

**Note: The electronic version of this Act is for information only. The authoritative version is the one published in the *Government Gazette* of Mauritius No. 70 of 19 July 2008.**

## **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2008**

**Act No. 18 of 2008**

*I assent*

18<sup>th</sup> July 2008

**SIR ANEEROOD JUGNAUTH**  
*President of the Republic*

---

### ARRANGEMENT OF SECTIONS

*Section*

1. Short title
2. Banking Act 2004 amended
3. Bank of Mauritius Act 2004 amended
4. Civil Service Family Protection Scheme Act amended
5. Companies Act 2001 amended
6. Customs Act amended
7. Customs Tariff Act amended
8. Environment Protection Act 2002 amended
9. Excise Act amended
10. Financial Reporting Act 2004 amended
11. Fisheries and Marine Resources Act 2007 amended
12. Freeport Act 2004 amended
13. Gambling Regulatory Authority Act 2007 amended
14. Immigration Act amended
15. Income Tax Act amended
16. Investment Promotion Act amended
17. Labour Act amended
18. Land (Duties and Taxes) Act amended
19. Local Authorities (Pensions) Act amended
20. Morcellement Act amended

21. National Assembly (Retiring Allowances) Act amended

22. National Pensions Act amended
23. National Savings Fund Act amended
24. Non-Citizens (Employment Restriction) Act amended
25. Non-Citizens (Property Restriction) Act amended
26. Pas Géométriques Act amended
27. Pensions Act amended
28. Public-Private Partnership Act 2004 amended
29. Public Procurement Act 2006 amended
30. Registration Duty Act amended
31. Road Traffic Act amended
32. Stamp Duty Act amended
33. State Lands Act amended
34. Statutory Bodies Family Protection Fund Act amended
35. Statutory Bodies Pension Funds Act amended
36. Sugar Industry Efficiency Act 2001 amended
37. Transcription and Mortgage Act amended
38. Value Added Tax Act amended
39. Validation of resolutions
40. Commencement

---

## **An Act**

**To provide for the implementation of measures announced in the Budget Speech and for the strengthening and streamlining of certain provisions relating mainly 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) Act 2008.

## 2. Banking Act 2004 amended

The Banking Act 2004 is amended -

- (a) in section 2 -
  - (i) in the definition of “banking business”, by repealing paragraph (ii) and replacing it by the following paragraph -
    - (ii) the use of such deposits or funds, either in whole or in part, for –
      - (a) loans, advances or investments, on the own account and at the risk of the person carrying on such business;
      - (b) the business of acquiring, under an agreement with a person, an asset from a supplier with the purpose of letting out the asset to the person subject to payment of instalments together with an option to retain ownership of the asset at the end of the contractual period; and
  - (ii) by deleting the definition of “deposit taking business” and replacing it by the following definition -

“deposit taking business” means the business of accepting -

    - (a) deposits of money for the purpose of -
      - (i) financing the specific activities of the non-bank deposit taking institution receiving such deposits or such other activities as may be approved by the central bank; and
      - (ii) investment in Government securities, Bank of Mauritius Bills issued under the Bank of Mauritius Act 2004 or such other investment as may be approved by the central bank; or
    - (b) Islamic deposits for the purposes of financing the activities of the non-bank deposit taking institution receiving such deposits or such other activities as may be approved by the central bank, the aims and operations of which are, in addition to the conventional good governance and risk management rules, in consonance with the ethos and value system of Islam;
- (iii) in the definition of “foreign exchange dealer”, by adding after paragraph (b), the following paragraph –
  - (c) money or value transfer services;

- (iv) by inserting in their appropriate alphabetical order, the following definitions -

“collective investment scheme” has the same meaning as in the Securities Act 2005;

“credit information bureau” means any person licensed by the central bank to carry on the business of collecting, consolidating and collating trade, credit and financial information whether fund based or non-fund based on recipients of credit facilities and guarantors for sale to creditors;

“external credit assessment institution” means an institution recognised by the central bank under section 14C for the purposes of carrying on the business of assigning credit ratings on debt instruments and on issuers of debt instruments;

“Government securities” has the same meaning as in the Public Debt Management Act 2008;

“money or value transfer service” means a financial service that accepts cash, cheques, other monetary instruments or other stores of value in one location and pays a corresponding sum in cash or other form to a beneficiary in another location, by means of a communication, message, transfer or through a clearing network to which the money or value transfer service belongs, and where the transaction performed by such service can involve one or more intermediaries and a third party final payment;

- (b) in section 3 –

(i) in subsection (3), by adding after the words “also engaged in any of the financial services”, the words “other than banking business”;

(ii) by adding after subsection (5), the following subsection -

(6) (a) No non-bank deposit taking institution licensed under this Act shall engage in the business of accepting Islamic deposits without an appropriate licence to that effect issued by the central bank.

