

**THE FINANCE (MISCELLANEOUS PROVISIONS) (No. 2) BILL**  
(No. ... of 2009)

**Explanatory Memorandum**

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech of 18 November 2009 and for the strengthening and streamlining of certain provisions relating to revenue and public finance.

8<sup>th</sup> December 2009

**DR. R. SITHANEN**  
Vice-Prime Minister, Minister of Finance and  
Economic Empowerment

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**THE FINANCE (MISCELLANEOUS PROVISIONS) (No. 2) BILL**  
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**ARRANGEMENT OF CLAUSES**

*Clause*

1. Short title
2. Affidavits of Prescription Act amended
3. Civil Aviation Act amended
4. Code Civil Mauricien amended
5. Companies Act amended
6. Courts Act amended
7. Customs Act amended
8. Excise Act amended
9. Gambling Regulatory Authority Act amended
10. Income Tax Act amended
11. Independent Broadcasting Authority Act amended
12. Inscription of Privileges and Mortgages Act amended
13. Land (Duties and Taxes) Act amended
14. Mauritius Revenue Authority Act amended
15. National Identity Card Act amended

16. Non-Citizens (Property Restriction) Act amended
17. Notaries Act 2008 amended
18. Registration Duty Act amended
19. Statutory Bodies (Accounts and Audit) Act amended
20. Transcription and Mortgage Act amended
21. Commencement

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## **A Bill**

**To provide for the implementation of measures announced in the Budget Speech of 18 November 2009 and for the strengthening and streamlining of certain provisions relating to revenue and public finance**

ENACTED by the Parliament of Mauritius, as follows –

**1. Short title**

This Act may be cited as the Finance (Miscellaneous Provisions) (No.2) Act 2009.

**2. Affidavits of Prescription Act amended**

The Affidavits of Prescription Act is amended, in section 3, by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –

- (ba) unless the affidavit contains, in respect of the party alleged to have acquired the immovable property by prescription –
  - (i) his names in small letters and his surname in capital letters;
  - (ii) his date of birth, the birth certificate number and the Civil Status Office where the birth was registered; and
  - (iii) where applicable, his date of marriage, the matrimonial regime governing the marriage, the marriage certificate number and the Civil Status Office where the marriage was registered;

### 3. Civil Aviation Act amended

The Civil Aviation Act is amended –

- (a) by inserting, after section 8B, the following new section, the existing section 8C being renumbered 8D accordingly –

#### **8C. Terminal expansion fee**

(1) There shall be levied in respect of such passenger leaving Mauritius by air and such terminal expansion fee, as shall be prescribed.

(2) The terminal expansion fee under subsection (1) shall be levied, and remitted by an airline or its agent, in such manner as shall be prescribed.

(3) Where an airline or its agent fails to remit the terminal expansion fee within the prescribed delay, it shall be liable to pay, in addition to the fee –

- (a) a penalty of 5 per cent of the fee; and
  - (b) interest at the rate of one per cent per month or part of the month on any amount of the fee not remitted up to the date of payment.
- (b) in section 8D as renumbered, by deleting the words “and to the passenger solidarity fee under section 8B” by replacing them by the words “, the passenger solidarity fee under section 8B and the terminal expansion fee under section 8C”.

### 4. Code Civil Mauricien amended

The Code Civil Mauricien is amended –

- (a) in article 2202-10, by repealing the second paragraph and replacing it by the following paragraph –

En vue du renouvellement de l’inscription d’une sûreté fixe ou flottante, l’institution agréée transmettra à la conservation des hypothèques une requête à cet effet en utilisant le formulaire prescrit à la section 61(2) du *Transcription and Mortgage Act*.

- (b) in article 2202-44, in the first paragraph, by deleting the words “auquel est annexée une copie conforme de l’acte constitutif de la sûreté flottante” and replacing them by the words “contenant une requête au conservateur des hypothèques de faire mention de la cristallisation au volume de sûreté flottante mentionnée dans l’avis”.

### 5. Companies Act amended

The Companies Act is amended, in section 310(1)(c), by deleting the words “give public notice” and replacing them by the words “give notice in the *Gazette*”.

## 6. Courts Act amended

The Courts Act is amended –

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

### 17A. Mediation

(1) The Supreme 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 the Supreme Court.

(2) The Chief Justice may, before or at any stage of any proceedings, refer any civil suit, action, cause or matter to a Judge 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 Judge 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 Judge shall cause the case to be fixed for trial.

- (b) in section 198(3), by adding, after paragraph (e), the following new paragraphs, the full stop at the end of paragraph (e) being deleted and replaced by a semicolon –

- (f) the electronic filing of documents and management of cases;
- (g) the practice and procedure for mediation before a Judge.

## 7. Customs Act amended

The Customs Act is amended –

- (a) in section 9A –

- (i) by repealing subsections (3) and (3A) and replacing them by the following subsections –

(3) Where, on an application under subsection (2), the Director-General is satisfied that the bill of entry needs to be cancelled, he shall cancel the bill of entry.

(3A) Where the declarant fails to make an application under subsection (2) within the time limit specified in that subsection, the Director-General shall cancel the bill of entry referred to in subsection (2).

