- (a) allow or disallow it;
- (b) determine the objection; and

give written notice of his determination to the person within 4 months from the date the objection was lodged.

(8) Where a notice of determination is given under subsection (7), any penalty specified to be payable in the notice shall be paid within 28 days from the date of receipt of the notice.

(9) Where an objection is not determined within the time specified in subsection (7), the objection shall be deemed to have been allowed by the Director-General.

(10) Any person who is aggrieved by a determination under subsection (7) may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(11) (a) Where an agreement is reached before, or a decision is made by, the Assessment Review Committee, the Director-General, shall, within 5 working days from the date on which the Committee is informed of the agreement or notification of the decision, as the case may be, issue a notice to the person specifying the amount of penalty payable.

(b) Where a notice is issued under paragraph (a), the person shall pay the penalty within 28 days from the date of receipt of the notice.

## **20E. Failure to use electronic fiscal device**

Without prejudice to section 20B, any person who is required to use an electronic fiscal device and fails to do so 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 12 months.

**20F. Misuse of or tampering with electronic fiscal device**

Without prejudice to section 20C, any person who –

- (a) uses an electronic fiscal device in such a manner as to mislead the Director-General; or
- (b) deliberately tampers with an electronic fiscal device or causes an electronic fiscal device to work improperly,

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 12 months.

(e) in section 21 –

- (i) in subsection (2)(c), by adding the words “, for own use or consumption”;
- (ii) by inserting, after subsection (2), the following new subsection –

(2A) Subsection (2)(b) shall not apply to quad bikes, golf cars and similar vehicles.

(iii) by adding the following new subsection –

(12) In this section –

“for own use or consumption” means –

- (a) for the purpose of subsection (2)(b), other than for resale or rental;
- (b) for the purpose of subsection (2)(c), use or consumption by a person who is not in the business of supplying accommodation or lodging, catering services, receptions, entertainment,

or the rental or lease of motor cars and other vehicles specified in subsection (2)(b), as the case may be.

- (f) in section 22, by repealing subsection (1C) and replacing it by the following subsection –

(1C) Every registered person who is required to submit a return every month shall, at the time of submitting his return, also submit electronically a list of taxable supplies made to any person, other than supplies by retail, showing the invoice number and value of supply in such format as the Director-General may determine.

- (g) in section 27A(2), by inserting, after the words “15A,”, the words “20B, 20C,”;
- (h) by repealing section 36;
- (i) by repealing section 37A and replacing it by the following section –

**37A. Penalty on amount claimed in assessment**

Where an assessment is made under section 37, the amount of any tax claimed by the Director-General, excluding any penalty under sections 15A, 24(9), 26, 26A and 27 and any interest under section 27A, shall carry a penalty not exceeding 50 per cent and such penalty shall be part of the tax claimed.

- (j) by inserting, after section 37B, the following new section –

**37C. Additional assessment**

(1) Where in respect of any period, the Director-General has made an assessment under section 37 and it is subsequently found that tax has been under claimed or the

excess to be carried forward has been overstated, he may make an additional assessment of –

- (a) the amount of tax which in his opinion ought to have been claimed; or
- (b) the excess to be carried forward.

(2) Except where otherwise provided, an additional assessment shall be deemed to be an assessment for the purposes of this Act.

- (k) by repealing section 43 and replacing it by the following section –

#### **43. Recovery of unpaid tax and special levy**

Part IVC of the Mauritius Revenue Authority Act shall apply to the recovery of any unpaid tax and special levy under this Act, with such modifications, adaptations and exceptions, as may be necessary.

- (l) by repealing sections 44 to 48;
- (m) by inserting, after Part XA, the following new Part –

### **PART XB – SPECIAL LEVY ON BANKS**

#### **53I. Interpretation**

In this Part –

“accounting period” means –

- (a) in the case of a bank which has started operation, the period starting from its date of operation and ending on the date of the annual balance of the accounts of the bank;
- (b) in the case of a bank which has ceased operation, the period starting from the date of the annual

balance of the accounts of the bank and ending on the date of cessation of operation;

- (c) in any other case, a period of 12 months ending on the date of the annual balance of the accounts of a bank;

“bank” –

- (a) has the same meaning as in the Banking Act; but
- (b) does not include the Development Bank of Mauritius Ltd;

“leviable income” means the sum of net interest income and other income from banking transactions with residents, before deduction of expenses;

“net interest income” means interest income less interest expense;

“resident” has the same meaning as in the Income Tax Act;

“special levy” means the special levy referred to in section 53J.

### **53J. Liability to special levy**

(1) Subject to the other provisions of this Part, every bank shall be liable to pay to the Director-General a special levy on its leviable income derived in every accounting period at the rate of –

- (a) 5.5 per cent in the case of a bank having a leviable income of not more than 1.2 billion rupees;
- (b) 4 per cent in the case of a bank having a leviable income of more than 1.2 billion rupees.

(2) Every bank shall remit the special levy to the Director-General at latest 5 months from the end of the accounting period, in such form and manner as the Director-General may approve.