(b) Any non-bank deposit taking institution licensed to accept Islamic deposits shall be governed by this Act.

- (c) in section 5, by inserting after subsection (8), the following subsections -

(8A) An applicant shall notify the central bank of any material change which may have occurred, before or after the issue of a licence, in the information provided in the application.

(8B) An application shall include an authority from the applicant authorising any regulatory body, law enforcement body or financial institution, in Mauritius or in a foreign country, to release to the central bank, for use in relation to the application and the enforcement of this Act, any information about the applicant, and any of its directors, shareholders, beneficial owners, chief executive officer, managers or officers as may be applicable.

(8C) Where the applicant is not an individual, such an authority shall be given by each of the directors of the applicant or by 2 directors duly authorised by a resolution of the board of directors.

- (d) in section 7(3), by deleting the words “the branch” and replacing them by the words “the branch of a bank”;
- (e) by inserting after section 14, the following sections -

**14A. Licensing of credit information bureau or recognition of external credit assessment institution**

No person, other than a company, shall engage in the business of credit information bureau or a recognised external credit assessment institution without an appropriate licence or recognition, granted by the central bank, as the case may be.

**14B. Granting of licence to credit information bureau**

(1) Any company wishing to carry on the business of a credit information bureau shall apply to the central bank for a credit information bureau licence.

(2) An application under subsection (1) shall be made in such manner and in such form as the central bank may determine and shall be accompanied by -

- (a) such information or document as may be required by the central bank for the purposes of determining the application; and
- (b) payment of such appropriate non-refundable processing fee as may be prescribed by the central bank.

(3) The central bank shall, within 30 days of the receipt of an application, or the supply of any additional information or document, determine whether to grant or refuse the application and inform the applicant within 7 days of its decision.

(4) Where the central bank decides to grant a licence under this section, it shall, on payment of such licence fee as may be prescribed, issue the licence on such terms and conditions as it may consider appropriate.

#### **14C. Recognition of external credit assessment institution**

(1) Subject to subsection (2), any institution desirous of being recognised by the central bank as an external credit assessment institution shall submit an application for recognition to the central bank in such medium and in such form as the central bank may determine and shall be accompanied by such information or document as may be required for the purposes of determining the application.

(2) On the coming into operation of this section, any institution whose ratings have been authorised by the central bank to be used by banks for capital adequacy purposes shall be deemed to have been recognised by the central bank under this section.

(3) The central bank may issue guidelines governing external credit assessment institutions including their recognition, suspension or revocation of their recognition by the central bank and their use by financial institutions.

- (f) in section 15, by deleting the words “Every cash dealer licensed under section 14 and every non-bank deposit taking institution licensed under section 12” and replacing them by the words “Every person licensed under section 12, 14 or 14B”;
- (g) by repealing section 16 and replacing it by the following section -

#### **16. Variation, revocation and surrender of other licences**

Sections 10 and 11 shall apply to a licence granted under section 12, 14 or 14B.

- (h) in section 18 -
  - (i) by repealing subsection (3) and replacing it by the following subsection -
    - (3) Subject to subsection (4), no financial institution incorporated in Mauritius shall have a board of directors consisting of fewer than –
      - (a) 5 natural persons; and
      - (b) 40 per cent independent directors.

- (ii) by repealing subsection (4) and replacing it by the following subsection -

(4) The central bank may -

- (a) having regard to the scope of the activities undertaken by a financial institution, require that its board of directors be composed of such higher number of persons or, where the financial institution is a subsidiary or an associate of a foreign banking group of companies, of 40 per cent non-executive directors instead of 40 per cent independent directors, as the central bank may direct; and
- (b) in the case of a cash dealer, require that its board of directors be composed of such lower number of persons as the central bank may direct.