- (ii) in subsection (4), by deleting the words “(1), (2) or (3)” and replacing them by the words “(1) or (2)”;
- (b) in section 18F(3)(f), by deleting the words “arbitrary or” and replacing them by the words “minimum customs values or arbitrary or”;
- (c) in section 58(2), by deleting the words “Director of Shipping” and replacing them by the word “Director-General”;
- (d) by inserting , after section 97, the following new section –

**97A. Customs-Approved Storeroom**

(1) The Director-General may, by notice in writing, approve any building or place for the warehousing and securing therein of aircraft supplies without payment of duty, excise duty and taxes, to be used by passengers and crew or sold to passengers on aircraft leaving for a foreign port.

(2) A building or place approved under subsection (1) shall be known as a Customs-Approved Storeroom.

(3) The conditions under which the supplies referred to in subsection (1) may be imported, exported or otherwise dealt with and the procedure for the supplies entering and leaving the Customs-Approved Storeroom shall be such as may be prescribed.

(4) The Director-General may, by notice in writing, revoke or alter any approval under subsection (1) where he is of opinion that the owner or occupier of the Customs-Approved Storeroom has committed any act of misconduct, dishonesty, malpractice or fraud.

- (e) in section 100 –
  - (i) in subsection (1)(a), by inserting, after the words “the seas” and “the use of the aircraft or ship”, the words “or by the master of a fishing vessel bound for a fishing expedition on the high seas” and “or fishing vessel”, respectively;
  - (ii) by adding, after subsection (2), the following new subsection –
    - (3) Where an aircraft, a ship or a fishing vessel does not reach its destination due to unforeseen circumstances and has to return to a port or an airport in Mauritius and it is found on its arrival that there is a deficiency in its stores in excess of what the Director-General considers reasonable, the master shall commit an offence and shall, on conviction, be liable to a fine which shall –
      - (a) where the value of the deficiency in excess does not exceed 1,500 rupees, be 4,000 rupees; or

- (b) where the value of the deficiency in excess exceeds 1,500 rupees, be 3 times the value thereof or 20,000 rupees, whichever is the higher.
- (f) in section 102, by deleting the words “Director of Shipping” wherever they appear and replacing them by the word “Director-General”;
- (g) in section 131A –
  - (i) in subsection (2), by deleting the word “disclosure” and replacing it by the word “declaration”;
  - (ii) in subsection (5) –
    - (A) by relettering the existing paragraphs (a), (b) and (c) as paragraphs (b), (c) and (d), respectively;
    - (B) by inserting, before paragraph (b) as relettered, the following new paragraph –
      - (a) fails to make a declaration under subsection (1);
- (h) in section 158(1)(e), by inserting, after the words “referred to in section 22”, the words “or Customs-Approved Storeroom referred to in section 97A”.

## 8. Excise Act amended

The Excise Act is amended –

- (a) in section 6, by deleting the words “not less than”;
- (b) by repealing section 19 and replacing it by the following section –

### 19. Use of still and transfer of excisable goods and still

- (1) No person shall have in his possession or use a still unless –
  - (a) he is registered as a holder of a still with the Director-General;  
or
  - (b) he is licensed as a distiller-bottler.
- (2) No person shall transfer –
  - (a) molasses, sugar cane juice, wash or residue of wash or a still from one place to another in Mauritius; or
  - (b) alcohol from a distillery to any other place in Mauritius,

unless the transfer is supported by such documents as may be prescribed.

## 9. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

(a) in section 2 –

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

“AWP machine” means an electromechanical machine or other device which, on insertion of a coin, bank note, electronic credit, token or similar object or on payment of any other consideration, enables a person to play a game whereby the person, by reason of skill or of skill coupled with an element of chance, receives electronic credits, tokens or tickets which are exchangeable in return for prizes and which are limited to –

- (a) one opportunity or more to play a further game;
- (b) electronic credits, tokens or tickets for one or more cash prizes with a combined retail monetary value not exceeding 3,000 rupees or such other amount as may be prescribed; or
- (c) cash equivalent to the amount the person inserts in the machine;

“video lottery terminal” or “VLT” –

- (a) means an electromechanical machine which, on insertion of a coin, bank note, electronic credit, token or similar object or by means of a voucher or on payment of any other consideration, enables a person to play a game whereby the person receives vouchers or tickets representing cash prizes won, based on the determination of the video lottery central computer system; and
- (b) includes an electromechanical machine to play –
  - (i) a game where players compete against each other from the same set of numbers for a common prize;
  - (ii) a random-number generated game where each game is at random and is generated by the video lottery central computer system; and
  - (iii) an electric-instant lottery game which is similar to a paper-based scratch lottery card delivered electronically through the video lottery machine; but
- (c) does not include an amusement machine, an AWP machine or a gaming machine;

(ii) in the definition of “gambling”, in paragraph (b)(i), by adding, after the words “gaming machine”, the words “or AWP machine”;

- (iii) in the definition of “Operator”, by adding, after the words “ Mauritius National Lottery”, the words “and video lottery terminals”;
  - (iv) in the definition of “totalisator operator”, by deleting the full stop and replacing it by a semicolon;
- (b) by inserting, after Part VI, the following new Part –

### **PART VIA – AWP MACHINES**

#### **29A. Licensing of AWP machines**

(1) No person shall operate an AWP machine unless he holds an AWP machine licence in respect of that AWP machine.