(3) No levy shall be paid for an accounting period where a bank incurred a loss in the accounting period.

**53K. Late payment of special levy**

Where a bank fails to pay the special levy on or before the last day on which it is payable under section 53J(2), it shall be liable to pay to the Director-General, in addition to the levy –

- (a) a penalty of 5 per cent of the levy; and
- (b) interest on the levy, excluding the penalty under paragraph (a), at the rate of 0.5 per cent per month or part of the month during which the levy remains unpaid.

**53L. Assessment and recovery of special levy**

Parts VII, VIII, IX and XI and sections 68, 69, 70 and 71 shall apply to the special levy with such modifications, adaptations and exceptions as may be necessary.

- (n) by repealing sections 63A and 64;
- (o) in section 65A –
  - (i) in subsection (1), by inserting, after the word “equipment”, the words “and services”;
  - (ii) in subsection (2) –
    - (A) by inserting, after the word “equipment”, the words “and services”;

- (B) by adding the following new paragraph, the full stop at the end of paragraph (g) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (f) being deleted –
  - (h) Part VIB of the Twelfth Schedule, by a member of the Mauritius Society of Authors established under the Copyright Act.
- (iii) in subsection (3)(a), by inserting, after the word “paid”, the words “on services or”;
- (p) in section 65C –
  - (i) in subsection (1), by deleting the words “by a building contractor”;
  - (ii) in subsection (4)(a), by deleting the words “payment of the final amount of VAT to the building contractor or property developer, as the case may be” and replacing them by the words “the VAT invoice or receipt”;
- (q) by inserting, after section 65D, the following new section –

**65E. Contributions to Film Promotion Fund**

(1) The Director-General shall, as soon as practicable, after the end of every quarter, remit such amount, or such percentage, as may be prescribed, of net value added tax collections in every quarter, into the Film Promotion Fund.

(2) In this section –

“Film Promotion Fund” means the Film Promotion Fund established under section 28A of the Economic Development Board Act 2017.

(r) in the First Schedule –

- (i) in item 60, by deleting the figure “3403.11.11” and replacing it by the figure “3403.11.00”;
- (ii) in item 66, by deleting the words “and anti-smoking patches” and replacing them by the words “, anti-smoking patches, anti-smoking tablets and the like”;
- (iii) by adding the following new items –

83. Manual labour supplied by an individual to a VAT registered person for the purpose of making supplies in the agricultural sector or the construction sector.

84. Payment of subscription fees to –

- (a) a trade union registered under the Employment Relations Act;
- (b) such statutory body as may be prescribed;
- (c) such association registered under the Registration of Associations Act as may be prescribed.

(s) in the Fifth Schedule –

- (i) in item 7, by deleting sub-item (aa) and replacing it by the following sub-item –
  - (aa) Photovoltaic systems including photovoltaic generators, photovoltaic panels, photovoltaic batteries and photovoltaic inverters.
- (ii) in item 31, by deleting the figure “2018” and replacing it by the figure “2020”;

(iii) in item 33, by adding the following new sub-item, the existing provision being lettered as sub-item (a) –

(b) Services related to –

- (i) upgrading;
- (ii) repairs and maintenance;
- (iii) patrol and monitoring; or
- (iv) rental,  
of burglar alarm systems.

(iv) by adding the following new items –

35. Menstrual cups.

36. Watch straps, watch bands and watch bracelets of H.S. Codes 9113.20.00 and 9113.90.00 and parts thereof.

(t) in the Ninth Schedule, by deleting item 12 and replacing it by the following item –

|     |                                                                                      |                                                                                                                                                                                                             |
|-----|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12. | Any holder of a road service licence for the transport of the general public by bus. | Bus bodies, built on chassis for buses imported under item 51 of the First Schedule, used for the transport of the general public under a road service licence granted by the National Transport Authority. |
|-----|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

(u) in the Twelfth Schedule –

(i) in Part I –

(A) in the heading, by inserting, after the word “**EQUIPMENT**”, the words “**AND SERVICES**”;

- (B) by inserting, in the appropriate alphabetical order, the following new items –

Branch chopper

Earth auger

Fogging machine

Handy blower

Irrigation hose

Land preparation works

Mini tiller, including blade

Rental of land leased for agricultural purposes

- (ii) by inserting, after Part VIA, the following new Part –

**PART VIB – MUSICAL INSTRUMENTS  
APPLICABLE TO A MEMBER OF THE  
MAURITIUS SOCIETY OF AUTHORS**

Accordion

Clarinet

Cymbal

Dhol

Drum set

Electric keyboard

Flute

Guitar

Harmonica

Piano

Trumpet

Violin

Other musical instruments under Chapter 92 of Part I of the First Schedule to the Customs Tariff Act

Parts and accessories for the abovementioned musical instruments

**70. Validation of resolution**

The resolution adopted by the National Assembly on 14 June 2018 is validated.

**71. Commencement**

(1) Sections 2 and 24(a)(ii) insofar as it relates to the new definition of “new motor vehicle” shall come into operation on 1 November 2018.