- (i) in section 22(5), by deleting the words “Treasury Bills and other securities issued by the Government of Mauritius,” and replacing them by the words “Government securities”;

- (j) in section 30 –

- (i) in subsection (1)(b) -

- (A) by deleting the word “or” at the end of subparagraph (iii);
- (B) in subparagraph (iv), by deleting the words “a shareholding” and replacing them by the word “shareholding”;
- (C) by deleting the full stop at the end of subparagraph (iv) and replacing it by a semicolon;
- (D) by adding after subparagraph (iv), the following subparagraph -
- (v) a shareholding by a bank licensed to conduct Islamic banking business or that unit of a bank carrying on Islamic banking business through a window for the purposes of enabling the bank or that unit to carry on Islamic banking business.

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

- (3)
    - (a) A bank engaging in factoring, promoting, operating or managing a collective investment scheme or securities brokerage operations shall do so only through a subsidiary of the bank and in such a case, section 3(3) shall apply to a subsidiary as it applies to a bank.
    - (b) Subject to section 3(3), a bank may engage in the sale of insurance policies or distribution of collective investment schemes or such other products as may be approved by the central bank.
- (iii) by inserting after subsection (3), the following subsection -
  - (3A) No bank shall engage in the business of providing operating leases.
- (iv) by repealing subsection (5) and replacing it by the following subsection -
  - (5) Subject to subsection (5A), a financial institution shall not purchase or otherwise acquire any immovable property or any right therein except as may be reasonably necessary for the purpose of conducting its operations or engaging in financial leasing of immovable property, including provision for foreseeable expansion, or for providing housing or other amenities for its staff.
- (v) by inserting after subsection (5), the following subsection -
  - (5A) Subsection (5) shall not apply to a bank licensed to conduct Islamic banking business or to that unit of a bank carrying on Islamic banking business through a window which purchases or otherwise acquires immovable property for the purpose of enabling that bank or that unit to carry on Islamic banking business.
- (k) in section 33 -
  - (i) in subsection (2), by repealing paragraph (c) and replacing it by the following paragraph –
    - (c) account files of every customer, business correspondences exchanged with every customer and records showing, for every customer, at least on a daily basis, particulars of its transactions with or for the account of that customer, and the balance owing to or by that customer;
  - (ii) in subsection (3)(b), by deleting the words “10 years” and replacing them by the words “7 years”;
- (l) in section 34(6)(b)(ii), by deleting the words “its latest audited balance sheet” and replacing them by the words “the full or abridged version of its latest audited balance sheet”;

- (m) in section 37, by repealing subsection (6) and replacing it by the following subsection -
- (6) Where a financial institution extends credit to a person, it shall -
- (a) disclose to him -
- (i) the interest charged and the manner in which it is to be calculated;
- (ii) any applicable fee or other charge and the manner in which it is to be calculated; and
- (iii) every term or condition applicable to the credit, clearly identifying the obligations of the borrower; and
- (b) send or make available to him and the guarantor, if any, a statement of account in written or electronic form, showing payments effected on the credit facility, interest charged and any applicable fee or other charge.
- (n) in section 39(3), by inserting after the words “Companies Act 2001”, the words “and of the Financial Reporting Act 2004”;
- (o) in section 57 -
- (i) by repealing subsection (4) and replacing it by the following subsection -
- (4) Where the cheque is not returned to the customer, the bank retaining the cheque shall keep it in its physical form or in a legible copy by use of microfilm, magnetic tape, optical disk, or any other form of mechanical or electronic data storage and retrieval mechanism as the central bank may approve, for a period of at least 7 years as from the date the cheque is drawn.
- (ii) in subsection (7) -
- (A) by deleting the word “bank”, wherever it appears and replacing it by the words “financial institution”;
- (B) by adding after the words “services provided by the financial institution”, the words “in such form as may be determined by the central bank”;
- (iii) in subsection (8), by deleting the word “bank” and replacing it by the words “financial institution”;

(p) by repealing section 62 and replacing it by the following section -

**62. Hours of business**

(1) Subject to this Part, the central bank shall -

- (a) determine the daily minimum working hours of a financial institution; and
- (b) inform every financial institution of the hours during which the central bank shall give facilities to it for the purposes of clearing and settlement of payments under the Mauritius Automated Clearing and Settlement System (MACSS) set up by the central bank.

(2) Subject to this Part, every financial institution shall inform the central bank of -

- (a) the hours during which it shall remain open for the transaction of business with the public; and
- (b) in the case of a bank, the hours during which it shall give facilities to its customers to effect electronic transactions on their accounts for same day value.