(2) No licence under subsection (1) shall be issued unless –

- (a) the applicant is a company; and
- (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.

(3) An AWP machine may only be installed at such place as may be approved by the Board.

(4) No person shall install a multi-terminal AWP machine at his premises.

#### **29B. Display of licence**

Every AWP machine operator shall, at all times when his premises are open for the playing of an AWP machine, display in a conspicuous place at his premises his licence and the conditions of the licence.

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

### **PART XVA – VIDEO LOTTERY TERMINALS**

#### **85A. Regulation of video lottery terminals (VLTs)**

(1) The Operator shall be issued with a licence authorising it to operate VLTs on payment of the appropriate prescribed licence fee to the Authority.

(2) The Operator shall operate VLTs in accordance with rules approved by the Board.

(3) The Operator shall pay such proportion of the net proceeds from VLTs to the Consolidated Fund in accordance with the terms and conditions of the licence.

- (d) in section 101, by deleting the words “or lottery games” and replacing them by the words “, gaming machines, lottery games or VLTs”;

- (e) in section 109 –
  - (i) in subsection (1)(a), by deleting the words “lottery games, gaming,” and replacing them by the words “lottery games, VLTs, gaming machines, gambling activities”;
  - (ii) in subsection (5), by inserting, after the words “lottery games”, the words “or operation of VLTs”;
- (f) in section 110(a), by inserting, after the words “lottery games,”, the words “VLTs,”;
- (g) in section 112(a), (b) and (c), by inserting, after the words “gaming machine,”, the words “AWP machine, VLT,”;
- (h) in section 113(2), by inserting, after the words “gaming machine”, the words “, AWP machine”;
- (i) in section 114(1), by deleting the words “or gaming machine” and replacing them by the words “, gaming machine or AWP machine”;
- (j) in section 121 –
  - (i) in subsection (1), by deleting the words “in writing, lodge with the Director-General an objection against the assessment” and replacing them by the words “object to the assessment in a form approved by the Director-General and sent to him by registered post”;
  - (ii) in subsection (2) –
    - (A) by deleting the words “Any person who lodges an objection under subsection (1) shall –” and replacing them by the words “Where a person makes an objection under subsection (1), he shall –”;
    - (B) in paragraph (a), by deleting the words “in his letter of objection” and replacing them by the words “in the form”;
    - (C) in paragraph (d), by repealing subparagraph (ii) and replacing it by the following subparagraph –
      - (ii) where the person, within the time limit referred to in subsection (1), satisfies the Director-General on reasonable grounds that he is unable to pay the difference referred to in subparagraph (i) in one sum, the person shall –
        - (a) pay that difference; or
        - (b) give security by way of a bank guarantee,

on such terms and conditions as may be determined by the Director-General.

- (k) in section 134(1), by deleting the words “which shall not be less than double and not more than treble” and replacing them by the words “not exceeding 5 times”;
- (l) in section 140, by inserting, after subsection (2), the following new subsection –
- (2A) Any operator of a VLT who knowingly invites, causes or permits a minor to enter his premises to play the VLT shall commit an offence.
- (m) in section 141 –
- (i) in subsection (1), by inserting, after the words “lottery game”, the words “or VLT”;
- (ii) in subsection (2), by inserting, after the words “lottery game” and “lottery games” wherever they appear, the words “or VLT” and “or “VLTs”, respectively;
- (iii) in subsection (4), by inserting, after the words “lottery game” wherever they appear, the words “or VLT”;
- (n) in section 148(4), by deleting the words “which shall not be less than double and not more than treble” and replacing them by the words “not exceeding treble”;
- (o) in section 155(1), by deleting the words “and lottery games” and replacing them by the words “, lottery games, gaming machines and VLTs”;
- (p) in section 156(1) –
- (i) by inserting, after the words “lottery games,”, the words “VLTs,”;
- (ii) in paragraph (b), by inserting, after the words “Government lotteries”, the words “or to play VLTs”;
- (q) in section 157(5), by deleting the words “the date of the publication of the results” and replacing them by the words “the date of the draw”;
- (r) in the Third Schedule –
- (i) by inserting, after item 4, the following new item -
- |                 |                 |           |
|-----------------|-----------------|-----------|
| 4A. AWP machine | 500 per machine | 12 months |
|-----------------|-----------------|-----------|
- (ii) in item 13, by deleting the words “per stand” wherever they appear and replacing them by the words “per dart board”;
- (s) in the Fifth Schedule –
- (i) in Part A, by adding, after item 3, the following new item -
- |                   |  |                                      |
|-------------------|--|--------------------------------------|
| 4. An AWP machine | 8 per cent of gross takings or 500,000 rupees, whichever is the higher | 20 days after the end of every month |
|-------------------|--|--------------------------------------|

- (ii) in Part D, in item 3, by deleting the words “2 per cent” and replacing them by the words “8 per cent”.