(2) Sections 4, 5(a) to (e) and (g) to (o), 8, 17, 20, 21(c), 23(a) to (i) and (m) to (p), 32(b), (i) and (x) to (z), 39, 40, 47, 48 and 51 shall come into operation on a date to be fixed by Proclamation.

(3) Sections 5(f) and 35(bc)(ii)(A) shall be deemed to have come into operation on 14 June 2018.

(4) Sections 12, 38(a)(ii) and 60(a) and (c) shall come into operation on 3 September 2018.

(5) Sections 13(a) to (f), (i), (j), (l), (n), (s) to (u), (v)(ii), (x) to (z), (aa) and (ab), 18(c), 29(a)(iv), (b) to (i), (j)(iv), (k) to (p), (r), (w), (x), (y)(ii), (iii)(B), (iv), (v) and (vi), (z) and (ab), 35(ac) and 69(a) and (f) shall come into operation on 1 October 2018.

(6) Sections 18(i) and (l) and 24(c) and (d) shall come into operation on 1 February 2019.

(7) Sections 19 and 69(o), (r)(ii) and (iii), (s)(i) to (iii) and (iv) insofar as it relates to the new item 36, (t) and (u) shall be deemed to have come into operation on 15 June 2018.

(8) Sections 21(a) and (d), 23(j) to (l), 25, 58 and 66 shall be deemed to have come into operation on 1 July 2018.

(9) Sections 29(a)(i) to (iii), (j)(i) to (iii), (q), (s) to (v), (y)(i) and (iii)(A) and (aa), 32(h), 35(a)(i) and (ii) insofar as it relates to “export of goods”, (c), (n)(ii)(A), (o)(i), (q)(ii), (r)(i)(B), (r)(ii), (v)(i), (ad) insofar as it relates to subsection (4)(a), (ah)(i), (ak), (an), (ap), (aq), (bc)(i)(A), (bc)(ii)(B)(I)(AA), (bc)(ii)(B)(III) to (V), (bc)(ii)(C)(I) to (V), (bc)(ii)(C)(VII) insofar as it relates to new items 40, 41 and 42 and 46(c) and (j) shall come into operation on 1 January 2019.

(10) Section 32(a), (c), (d), (f), (j) to (o), (p)(i), (q), (r), (w), (aa) and (ab) shall come into operation on 1 August 2018.

(11) Sections 32(e) and (g) and 46(d) shall come into operation on 1 March 2019.

(12) Section 32(p)(ii) shall be deemed to have come into operation on 1 March 2018.

(13) Section 35(b)(i) and (ii), (k)(ii), (m), (n)(i) and (ii)(B), (o)(ii), (q)(i), (r)(i)(A), (s), (w) insofar as it relates to subsection (13) and (af) shall come into operation in respect of the year of assessment commencing on 1 July 2019 and in respect of every subsequent year of assessment.

(14) Section 35(b)(iii), (e), (j), (bb)(i) and (bd) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2018 and in respect of every subsequent income year.

(15) Section 35(d), (k)(i), (l), (ad) insofar as it relates to subsection (4)(b) and (bb)(ii) insofar as it relates to Part III shall come into operation in respect of the year of assessment commencing on 1 July 2020 and in respect of every subsequent year of assessment.

(16) Sections 35(aj) and (aw) and 46(f) shall come into operation on 1 September 2018.

(17) Section 35(ax)(i) insofar as it relates to subsections (1) and (2), (ax)(iii) and (bf) shall be deemed to have come into operation on 1 July 2017.

(18) Sections 35(ax)(i) insofar as it relates to subsection (3) and 46(b) shall be deemed to have come into operation on 1 January 2018.

(19) Section 37(b) shall come into operation on 30 June 2021.

(20) Section 67(a), (c) to (i) and (k) to (m) shall be deemed to have come into operation on 1 June 2017.

(21) Section 67(j) shall be deemed to have come into operation on 11 December 2017.

(22) Section 69(m) shall come into operation in respect of accounting period ending on or after 1 January 2019 and in respect of every subsequent accounting period.

(23) Section 69(s)(iv) insofar as it relates to new item 35 shall be deemed to have come into operation on 13 September 2017.

Passed by the National Assembly on the thirty first day of July two thousand and eighteen.