(3) Where a financial institution proposes to review its hours of business on any day, it shall -

- (a) forthwith inform the central bank; and
- (b) give notice to the public at least 24 hours before the day on which the revised business hours are proposed to be observed.

(q) in section 63 -

(i) by repealing subsection (2) and replacing it by the following subsection -

(2) Where a financial institution proposes to transact business with the public on a bank holiday or a public holiday, it shall -

- (a) forthwith inform the central bank; and
- (b) give notice to the public at least 24 hours before the day on which it proposes to transact business.

(ii) in subsection (3), by deleting the words “at a bank” and replacing them by the words “at a financial institution”;

- (r) in section 64(3) –
  - (i) by deleting the word “or” at the end of paragraph (k);
  - (ii) by deleting the full stop at the end of paragraph (l), and replacing it by the words “; or”;
  - (iii) by adding after paragraph (l), the following paragraph -
    - (m) in respect of credit information, the information is required for transmission to the guarantor of a credit facility contracted by the customer.
- (s) in section 94(1)(a), by repealing subparagraph (i) and replacing it by the following subparagraph -
  - (i) Government securities;
- (t) in section 102 –
  - (i) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) where a bank has, at the commencement of the Finance (Miscellaneous Provisions) Act 2008, been engaging in the business of providing operating leases, it shall cease such operations within a period of 12 months from that date.
  - (ii) in paragraph (b), by adding, after the words “as the central bank may determine” the words “not being later than 30 September 2008”.

### **3. Bank of Mauritius Act 2004 amended**

The Bank of Mauritius Act 2004 is amended -

- (a) in section 26(4)(a), by inserting after the words “Financial Services Act 2007”, the words “, between the Bank and any public sector agency or law enforcement agency, where the Bank is satisfied that the public sector agency or law enforcement agency has the capacity to protect the confidentiality of the information imparted,”;
- (b) in section 51, by inserting after subsection (1), the following subsection -
  - (1A) Where a financial institution is required to furnish information and data under subsection (1), the financial institution shall comply with the requirement in a timely manner.

(c) in section 52 -

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

(1) Notwithstanding section 51A(4) or any other enactment, the Bank may, for the purpose of ensuring the operation of a sound credit information system in Mauritius, establish a Credit Information Bureau and require, on such terms and conditions as it may deem fit, any institution offering credit including leasing facilities and hire purchase and utility companies, to furnish at such time and in such manner such credit information as it may require for the purpose of -

- (a) maintaining a data base on recipients of credit facilities and guarantors;
- (b) collecting, consolidating and collating trade, credit and financial information on recipients of credit facilities, whether fund-based or non fund-based;
- (c) storing the information so collected; and
- (d) disclosing, or allowing access, to such institutions as it may approve, the information so collected, subject to such conditions as it may impose.

(2) Subject to subsection (2A), the credit information so collected shall be used for the purpose of meeting the objectives of the Credit Information Bureau and shall be kept confidential between the Bank and participating institutions.

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

(2A) The Bank may impart to such bodies and on such terms and conditions as it may deem fit, information so obtained for credit rating purposes.

(2B) Any duty of confidentiality which may have been imposed on any participating institution under any enactment shall not apply where the information is required for transmission to and meeting the purposes of the Credit Information Bureau.

(iii) in subsection (3), by deleting the words “Banks and other financial institutions” and replacing them by the words “Any participating institution”;

- (iv) in subsection (5) -
  - (A) by deleting the words “bank or other financial institution” wherever they appear and replacing them by the words “participating institution”;
  - (B) in paragraph (c), by adding after the words “interests of the public”, the words “or refer the matter to the relevant supervisory authority for action as appropriate”;
- (v) in subsection (6), by deleting the words “financial institution” and replacing them by the words “participating institution”;
- (d) in section 66, by deleting the words “10 years” and replacing them by the words “7 years”.

#### **4. Civil Service Family Protection Scheme Act amended**

The Civil Service Family Protection Scheme Act is amended -

- (a) in section 2, by repealing the definitions of “annual salary”, “basic unreduced pension”, “contributory service” and “marriage” and replacing them by the following definitions -
 

“annual salary ” –

  - (a) in relation to a contributor –
    - (i) means the annual salary or wages attached to his office or post; and
    - (ii) includes any allowance, by whatever name called, which is pensionable;
  - (b) in relation to a contributor who has been acting in a higher office, means the retiring salary used to compute the retiring pension under the Pensions Act;
  - (c) in relation to a member of the Assembly who has not reached the age of 65, means –
    - (i) the annual salary payable to a member immediately before he ceases to be a member; or
    - (ii) the annual salary drawn in respect of any office established by the Constitution and held by him at any time while he was a member,

whichever is the higher.