## 10. Income Tax Act amended

The Income Tax Act is amended –

- (a) in section 50A (1) and (2), by deleting the words “section 47(7)” and replacing them by the words “section 47(6)”;
- (b) in section 50B –
  - (i) by deleting the words “Every company” and replacing them by the words “Subject to subsection (2), every company”;
  - (ii) by adding the following new subsection, the existing provision being numbered (1) accordingly –
    - (2) Where the APS quarter ends on 30 September, the due date for submission of the APS Statement and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of December.
- (c) in section 50K, in the definition of “book profit” –
  - (i) by deleting the word “and” at the end of paragraph (a);
  - (ii) in paragraph (b), by adding, after the words “profit and loss account;”, the word “and”;
  - (iii) by adding, after paragraph (b), the following new paragraph –
    - (c) as adjusted by such profit or loss as may be prescribed;
- (d) in section 81, by repealing subsection (3);
- (e) by adding, after section 81, the following new section –

### 81A. Tax liability of appointed person

(1) Where an administrator, executor, receiver or liquidator is appointed to manage or wind up the business of any company, the appointed person shall –

- (a) give notice of the appointment to the Director-General, within 15 days of the date of the appointment, in such manner and in such form as may be approved by the Director-General;
- (b) before disposing of any asset of the company, set aside such sum out of the asset as appears to the Director-General to be sufficient to provide for any income tax that is or may become due and payable by the company; and

- (c) do everything that is required to be done by a company under this Act.

(2) Any appointed person who, without reasonable cause or justification, fails to comply with any of the requirements of subsection (1) shall be personally liable to pay any income tax that is or may become due and payable and shall commit an offence.

- (f) in section 100, by inserting, after subsection (1B), the following new subsection –

(1C) The due date for submission of the PAYE return and remittance of the tax withheld under subsection (1A) in respect of the month of November shall, notwithstanding subsection (1B), be 2 days, excluding Saturdays and public holidays, before the end of December.

- (g) in section 106(1), by deleting the words “31 December” and replacing them by the words “2 days, excluding Saturdays and public holidays, before the end of December”;

- (h) in section 111C, by adding, after subsection (3), the following new subsections –

(4) Where royalties referred to in section 111B(b) are payable to a non-resident, the income tax to be deducted shall be at the rate specified in item 2(b) of the Sixth Schedule or at the rate specified under any arrangement for relief from double taxation which is in force between Mauritius and the foreign country where the payee is resident, whichever is the lower.

(5) Where income tax is deducted from the royalties in an income year under subsection (4), the amount of tax so deducted shall be deemed to be the final amount of tax payable in respect of the royalties for that income year.

- (i) in section 111N, by deleting the figure “385,000” wherever it appears and replacing it by the figure “400,000”;

- (j) in section 112(c), by deleting the figure “385,000” and replacing it by the figure “400,000”;

- (k) in section 116, by inserting, after subsection (1), the following new subsection –

(2) Where the accounting period ends on 30 June, the due date for submission of the return and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of December.

- (l) in section 118(1), by deleting the words “3 months” and replacing them by the words “6 months”;

- (m) in section 130 –

(i) in subsection (1), by deleting the words “section 112, 113 or 116” and replacing them by the words “section 112, 113, 116 or 119”;

(ii) in subsection (2), by deleting the words “section 112 or 116” and replacing them by the words “section 112, 116 or 119”;

- (n) in section 131A –
- (i) in subsection (1), by deleting the words “by letter sent to the Director-General by registered post” and replacing them by the words “in a form approved by the Director-General and sent to him by registered post”;
- (ii) by repealing subsection (2) and replacing it by the following subsections –
- (2) Where a person makes an objection under subsection (1), he shall –
- (a) specify in the form, in respect of each of the items in the notice of assessment, the detailed grounds of the objection; and
- (b) subject to subsection (2A), at the same time, pay 30 per cent of the amount of income tax claimed in the notice of assessment.
- (2A) Where the person, within the time limit referred to in subsection (1), satisfies the Director-General on reasonable grounds that he is unable to pay the amount of income tax under subsection (2)(b) in one sum, the person shall –
- (a) pay that amount; or
- (b) give security by way of a bank guarantee,
- on such terms and conditions as may be determined by the Director-General.
- (iii) in subsection (6)(a), by deleting the words “subsection (2)” and replacing them by the words “subsections (2) and (2A)”;
- (o) in the Third Schedule, by deleting the figures “240,000”, “350,000”, “410,000”, “450,000”, “285,000” and “395,000” and replacing them by the figures “255,000”, “365,000”, “425,000”, “465,000”, “305,000” and “415,000”, respectively;
- (p) in the Sixth Schedule, by deleting item 2 and replacing it by the following item –

2. Royalties payable to –	
(a) a resident	10 per cent
(b) a non-resident	15 per cent

## 11. Independent Broadcasting Authority Act amended

The Independent Broadcasting Authority Act is amended –

- (a) in section 19 –
  - (i) in subsection (3), by deleting the words “The Authority” and replacing them by the words “Subject to subsection (3A), the Authority”;
  - (ii) by inserting, after subsection (3), the following new subsection –

(3A) The Authority may grant a licence specified in item 2A of Part III of the First Schedule to a company, notwithstanding that it does not satisfy the requirements of subsection (3)(h)(ii),(iii) or (iv).

- (b) in the First Schedule, in Part III, by inserting, after item 2, the following new item –

**2A. Subscription Television Direct to Home Satellite Broadcasting Services Provider Licence (For companies operating only elsewhere than in Mauritius)**

To provide subscription television direct to home satellite broadcasting services to the public elsewhere than in Mauritius, whereby television signals are transmitted by satellite for direct reception by the general public, upon payment of a monthly subscription fee.