**Urmeelah Devi Ramchurn (Ms)**  
*Acting Clerk of the National Assembly*

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**FIRST SCHEDULE**  
[Section 19(b)]

[illegible]

SCHEDULE - *continued*

| Heading | H.S. Code  | Description                                                                                                                                                       | Statistical Unit | General | COMESA*<br>Group I | COMESA*<br>Group II | SADC | IOC | INDIA | PAKISTAN | EC | TURKEY |
|---------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------|--------------------|---------------------|------|-----|-------|----------|----|--------|
|         |            |                                                                                                                                                                   |                  | %       | %                  | %                   | %    | %   | %     | %        | %  | %      |
|         | 1701.99.10 | --- White sugar                                                                                                                                                   | kg               | 80      | 0                  | 8                   | 0    | 0   | 80    | 80       | 80 | 80     |
|         | 1701.99.90 | --- Other                                                                                                                                                         | kg               | 80      | 0                  | 8                   | 0    | 0   | 80    | 80       | 80 | 80     |
| 72.13   |            | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.                                                                                |                  |         |                    |                     |      |     |       |          |    |        |
|         | 7213.10.20 | --- Of circular cross-section exceeding 6 mm in diameter                                                                                                          | kg               | 0       | 0                  | 0                   | 0    | 0   | 0     | 0        | 0  | 0      |
| 72.14   |            | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. |                  |         |                    |                     |      |     |       |          |    |        |
|         | 7214.20.20 | --- Of circular cross-section exceeding 6 mm in diameter                                                                                                          | kg               | 0       | 0                  | 0                   | 0    | 0   | 0     | 0        | 0  | 0      |

**SECOND SCHEDULE**

[Section 23(p)]

**EIGHTH SCHEDULE**

[Sections 65 and 66]

**PART I****DESIGNATED ESTABLISHMENTS AND PAYMENT OF  
ENVIRONMENT PROTECTION FEE**

| <b>Column 1<br/>Designated establishment</b>                                                                                                                                                                | <b>Column 2<br/>Fee payable</b>   | <b>Column 3<br/>Date payable</b>            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------|
| <b>1.</b> Hotel                                                                                                                                                                                             | 0.85 per cent of monthly turnover | Within 20 days after the end of every month |
| <b>2.</b> Guest house or tourist residence of more than 4 bedrooms                                                                                                                                          | 0.85 per cent of monthly turnover | Within 20 days after the end of every month |
| <b>3.</b> Premises used in connection with an enterprise engaged in stone crushing or in the manufacture or processing of aggregates, concrete blocks, pre-cast units, coral sand, rock sand or basalt sand | 0.75 per cent of monthly turnover | Within 20 days after the end of every month |
| <b>4.</b> Premises used in connection with an enterprise engaged in the manufacture or assembly of –<br>(a) mobile phones having transaction value exceeding 1,000 rupees;                                  | 70 rupees per unit                | Within 20 days after the end of every month |

SCHEDULE - *continued*

|                                                                                                   |                    |                                             |
|---------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------|
| (b) batteries for vehicles other than motorcycles, electric bicycles and electric wheelchairs; or | 50 rupees per unit | Within 20 days after the end of every month |
| (c) pneumatic tyres, except those used for motorcycles, bicycles and wheelchairs                  | 50 rupees per unit | Within 20 days after the end of every month |

**PART II**

**IMPORTED GOODS FOR HOME CONSUMPTION ON WHICH  
ENVIRONMENT PROTECTION FEE IS PAYABLE UNDER  
SECTION 9A OF THE CUSTOMS ACT**

| <b>Goods</b>                                                                              | <b>Fee payable<br/>(Rs.)</b> |
|-------------------------------------------------------------------------------------------|------------------------------|
| Mobile phones having an import value exceeding 1,000 rupees                               | 70 per unit                  |
| Batteries for vehicles other than motorcycles, electric bicycles and electric wheelchairs | 50 per unit                  |
| Pneumatic tyres, except those used for motorcycles, bicycles and wheelchairs              | 50 per unit                  |

**THIRD SCHEDULE**

[Section 24(c)]

|       |            |                                                                                                |    |                        |               |
|-------|------------|------------------------------------------------------------------------------------------------|----|------------------------|---------------|
|       |            | - Boxes, cases, crates and similar articles:                                                   |    |                        |               |
|       |            | --- Of non-biodegradable plastics:                                                             |    |                        |               |
|       | 3923.10.11 | ---- Boxes and food containers                                                                 | Kg | Specific duty per unit | Rs 2 per unit |
|       | 3923.10.12 | ---- Bowls                                                                                     | Kg | Specific duty per unit | Rs 2 per unit |
|       | 3923.10.13 | ---- Cups                                                                                      | Kg | Specific duty per unit | Rs 2 per unit |
|       | 3923.10.14 | ---- Plates and trays                                                                          | Kg | Specific duty per unit | Rs 2 per unit |
| 39.24 |            | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. |    |                        |               |
|       |            | - Tableware and kitchenware:                                                                   |    |                        |               |
|       |            | --- Of non-biodegradable plastics:                                                             |    |                        |               |
|       | 3924.10.11 | ---- Bowls                                                                                     | Kg | Specific duty per unit | Rs 2 per unit |

SCHEDULE - *continued*

|  |            |                                                                       |    |                           |                  |
|--|------------|-----------------------------------------------------------------------|----|---------------------------|------------------|
|  | 3924.10.12 | ---- Cups                                                             | Kg | Specific duty<br>per unit | Rs 2 per<br>unit |
|  | 3924.10.13 | ---- Plates and<br>trays                                              | Kg | Specific duty<br>per unit | Rs 2 per<br>unit |
|  |            | --- Other:                                                            |    |                           |                  |
|  | 3924.90.91 | ---- Boxes and<br>food containers of<br>non-biodegradable<br>plastics | Kg | Specific duty<br>per unit | Rs 2 per<br>unit |