- (d) in relation to a member of the Assembly who opts to contribute 4 per cent throughout his legislative service, means –
- (i) the annual salary payable to a member immediately before he ceases to be a member; or
  - (ii) the annual salary of the highest office established by the Constitution and held by him at any time while he was a member;

“basic unreduced pension”–

- (a) in relation to a contributor, means the annual pension on which is based the determination of the pension accruing to his surviving spouse or to his children, computed at the rate of one six-hundred and ninetieth of his annual salary as at the date of his death or the date he ceases to be a public officer or an employee, as the case may be, whichever is the earlier, for each completed month of his contributory service up to a maximum of 460 months; or
- (b) in relation to a public officer and member of the Assembly in post as at 30 June 2008, means the basic unreduced pension, computed at the rate of one six hundredth of the annual salary of the contributor as at the date of his death or the date he ceases to be a public officer, an employee or a member of the Assembly, as the case may be, whichever is the earlier, for each completed month of his contributory service up to a maximum of 400 months; or
- (c) in relation to a member of the Assembly, who has opted to contribute 4 per cent throughout his legislative service, means two thirds of his annual salary;

“contributory service ” -

- (a) in relation to a contributor other than a member of the Assembly, means the inclusive period between the date on which he begins to draw a salary in respect of public service and the date of his leaving the public service or approved service inclusive of any period of leave without pay but exclusive of any break in such service;
- (b) in relation to a member of the Assembly -
  - (i) in the case where he has opted to cease to contribute at the age of 60, means the period of his legislative service until he reaches the age of 60; or
  - (ii) in the case where he has opted to contribute at the rate of 4 per cent of his pensionable emoluments, means the period of his legislative service irrespective of his age;

- (iii) in the case where he has ceased to be a member of the Assembly but has opted to continue to contribute at the rate of 4 per cent of his pensionable emoluments until he reaches the age of 65, means the period for which the contributions have been made until he reaches the age of 65; or
- (iv) in any other case, means the period of his legislative service until he reaches the age of 65;

“marriage” -

- (a) in relation to a contributor, means civil marriage but does not include a civil marriage contracted after the contributor has ceased to be a public officer or an employee, as the case may be;
  - (b) in relation to a member of the Assembly, means civil marriage but does not include a civil marriage contracted after the member has reached the age of 65;
  - (c) in relation to a member of the Assembly who has opted to contribute at the rate of 4 per cent of his pensionable emoluments throughout his legislative service, means civil marriage contracted at any time;
- (b) in section 16 –
- (i) in subsection (1)(a), by deleting the words “age of 60” and replacing them by the words “age of 65”;
  - (ii) by inserting after subsection (4), the following subsections -

(4A) A member of the Assembly shall make the contribution required in subsection (1) during his legislative service until he reaches the age of 65.

(4B) Where a member of the Assembly, who has not reached the age of 65 years, ceases to be a member, he may opt to -

- (a) cease to contribute to the Scheme; or
- (b) continue to contribute to the Scheme at the rate of 4 per cent of the salary drawn at the time he ceased to be a member.

(4C) A public officer or an employee in post, or a member of the Assembly serving, as at 30 June 2008 may, while in service, opt to cease to contribute to the Scheme on reaching the age of 60.

(4D) Where an option is made pursuant to subsection (4C), the pension shall be computed on the salary drawn at the time the public officer, employee or member ceases to contribute to the Scheme.

(4E) A member of the Assembly may opt to contribute to the Scheme at the rate of 4 per cent of his salary during his legislative service –

- (a) in the case of a member serving on the day immediately preceding the commencement of this subsection, within 28 days of the commencement of this subsection;
  - (b) in any other case, within 28 days of his being sworn in as member.
- (c) in section 17 –
  - (i) by inserting after the words “A contributor”, the words “other than a member of the Assembly”;
  - (ii) by adding the following subsections, the existing provisions being numbered (1) accordingly -
    - (2) Where a contributor, other than a member of the Assembly, has not made a contribution pursuant to subsection (1), he shall, within one year from the date of his resumption of duty, settle his outstanding contribution.
    - (3) Where the contributor, other than a member of the Assembly, fails to settle his outstanding contribution within the time specified under subsection (2), he shall forfeit any right to have such leave being reckoned as contributing period.
- (d) in section 20(1), by deleting the words “or rates laid down” and replacing them by the word “specified”;
- (e) in section 25 -
  - (i) in subsection (1) -
    - (A) by inserting after the words “to a contributor”, the words “,other than a member of the Assembly,”;
    - (B) in paragraph (b)(i), by deleting the words “or a member of the National Assembly”;
  - (ii) in subsection (3), by inserting after the words “Where a contributor”, the words “,other than a member of the Assembly,”;