## 12. Inscription of Privileges and Mortgages Act amended

The Inscription of Privileges and Mortgages Act is amended in section 3(2) –

- (a) by deleting the words “35 lines” and replacing them by the words “40 lines”;
- (b) in paragraph (a), by deleting the words “5 centimetres” and replacing them by the words “10 centimetres”.

## 13. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

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

“deed” means any notarial deed, judgment of a Court, agreement or any other document ;

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

“financial year” means the period of 12 months ending on 30 June in any year;

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

- (b) in section 4 –
  - (i) in subsection (1), by inserting, after the words “deed of transfer”, the words “or a deed witnessing the transfer of property,”;
  - (ii) in subsection (7), by deleting the words “or RES Company” and replacing them by the words “, RES Company or IHS Company in respect of a standalone villa”;
- (c) in section 26(A)(1) and (4), by inserting, after the words “deed of transfer”, the words “or a deed witnessing the transfer of leasehold rights in State land”;
- (d) in section 28 –
  - (i) in subsection (2), by inserting, after the words “deed of transfer”, the words “or any other deed witnessing the transfer”;
  - (ii) in subsection (4), by deleting the words “(2)(b) or”;
- (e) in the Eighth Schedule –
  - (i) in item (c), by deleting the words “Part II and Part III” and replacing them by the words “Part II, Part III and Part VIA”;
  - (ii) in item (k), by inserting, after the word “bank” wherever it appears, the words “or leasing company”;
  - (iii) by adding, after item (o), the following new items –
    - (p) witnessing the transfer of leasehold rights by an IHS Company under the Real Estate Development Scheme prescribed under the Investment Promotion Act to a *syndicat de co-propriétaires* under that Scheme. Part II, Part III and Part VIA
    - (q) witnessing the transfer of property by an IHS Company under the Real Estate Development Scheme prescribed under the Investment Promotion Act. Part VIA

#### 14. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

- (a) in section 11(4)(b)(ii), by deleting the words “other than, or in addition to, the Director-General in his capacity as member of the Board”;

- (b) in section 17, by adding, after subsection (2), the following new subsection –

(3) The power of the Board under subsection (1) shall be exercisable notwithstanding section 6(6) but subject to the Board, in so doing, limiting itself to the amount of the irrecoverable tax, the date since when the amount is outstanding, the enforcement action taken, the reasons for requesting approval to write-off and the total amount of arrears of revenue.

## 15. National Identity Card Act amended

The National Identity Card Act is amended –

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

“biometric information”, in relation to an individual, means data about his external characteristics, including his fingerprints;

“NIC number” has the same meaning as in the Civil Status Act;

- (b) in section 3(3), by deleting the words “in such form” and replacing them by the words “in electronic form or such other form”;

- (c) in section 4 –

(i) in subsection (1), by deleting the words “at the designated office nearest his locality” and replacing them by the words “at any office designated by the Registrar”;

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

(2) Every person who applies for an identity card shall –

- (a) produce his birth certificate or his certificate of registration or naturalisation as a citizen of Mauritius, as the case may be;
- (b) produce such other documents as the Registrar may require;
- (c) allow his fingerprints, and other biometric information about himself, to be taken and recorded; and
- (d) allow himself to be photographed,

for the purpose of the identity card.

- (d) in section 5 –
- (i) by repealing subsection (2) and replacing it by the following subsection –
- (2) Every identity card shall bear –
- (a) the surname, first name and, where applicable, the maiden name of the person;
  - (b) the date of birth of the person;
  - (c) the gender of the person;
  - (d) the photograph of the person;
  - (e) the signature or thumbprint of the person;
  - (f) the NIC number;
  - (g) the date of issue; and
  - (h) such other information as may be prescribed.
- (ii) by adding, after subsection (2), the following new subsections –
- (3) Every identity card shall be –
- (a) valid for such period; and
  - (b) renewed by the holder in such form and manner,
- as may be prescribed.
- (4) Every holder of an identity card shall apply for a new identity card on the occurrence of such events or for such reasons as may be prescribed.
- (e) in section 6 –
- (i) in subsection (1), by deleting the words “report the change to the Social Security Office nearest his new residence” and replacing them by the words “notify the change at any office designated by the Registrar”;
- (ii) in subsection (2), by deleting the words “subsection (2)” and replacing them by the words “subsection (1)”;
- (f) in section 9(3), by deleting the words “10,000 rupees” and “6 months” and replacing them by the words “100,000 rupees” and “5 years”, respectively;

(g) by adding, after section 10, the following new section –

**10A. Transitional provisions**

(1) Subject to subsection (2), every holder of an existing identity card shall, within 12 months of the commencement of section 15 of the Finance (Miscellaneous Provisions) (No. 2) Act 2009 or such other period as may be prescribed, apply for a new identity card at any place designated by the Registrar.

(2) Every holder of an existing identity card who resides abroad shall, on such opportunity and at such time as may be convenient to him, apply for a new identity card at any office designated by the Registrar.

(3) Any person who, without reasonable excuse, 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 5 years.

(4) An application under subsection (1) or (2) shall be made in such form and manner as may be prescribed.