**FOURTH SCHEDULE**

[Section 27(n)]

**FOURTH SCHEDULE**

[Section 19D(5)]

**CONFIDENTIALITY UNDERTAKING**

I, the undersigned, holder of National Identity Card Number/Passport number.....  
residing at .....  
having been nominated by [name of institution .....  
.....] to participate in the National Risk Assessment  
exercise undertaken by the Ministry, hereby undertake to keep as  
confidential all information and documents of such nature imparted to me  
or generated in the course of this process. I further undertake not to disclose  
to any third party or make use of any such information or document during  
or after the completion of the National Risk Assessment exercise.

Signature: .....

Full Name: .....

Date: .....

---

**FIFTH SCHEDULE**

[Section 39]

**PART II**

Solicitor-General

Director of Public Prosecutions

Deputy Solicitor-General/Parliamentary Counsel/Deputy Director of Public Prosecutions

Assistant Solicitor-General/Chief Legislative and Litigation Counsel/  
Senior Assistant Director of Public Prosecutions

Assistant Parliamentary Counsel/Deputy Chief Legislative and Litigation  
Counsel/Assistant Director of Public Prosecutions

Principal State Counsel/Principal Legislative and Litigation Counsel

Senior State Counsel/Senior Legislative and Litigation Counsel

State Counsel/Legislative and Litigation Counsel

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**SIXTH SCHEDULE**

[Section 40]

**FIRST SCHEDULE**

[Section 2]

**PART I**

Chief State Attorney

Deputy Chief State Attorney

Principal State Attorney

Senior State Attorney

State Attorney

**PART II**

Solicitor-General

Director of Public Prosecutions

Deputy Solicitor-General/Parliamentary Counsel/Deputy Director of  
Public Prosecutions

Assistant Solicitor-General/Chief Legislative and Litigation Counsel/  
Senior Assistant Director of Public Prosecutions

Assistant Parliamentary Counsel/Deputy Chief Legislative and Litigation  
Counsel/Assistant Director of Public Prosecutions

Principal State Counsel/Principal Legislative and Litigation Counsel

Senior State Counsel/Senior Legislative and Litigation Counsel

State Counsel/Legislative and Litigation Counsel

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**SEVENTH SCHEDULE**

[Section 46(j)]

**SECOND SCHEDULE**

[Section 14(1)]

**IN THE DISTRICT COURT OF .....****DECLARATION OF ASSETS****UNDER THE MAURITIUS REVENUE AUTHORITY ACT**

I ..... bearing National Identity Card No. .... being an officer/employee\* of the Mauritius Revenue Authority, employee no:....., holding the post of ....., registered under Tax Account Number ..... and residing at ....., make oath/ solemnly affirm/declare\* that –

1. I am unmarried/married\* since ..... (date of marriage) to Mr/Miss ..... holder of Identity Card No. .... employed as/unemployed\* ..... and registered under Tax Account Number.....

2. My children are: (a).....NIC No.....  
 (b).....NIC No.....  
 (c).....NIC No.....

3. My assets and those of my spouse, minor children in Mauritius and outside Mauritius are as follows –

**Rs**

(a) Immoveable property

Description..... Location.....

☐

Purchased

☐

Inherited

☐

Gifted

✓ *Tick as appropriate*

SCHEDULE - *continued*

## (b) Vehicles/Machinery

Description.....Reg No.....

Make/Model.....

☐ Purchased☐ Inherited☐ Gifted√ *Tick as appropriate*

## (c) Securities held directly or indirectly

Name of investee company ..... Date of investment .....

Description (shares/debentures/other).....

☐ Purchased☐ Inherited☐ Gifted√ *Tick as appropriate*

## (d) Business Interest

Name of Société/Succession/Trust.....

Description of interest.....

☐ Purchased☐ Inherited☐ Gifted√ *Tick as appropriate*

## (e) Household Furniture and Electrical Goods

Description.....

☐ Purchased☐ Inherited☐ Gifted√ *Tick as appropriate*

## (f) Jewellery and Precious metals

Description.....

☐ Purchased☐ Inherited☐ Gifted√ *Tick as appropriate*

SCHEDULE - *continued*

- (g) Money held in bank in Mauritius and abroad: (
- Balance*
- )

Name of account holder..... Bank Name.....

Account Number ..... ..

- (h) Other assets exceeding 50,000 rupees in the aggregate
- 
- (
- including cash in hand*
- )

Description..... ..

☐ Purchased ☐ Inherited ☐ Gifted✓ *Tick as appropriate*

TOTAL ASSETS .....

4. My liabilities (
- locally or abroad*
- ) and those of my spouse and minor children are as follows:

Liability in the name of:..... Name of creditor:..... ..