- (iii) by inserting after subsection (4), the following subsection -
  - (4A) (a) Where no pension is payable to a member of the Assembly, a refund of contribution to the member may be effected where -
    - (i) he reaches the age of 65; or
    - (ii) he opts to cease to contribute at the age of 60.
  - (b) Where a member of the Assembly to whom no pension is payable dies, a refund of contribution may be effected to his heirs.
- (iv) in subsection (5), by inserting after the words “31 December”, the words “and up to the date the contributor is eligible for a refund”;
- (f) in section 27, by inserting after the words “ceases to be”, the words “a member of the Assembly,”;
- (g) by repealing the Schedule and replacing it by the following Schedule -

**SCHEDULE**  
(*section 16*)

Rate of contribution ... .. 2 per cent to the next rupee

**5. Companies Act 2001 amended**

The Companies Act 2001 is amended –

- (a) in section 2, by repealing the definitions of “investment company” and replacing it by the following definition -
 

“investment company” means a company whose business consists of investing its funds principally in securities with the aim of spreading investment risks and giving members of the company the benefit of the results of the management of its funds;
- (b) in section 12 –
  - (i) in subsection (2) -
    - (A) in paragraph (b), by deleting the words “does not comply” and replacing them by the words “is not in accordance”;
    - (B) in paragraph (i), by deleting the words “fails to comply” and replacing them by the words “is not in accordance”;

- (ii) in subsection (3) –
  - (A) by deleting the words “give written notice in that behalf to the person” and replacing them by the words “ in that behalf, in writing or by using such means of communication as may be determined by him, notify the person”;
  - (B) by deleting the words “within such time limit” and replacing them by the words “on payment of the prescribed fee and within such time limit”;
- (iii) by inserting after subsection (4), the following subsection -
  - (4A) Where a document is not collected for the purposes of subsection (3)(a) or is not re-submitted within the time limit specified in a notice under subsection (3)(b), the document shall -
    - (a) be deemed not to have been filed; and
    - (b) in the case of a document not collected for the purposes of subsection (3)(a), be disposed of by the Registrar in such manner as he may determine.
- (c) in section 115(4)(a), by deleting the word “approval” and replacing it by the word “adoption”;
- (d) in section 287(3)(b), by deleting the words “two subscribers or shareholders” and replacing them by the words “one subscriber or shareholder”;
- (e) by inserting after section 342, the following section –

**342A. Compounding of offences**

- (1) (a) Notwithstanding section 342(1), the Registrar may offer to compound an offence committed by a person under this Act where the person agrees in writing to pay an amount acceptable to the Registrar not exceeding the maximum penalty imposable under this Act for that offence.
- (b) For the purposes of paragraph (a), the Registrar shall chair a committee which shall include of 2 other senior officers from his staff designated by him.

- (2) Every agreement under subsection (1) shall –
- (a) be made in writing under the hand of the Registrar and the person and witnessed by an officer; and
  - (b) be submitted to the Director of Public Prosecutions for his approval.

(3) The agreement shall be final and conclusive where it is approved by the Director of Public Prosecutions and a copy shall be delivered to the person.

(4) Where the Registrar compounds an offence in accordance with this section, no further proceedings shall be taken in respect of the offence so compounded against the person.

- (f) by repealing section 346 and replacing it by the following section –

**346. Certificate of current standing**

(1) The Registrar shall, upon request by any person, issue a certificate of current standing under his hand and seal certifying that a company is of current standing where the Registrar is satisfied that the name of the company is on the register.

(2) A certificate of current standing under subsection (1) shall contain a statement as to whether –

- (a) the company has submitted to the Registrar articles of merger or consolidation that have not yet become effective;
- (b) the company has submitted to the Registrar articles of arrangement that have not yet become effective;
- (c) the company has paid all fees, licence fees due and payable;
- (d) the company is in the process of being wound up and dissolved; or
- (e) any proceedings to remove the company from the register have been instituted.