(5) Notwithstanding the National Identity Card Regulations 1986, an existing identity card shall remain valid for a period of 12 months from the commencement of section 15 of the Finance (Miscellaneous Provisions) (No. 2) Act 2009 or such other period as may be prescribed.

(6) Every person to whom a new identity card is issued shall, at the time the card is issued to him, surrender his existing identity card.

(7) In this section –

“existing identity card” means an identity card issued before the commencement of section 15 of the Finance (Miscellaneous Provisions) (No. 2) Act 2009.

**16. Non-Citizens (Property Restriction) Act amended**

The Non-Citizens (Property Restriction) Act is amended in section 2, in the definition of “non-citizen”, by repealing paragraph (b) and replacing it by the following paragraph –

(b) an association or body of persons, whether corporate or incorporate, where –

(i) it is not domiciled in Mauritius;

(ii) it is quoted on the Official List of the Stock Exchange or admitted to any Second Market established under the Securities Act and its control or management is vested in one or more persons who are not citizens of Mauritius; or

(iii) it is not so quoted or admitted and one its shareholders is not a citizen of Mauritius;

## 17. Notaries Act 2008 amended

The Notaries Act 2008 is amended, in section 9(2)(a), by deleting the words “10 days of the drawing up of the deed” and replacing them by the words “8 days from the date of the deed”.

## 18. Registration Duty Act amended

The Registration Duty Act is amended –

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

“deed” means any notarial deed, judgment of a Court, agreement or any other document;

- (b) in section 3 –

(i) in subsection (1A), by inserting, after the words “Integrated Resort Scheme”, the words “ or the transfer of a standalone villa under the Invest Hotel Scheme,”;

(ii) in subsection (1C), by inserting, after the words “Integrated Resort Scheme”, the words “or the transfer of a standalone villa under the Invest Hotel Scheme,”;

- (c) in section 36(1) –

(i) by deleting the words “of immovable property or a document witnessing a loan or instrument of charges or any deed of transfer of any immovable property by way of *constatation par acte authentique de l’achèvement de l’immeuble* referred to in *Article 1601-2* or by way of a *vente en l’état futur d’achèvement* under *Article 1601-3* of the Code Civil Mauricien or by way of sale by adjudication or by way of ” and replacing them by the words “, lease agreement, instrument of charges, document witnessing a division-in-kind or any other document witnessing a”;

- (ii) in paragraph (a) –

(A) by deleting the words “to the deed”;

(B) by repealing subparagraph (i) and replacing it by the following new subparagraph –

(i) his names in small letters and his surname in capital letters;

(iii) by inserting, after paragraph (m), the following new paragraph, the full stop at the end of paragraph (m) being deleted and replaced by a semicolon –

(n) in respect of such document submitted for inscription or transcription

(i) the dates mentioned therein in the format DD/MM/YYYY ;

- (ii) any amount or the extent of the property in m<sup>2</sup> written in words and figures;
  - (iii) each page of the deed and any annex thereto consecutively numbered on the bottom – right, page 1 of the total number of pages, page 2 of the total number of pages and so on and so forth; and
  - (iv) where applicable, a photocopy of the original deed, duly certified by the notary;
- (d) in the First Schedule, in Part IV, in item 4(a), by inserting, after the words “Integrated Resort Scheme”, the words “or the purchase of a standalone villa under the Invest Hotel Scheme”;
- (e) in the Sixth Schedule –
- (i) in item 6, by deleting the words “from date of transfer” and “from the date of transfer”;
  - (ii) in item 9, by deleting the words “from date of transfer or acquisition”;
  - (iii) in item 10, by deleting the words “10 days” and replacing them by the words “8 days”;
  - (iv) in item 15, by deleting the words “20 days” and replacing them by the words “8 days”.

## **19. Statutory Bodies (Accounts and Audit) Act amended**

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

- (a) in section 2 –
- (i) in the definition of “statutory body”, by deleting the word “Schedule” and replacing it by the words “First Schedule”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –
 

“SME” means a Small and Medium Entity with an annual income not exceeding 50 million rupees;
- (b) in section 4A, by deleting the word “Schedule” wherever it appears and replacing it by the words “First Schedule”;
- (c) in section 6A –
- (i) in subsection (2), by deleting the word “Schedule” wherever it appears and replacing it by the words “First Schedule”;

- (ii) by repealing subsection (3) and replacing it by the following subsection –
  - (3) Every statutory body specified in –
    - (a) Part I of the Second Schedule shall prepare financial statements in compliance with –
      - (i) the International Financial Reporting Standards; or
      - (ii) the International Financial Reporting Standards for SMEs,  
  
issued by the International Accounting Standards Board;
    - (b) Part II of the Second Schedule shall prepare financial statements in compliance with –
      - (i) the International Financial Reporting Standards for SMEs issued by the International Accounting Standards Board; or
      - (ii) the Financial Reporting Framework and Standards issued under section 72 of the Financial Reporting Act.
- (iii) by repealing subsection (5);
- (d) in section 8 –
  - (i) by deleting the words “the Chairperson of the Board appointing him” and replacing them by the words “the Board”;
  - (ii) by repealing paragraphs (b) and (c);
- (e) in section 10(b), by deleting the word “Schedule” and replacing it by the word “Schedules”;
- (f) in the First Schedule as newly numbered –
  - (i) in Part I –
    - (A) by deleting the following item –  
  