Purpose:

Car loan ☐ Personal Loan ☐ Home loan ☐ Other ☐✓ *Tick as appropriate*

TOTAL LIABILITIES .....

NET ASSETS (Total Assets less Total Liabilities) .....

5. (a) Any assets sold, transferred or donated or funds above Rs 100,000 donated to my grandchildren and children of age during the period of 12 months immediately preceding the date of this declaration

Date..... Description..... Name of Beneficiary.....

Value at transfer: .....

---

SCHEDULE - *continued*

## (b) Insurance Policy/Personal Pension Plan

Institution..... Beneficiary..... Date.....

Yearly contribution: .....

Any other relevant information:

.....

*(Insert the monetary value of any  
underlying financial transaction  
involving inflow or outflow of funds)*

.....  
Signature of maker

Sworn/solemnly affirmed/declared by the above named before me at.....  
.....this ..... day of.....

Signature

District Magistrate

*\*Delete whichever is not applicable*

---

**EIGHTH SCHEDULE**

[Section 46(1)]

**EIGHTH SCHEDULE**

[Sections 21I and 21L]

**PART I**

Office of the Director-General  
Mauritius Revenue Authority  
Port Louis

Date.....

**DISTRESS WARRANT**

Under section 21I of the Mauritius Revenue Authority Act.

To Usher of the Supreme Court.....

Whereas .....  
is indebted to the Director-General of the Mauritius Revenue Authority in  
the sum of .....being  
tax due and payable by the aforesaid ....., particulars  
of which are set out in the Annex.

And whereas default has been made in the payment of the aforesaid  
amount to the Director-General of the Mauritius Revenue Authority and  
the aforesaid amount is still due.

These are, therefore, to authorise and order you forthwith to make distress  
of the goods, chattels and effects of the said person, and if within 3 clear  
days next after the making of such distress the amount of the tax due and  
payable, including the charge of taking and keeping the distress is not paid,  
you shall sell the goods, chattels and effects of the said person up to the  
amount mentioned in the distress including the costs and that you certify  
to me on or before the ..... day of ..... 20..... what you shall have done  
by virtue of this warrant.

SCHEDULE - *continued*

Given under my hand at Port Louis, this ..... day of ..... 20....

.....  
Director-General of the Mauritius Revenue Authority

**RETURN OF THE ABOVE WARRANT**

In execution of the above warrant, I certify that I have this day seized the goods, chattels and effects of the herein named and have made and signed an inventory of the same hereunto annexed, and have appointed .....  
..... as guardian of the same.

Date ..... 20.....

.....  
Usher of the Supreme  
Court

**PART II**  
**FORM OF MEMORANDUM OF INSCRIPTION**

Privilege inscribed under section 21L of the  
Mauritius Revenue Authority Act

by the  
Director-General of the Mauritius Revenue Authority  
electing his legal domicile in his Office in Port Louis  
against

..... (names in full)  
of .....  
(address in full) .....  
.....  
(occupation)  
and

SCHEDULE - *continued*

Mrs .....  
 (first name and maiden names in full)  
 of ..... (address in full)  
 his wife, hereinafter called the debtor/s  
 for the sum of .....  
 rupees (in words) upon all immovable property belonging to the debtor/s  
 including  
 .....  
 .....  
 .....

Drawn up in Port Louis on the ..... of ..... 20....

I certify that this memorandum is an exact copy of the other original with  
 which it has been duly collated

.....  
 Director-General  
 Mauritius Revenue Authority

**PART III****REQUEST FOR ERASURE OF INSCRIPTION**

The Conservator of Mortgages is hereby requested to erase in his registers  
 the privilege inscribed by the Director-General of the Mauritius Revenue  
 Authority on the ..... of ..... 20... in  
 Vol. .... No. .... against:

.....  
 .....  
 .....  
 upon all immovable property which belonged to the latter, including ....  
 .....

Dated, signed and sealed in Port Louis on the ..... of ..... 20.....

.....  
 Director-General  
 Mauritius Revenue Authority

**NINTH SCHEDULE**

[Section 46(l)]

**NINTH SCHEDULE**

[Section 21K]

**Application under oath**

To District Magistrate of .....

2. I .....  
 Director-General of the Mauritius Revenue Authority, electing my legal  
 domicile in my Office in Port Louis, do hereby swear/solemnly affirm that –

(a) ..... of

.....  
 .....

(i) has failed to submit annual returns under the Revenue  
 Law for the year of assessment ..... to .....

(ii) is indebted in a sum of ..... rupees being –

(A) customs duty in the sum of .....

(B) excise duty in the sum of .....

(C) value added tax in the sum of .....

(D) income tax in the sum of .....

(E) ..... in the sum of .....

(b) the annual turnover of taxable supplies of the registered  
 person being more/less than 12 million rupees, the taxable  
 period of the person is, in accordance with section 2 of the  
 Act, a month/quarter;

---

SCHEDULE - *continued*

- (c) a notice of intention to close down part or the whole of the business of the person for a temporary period not exceeding 14 days was sent to the person on .....(a certified copy of the notice is attached); and
- (d) the person has failed to comply with the aforesaid notice.

3. In accordance with section .....of the Act, I do hereby apply to you for an order to close down .....,  
being part/the whole of the business of the registered person situated at .....  
.....  
for a period not exceeding 14 days.

Taken before me, .....

District Magistrate of ..... on .....(date)

---

Application granted/not granted

Signature .....

District Magistrate of .....

Made in 2 originals this .....of .....

---

**TENTH SCHEDULE**

[Section 46(l)]

**TENTH SCHEDULE**

[Section 21K]

**Order to close down part or whole of business premises temporarily**

To Usher .....

2. Whereas an application made by the Director-General of the Mauritius Revenue Authority under section 21K has this day been granted by me for the closing down ....., being part/the whole of the business premises of ..... of ..... for a period of ..... days as from the date of the execution of this order.

3. These are, therefore, to authorise and order you forthwith to close down ....., being part/the whole of the business premises of ..... of ..... for a period of ..... days as from the date of the execution of this order.

Signature .....

District Magistrate of .....

Made in 2 originals this ..... of .....

---

SCHEDULE - *continued*

**RETURN OF EXECUTION OF ORDER**

To : The Director-General of the Mauritius Revenue Authority

In execution of the above order, I certify that I have this day closed down  
 ....., being part/the whole of the business premises  
 of .....  
 ..... of .....  
 .....  
 .....  
 for a period of ..... days as from this day.

2. I also certify that, in accordance with section 21K, I have affixed in a  
 conspicuous place on the front of the premises of the business or part of  
 the business which has been closed, a notice duly certified by the Director-  
 General of the Mauritius Revenue Authority bearing the words “CLOSED  
 TEMPORARILY FOR NOT PAYING TAX”.

.....

Usher of the .....

Made in 2 originals this ..... of .....

\_\_\_\_\_

---

**ELEVENTH SCHEDULE**

[Section 59(f)]

**SECOND SCHEDULE**

[Section 3A]

Procurement by a diplomatic mission of Mauritius abroad

Procurement by a public body in respect of –

- (a) rental of office space;
  - (b) training services; or
  - (c) vessels, including maintenance, repairs and periodic overhauls in a dry dock.
-

**TWELFTH SCHEDULE**

[Section 60(c)]

**NINTH SCHEDULE**

[Section 26A]

**Part A****AMOUNT**

Not exceeding 2 million rupees

**Part B****AUTHORISED PERSONS**

Bank as defined in the Banking Act

Notary and attorney under the Law Practitioners Act

---

**THIRTEENTH SCHEDULE**

[Section 67(1)]

**SECOND SCHEDULE**

[Sections 2, 21, 24, 26 and 48]

| <b>Ranking</b> | <b>Premium percentage of value<br/>of insurable sugar</b> | <b>Value percentage<br/>(of shortfall)</b> |
|----------------|-----------------------------------------------------------|--------------------------------------------|
| 5.0            | 4.40                                                      | 44.20                                      |
| 5.1            | 4.39                                                      | 44.45                                      |
| 5.2            | 4.38                                                      | 44.70                                      |
| 5.3            | 4.37                                                      | 44.95                                      |
| 5.4            | 4.36                                                      | 45.20                                      |
| 5.5            | 4.35                                                      | 45.45                                      |
| 5.6            | 4.34                                                      | 45.70                                      |
| 5.7            | 4.33                                                      | 45.96                                      |
| 5.8            | 4.32                                                      | 46.21                                      |
| 5.9            | 4.31                                                      | 46.47                                      |
| 6.0            | 4.30                                                      | 46.72                                      |
| 6.1            | 4.29                                                      | 47.01                                      |
| 6.2            | 4.28                                                      | 47.29                                      |
| 6.3            | 4.27                                                      | 47.58                                      |
| 6.4            | 4.26                                                      | 47.87                                      |
| 6.5            | 4.25                                                      | 48.16                                      |
| 6.6            | 4.24                                                      | 48.45                                      |
| 6.7            | 4.23                                                      | 48.74                                      |
| 6.8            | 4.22                                                      | 49.03                                      |
| 6.9            | 4.21                                                      | 49.33                                      |
| 7.0            | 4.20                                                      | 49.62                                      |
| 7.1            | 4.19                                                      | 49.91                                      |
| 7.2            | 4.18                                                      | 50.21                                      |
| 7.3            | 4.17                                                      | 50.51                                      |