Mauritius Institute of Training and Development

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

Central Procurement Board	Public Procurement Act
Competition Commission	Competition Act
Mauritius Institute of Training and Development	Mauritius Institute of Training and Development Act 2009

- (ii) in Part II, by inserting, in the appropriate alphabetical order, the following new items –

English-speaking Union	English-speaking Union Act
Fishermen Welfare Fund	Fishermen Welfare Fund Act
Hindi-speaking Union	Hindi-speaking Union Act
Loïs Lagesse Trust Fund	Loïs Lagesse Trust Fund Act
Mauritius Society of Authors	Copyright Act
Ramayana Centre	Ramayana Centre Act
Urdu-speaking Union	Urdu-speaking Union Act
World Hindi Secretariat	World Hindi Secretariat Act

- (iii) by adding, after the First Schedule, the Second Schedule set out in the First Schedule to this Act.

## 20. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended –

- (a) in section 4, by adding, after subsection (2), the following new subsection –
- (3) No affidavit or notarial deed shall be transcribed unless it contains information relating to at least one immovable property owned by the deceased at the time of his death, including the Transcription Volume Number (TV No.).
- (b) in section 61(2), by deleting the words “be subject to the same formalities” and replacing them by the words “be made in the form set out in the Fifth Schedule”;
- (c) in the Third Schedule, in item 1A, by inserting, after the word “bank” wherever it appears, the words “or leasing company”;
- (d) by adding, after the Fourth Schedule, the Fifth Schedule set out in the Second Schedule to this Act.

**21. Commencement**

- (1) Section 9(s)(ii) shall come into operation on 21 December 2009.
- (2) Section 9, except paragraphs (j), (k), (n), (q), (r)(ii) and (s)(ii), shall come into operation on a date to be fixed by Proclamation.
- (3) Section 10(c) shall be deemed to have come into operation on 1 July 2009.
- (4) Section 10(h) and (p) shall come into operation as from the year of assessment commencing on 1 January 2011.
- (5) Section 10(i), (j) and (o) shall come into operation on 1 January 2010 in respect of the income year commencing on 1 January 2010 and in respect of every subsequent income year.
- (6) Section 15 shall come into operation on a date to be fixed by Proclamation.
- (7) Section 19(a)(ii), (c) and (f) shall come into operation on 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year.

**FIRST SCHEDULE**

[Section 19(f)(iii)]

**SECOND SCHEDULE**

[Section 6A(3)]

**PART I**

<b>Body</b>	<b>Established/Set up under the –</b>
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Beach Authority	Beach Authority Act
Board of Investment	Investment Promotion Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Competition Commission	Competition Act
Employees' Welfare Fund	Employees' Welfare Fund Act
Farmers' Service Corporation	Farmers' Service Corporation Act
Financial Intelligence Unit	Financial Intelligence and Anti-Money Laundering Act
Financial Reporting Council	Financial Reporting Act
Financial Services Commission	Financial Services Act
Food and Agricultural Research Council	Food and Agricultural Research Council Act
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Human Resource Development Council	Human Resource Development Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Independent Commission Against Corruption	Prevention of Corruption Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Irrigation Authority	Irrigation Authority Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius College of the Air	Mauritius College of the Air Act
Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mahatma Gandhi Institute	Mahatma Gandhi Institute Act
Mauritius Institute of Education	Mauritius Institute of Education Act
Mauritius Institute of Health	Mauritius Institute of Health Act
Mauritius Institute of Training and Development	Mauritius Institute of Training and Development Act 2009
Mauritius Meat Authority	Meat Act
Mauritius Museums Council	Mauritius Museums Council Act
Mauritius Oceanography Institute	Mauritius Oceanography Institute Act
Mauritius Ports Authority	Ports Act
Mauritius Qualifications Authority	Mauritius Qualifications Authority Act
Mauritius Research Council	Mauritius Research Council Act

<b>Body</b>	<b>Established/Set up under the –</b>
Mauritius Revenue Authority	Mauritius Revenue Authority Act
Mauritius Standards Bureau	Mauritius Standards Bureau Act
Mauritius Sugar Authority	Mauritius Sugar Authority Act
Mauritius Sugar Industry Research Institute	Mauritius Sugar Industry Research Institute Act
Mauritius Sugar Terminal Corporation	Mauritius Sugar Terminal Corporation Act
Mauritius Tourism Promotion Authority	Mauritius Tourism Promotion Authority Act
National Computer Board	National Computer Board Act
National Economic and Social Council	National Economic and Social Council Act
National Productivity and Competitiveness Council	National Productivity and Competitiveness Council Act
National Transport Corporation	National Transport Corporation Act
Outer Islands Development Corporation	Outer Islands Development Corporation Act
Private Secondary Schools Authority	Private Secondary Schools Authority Act
Public Officers' Welfare Council	Public Officers' Welfare Council Act
Rabindranath Tagore Institute	Rabindranath Tagore Institute Act
Rajiv Gandhi Science Centre Trust Fund	Rajiv Gandhi Science Centre Trust Fund Act
Road Development Authority	Road Development Authority Act
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
Small Enterprises and Handicraft Development Authority	Small Enterprises and Handicraft Development Authority Act
State Trading Corporation	State Trading Corporation Act
Sugar Industry Labour Welfare Fund Committee	Sugar Industry Labour Welfare Fund Act
Sugar Insurance Fund Board	Sugar Insurance Fund Act
Sugar Planters Mechanical Pool Corporation	Sugar Planters Mechanical Pool Corporation Act
Tea Board	Tea Industry Control Act
Technical School Management Trust Fund	Technical School Management Trust Fund Act
Tertiary Education Commission	Tertiary Education Commission Act
Tobacco Board	Tobacco Production and Marketing Act
Tourism Authority	Tourism Authority Act
Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care Act
University of Mauritius	University of Mauritius Act
University of Technology, Mauritius	University of Technology, Mauritius Act
Waste Water Management Authority	Waste Water Management Authority Act