SCHEDULE - *continued*

| <b>Ranking</b> | <b>Premium percentage of value<br/>of insurable sugar</b> | <b>Value percentage<br/>(of shortfall)</b> |
|----------------|-----------------------------------------------------------|--------------------------------------------|
| 7.4            | 4.16                                                      | 50.80                                      |
| 7.5            | 4.15                                                      | 51.10                                      |
| 7.6            | 4.14                                                      | 51.40                                      |
| 7.7            | 4.13                                                      | 51.70                                      |
| 7.8            | 4.12                                                      | 52.00                                      |
| 7.9            | 4.11                                                      | 52.30                                      |
| 8.0            | 4.10                                                      | 52.60                                      |
| 8.1            | 4.09                                                      | 52.84                                      |
| 8.2            | 4.08                                                      | 53.08                                      |
| 8.3            | 4.07                                                      | 53.33                                      |
| 8.4            | 4.06                                                      | 53.57                                      |
| 8.5            | 4.05                                                      | 53.82                                      |
| 8.6            | 4.04                                                      | 54.06                                      |
| 8.7            | 4.03                                                      | 54.30                                      |
| 8.8            | 4.02                                                      | 54.55                                      |
| 8.9            | 4.01                                                      | 54.79                                      |
| 9.0            | 4.00                                                      | 55.04                                      |
| 9.1            | 3.99                                                      | 55.38                                      |
| 9.2            | 3.97                                                      | 55.72                                      |
| 9.3            | 3.96                                                      | 56.06                                      |
| 9.4            | 3.94                                                      | 56.40                                      |
| 9.5            | 3.93                                                      | 56.74                                      |
| 9.6            | 3.91                                                      | 57.08                                      |
| 9.7            | 3.90                                                      | 57.42                                      |
| 9.8            | 3.88                                                      | 57.76                                      |
| 9.9            | 3.87                                                      | 58.11                                      |
| 10.0           | 3.85                                                      | 58.45                                      |

SCHEDULE - *continued*

| <b>Ranking</b> | <b>Premium percentage of value<br/>of insurable sugar</b> | <b>Value percentage<br/>(of shortfall)</b> |
|----------------|-----------------------------------------------------------|--------------------------------------------|
| 10.1           | 3.84                                                      | 58.79                                      |
| 10.2           | 3.82                                                      | 59.14                                      |
| 10.3           | 3.81                                                      | 59.48                                      |
| 10.4           | 3.79                                                      | 59.83                                      |
| 10.5           | 3.78                                                      | 60.18                                      |
| 10.6           | 3.76                                                      | 60.52                                      |
| 10.7           | 3.75                                                      | 60.87                                      |
| 10.8           | 3.73                                                      | 61.22                                      |
| 10.9           | 3.72                                                      | 61.57                                      |
| 11.0           | 3.70                                                      | 61.92                                      |
| 11.1           | 3.68                                                      | 62.27                                      |
| 11.2           | 3.66                                                      | 62.62                                      |
| 11.3           | 3.64                                                      | 62.90                                      |
| 11.4           | 3.62                                                      | 63.26                                      |
| 11.5           | 3.60                                                      | 63.54                                      |
| 11.6           | 3.58                                                      | 63.89                                      |
| 11.7           | 3.56                                                      | 64.17                                      |
| 11.8           | 3.54                                                      | 64.53                                      |
| 11.9           | 3.52                                                      | 64.81                                      |
| 12.0           | 3.50                                                      | 65.17                                      |
| 12.1           | 3.48                                                      | 65.45                                      |
| 12.2           | 3.46                                                      | 65.81                                      |
| 12.3           | 3.44                                                      | 66.09                                      |
| 12.4           | 3.42                                                      | 66.45                                      |
| 12.5           | 3.40                                                      | 66.73                                      |
| 12.6           | 3.38                                                      | 67.09                                      |
| 12.7           | 3.36                                                      | 67.37                                      |

SCHEDULE - *continued*

| <b>Ranking</b> | <b>Premium percentage of value<br/>of insurable sugar</b> | <b>Value percentage<br/>(of shortfall)</b> |
|----------------|-----------------------------------------------------------|--------------------------------------------|
| 12.8           | 3.34                                                      | 67.73                                      |
| 12.9           | 3.32                                                      | 68.02                                      |
| 13.0           | 3.30                                                      | 68.37                                      |
| 13.1           | 3.28                                                      | 68.66                                      |
| 13.2           | 3.25                                                      | 69.02                                      |
| 13.3           | 3.23                                                      | 69.30                                      |
| 13.4           | 3.20                                                      | 69.67                                      |
| 13.5           | 3.18                                                      | 69.95                                      |
| 13.6           | 3.15                                                      | 70.31                                      |
| 13.7           | 3.13                                                      | 70.60                                      |
| 13.8           | 3.10                                                      | 70.96                                      |
| 13.9           | 3.08                                                      | 71.25                                      |
| 14.0           | 3.05                                                      | 71.61                                      |
| 14.1           | 3.02                                                      | 71.90                                      |
| 14.2           | 2.99                                                      | 72.26                                      |
| 14.3           | 2.96                                                      | 72.55                                      |
| 14.4           | 2.93                                                      | 72.92                                      |
| 14.5           | 2.90                                                      | 73.20                                      |
| 14.6           | 2.87                                                      | 73.57                                      |
| 14.7           | 2.84                                                      | 73.86                                      |
| 14.8           | 2.81                                                      | 74.22                                      |
| 14.9           | 2.78                                                      | 74.51                                      |
| 15.0           | 2.75                                                      | 74.80                                      |