**PART II**

<b>Body</b>	<b>Established/Set up under the –</b>
Apravasi Ghat Trust Fund	Apravasi Ghat Trust Fund Act
Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund Act
Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
Conservatoire de Musique François Mitterrand Trust Fund	Conservatoire de Musique François Mitterrand Trust Fund Act
Construction Industry Development Board	Construction Industry Development Board Act 2008
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act 2007
English-speaking Union	English-speaking Union Act
Export Processing Zones Development Authority	Export Processing Zones Development Authority Act
Export Processing Zone Labour Welfare Fund	Export Processing Zone Labour Welfare Fund Act
Fashion and Design Institute	Fashion and Design Institute Act 2008
Fishermen Investment Trust	Fishermen Investment Trust Act
Fishermen Welfare Fund	Fishermen Welfare Fund Act
Hindi-speaking Union	Hindi-speaking Union Act
Ilois Welfare Fund	Ilois Welfare Fund Act
Islamic Cultural Centre Trust Fund	Islamic Cultural Centre Trust Fund Act
Law Reform Commission	Law Reform Commission Act
Le Morne Heritage Trust Fund	Le Morne Heritage Trust Fund Act
Lois Lagesse Trust Fund	Lois Lagesse Trust Fund Act
Malcolm de Chazal Trust Fund	Malcolm de Chazal Trust Fund Act
Mauritian Cultural Centre Trust	Mauritian Cultural Centre Trust Act
Mauritius Council of Registered Librarians	Mauritius Council of Registered Librarians Act
Mauritius Ex-Services Trust Fund	Mauritius Ex-Services Trust Fund Act
Mauritius Institute of Public Administration and Management	Mauritius Institute of Public Administration and Management Act
Mauritius Marathi Cultural Centre Trust	Mauritius Marathi Cultural Centre Trust Act
Mauritius Society of Authors	Copyright Act
Mauritius Sports Council	Sports Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telegu Cultural Centre Trust	Mauritius Telegu Cultural Centre Trust Act
Media Trust	Media Trust Act
National Adoption Council	National Adoption Council Act
National Agency for the Treatment and Rehabilitation of Substance Abusers	National Agency for the Treatment and Rehabilitation of Substance Abusers Act
National Art Gallery	National Art Gallery Act
National Children's Council	National Children's Council Act
National Council for the Rehabilitation of Disabled Persons	National Council for the Rehabilitation of Disabled Persons Act
National Heritage Fund	National Heritage Fund Act
National Human Rights Commission	Protection of Human Rights Act
National Institute for Co-operative Entrepreneurship	Co-operatives Act

Body	Established/Set up under the –
National Library	National Library Act
National Solidarity Fund	National Solidarity Fund Act
National Women's Council	National Women's Council Act
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Youth Council	National Youth Council Act
Nelson Mandela Centre for African Culture Trust Fund	Nelson Mandela Centre for African Culture Trust Fund Act
Professor Basdeo Bissoondoyal Trust Fund	Professor Basdeo Bissoondoyal Trust Fund Act
Ramayana Centre	Ramayana Centre Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act 2008
Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanical Garden Trust	Sir Seewoosagur Ramgoolam Botanical Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act
Small Planters Welfare Fund	Small Planters Welfare Fund Act
St Antoine Planters Co-operative Trust	St Antoine Planters Co-operative Trust Act
Sugar Cane Planters Trust	Sugar Cane Planters Trust Act
Tourism Employees Welfare Fund	Tourism Employees Welfare Fund Act
Town and Country Planning Board	Town and Country Planning Act
Trade Union Trust Fund	Trade Union Trust Fund Act
Training and Employment of Disabled Persons Board	Training and Employment of Disabled Persons Act
Urdu-speaking Union	Urdu-speaking Union Act
Vallée d'Osterlog Endemic Garden Foundation	Vallée d'Osterlog Endemic Garden Foundation Act
World Hindi Secretariat	World Hindi Secretariat Act

**SECOND SCHEDULE**

[Section 20(d)]

**FIFTH SCHEDULE**

[Section 61(2)]

**FORM FOR RENEWAL OF INSCRIPTION**

This form is submitted for the renewal of the inscription of the mortgage/conventional/fixed charge/floating charge/privilege\* taken in the Office of the Conservator of Mortgages on.....in Volume.....No.....in favour of ..... against ..... for securing the principal amount of .....and accessories amounting to.....

Date: .....

Signature

\* *Delete whichever is not applicable*