(3) This section shall not apply to a private company holding a Category 1 or Category 2 Global Business Licence, unless the person who makes the request is a shareholder, officer, management company or registered agent of that company.

- (g) in section 355 –
- (i) in subsection (5), by deleting the words “the resolution has been filed with the Registrar” and replacing them by the words “the resolution or notice for striking-off has been filed or issued or, in the case of a commercial partnership, the deed of dissolution or any document to that effect has been filed, with the Registrar”;
- (ii) by adding, after subsection (5), the following subsections –
- (6) Where a commercial partnership files its deed of dissolution or any document to that effect with the Registrar, it shall pay to the Registrar any outstanding prescribed fee.
- (7) The Registrar may waive the difference between the prescribed fee payable after the due date and the prescribed fee payable within the due date where he is satisfied that failure to pay within the due date was attributable to a reasonable cause.
- (8) In the exercise of his power under subsection (7), the Registrar shall record, in writing, the reasons for waiving the difference referred to in that subsection.

## 6. Customs Act amended

The Customs Act is amended -

- (a) in section 9A, by inserting after subsection (3), the following subsection –
- (3A) Where the declarant fails -
- (a) to make an application under subsection (2) within the time limit specified in that subsection; or
- (b) to pass an amendment bill of entry under subsection (3) within the time limit specified in that subsection,
- the Director-General shall cancel the bill of entry referred to in subsection (2).
- (b) in Part VIA, in the heading, by deleting the words “**INFRINGEMENT OF COLLECTIVE MARK, MARK OR COPYRIGHT**” and replacing them by the words “**INFRINGEMENT OF PATENT, INDUSTRIAL DESIGN, COLLECTIVE MARK, MARK OR COPYRIGHT**”;
- (c) in section 66A, by inserting before the words “collective mark”, wherever they appear, the words “patent, industrial design,”;
- (d) in section 66B(3), by inserting before the word “importer”, the word “applicant,”;

- (e) in section 66C, by inserting after subsection (1), the following subsection -

(1A) Notwithstanding subsection (1), where the suspension relates to refrigerated goods, the period to release the goods shall be 3 working days.

- (f) by inserting after section 126, the following sections –

**126A. Permit or authorisation requirements under any enactment suspended**

Any permit or authorisation required under the customs laws or any other enactment for the import or export of goods shall be suspended as from 1 July 2009 or on such later date as may be prescribed.

**126B. Permit Review Committee**

(1) There is set up for the purposes of this section, a Committee to be known as the Permit Review Committee which shall ascertain the need for an importer or exporter to obtain a permit for the import or export of goods.

(2) The Committee shall consist of –

- (a) a representative of the Ministry responsible for the subject of commerce, who shall be the Chairperson;
- (b) a representative of the Ministry responsible for the subject of finance;
- (c) a representative of the Mauritius Chamber of Commerce and Industry;
- (d) a representative of the Mauritius Export Association (MEXA);
- (e) a representative of the Association of Mauritian Manufacturers;
- (f) a representative of the Small and Medium Entrepreneurs Federation;
- (g) a representative of the Association Mauricienne des Femmes Chefs D'Entreprises; and
- (h) 2 other persons appointed by the Minister.

(3) The Committee shall meet as often as is necessary and at such time and place, and may use such means of communication, as the Chairperson thinks fit.

(4) At any meeting of the Committee, 5 members shall constitute a quorum.

(5) The Committee may co-opt such other person as may be of assistance in relation to any matter before the Committee.

(6) Any person co-opted under subsection (5) shall have no right to vote on any matter before the Committee.

(7) Subject to the other provisions of this section, the Committee shall regulate its meetings and proceedings in such manner as it thinks fit.

#### **126C. Submission to the Committee**

(1) Any authority issuing a permit or authorisation under any enactment for the import or export of goods shall submit to the Committee, not later than 31 December 2008 –

- (a) a list of goods showing the HS Codes, if known to the authority, for which a permit or authorisation is needed and the reasons thereof; and
- (b) the proposed simplified process and procedures and the time limit for the application and issue of such permit or authorisation.

(2) Any body or person, other than the authority referred to under subsection (1), may, not later than 31 December 2008, submit to the Committee his proposals relating to the simplified process and procedures referred to in subsection (1)(b).

#### **126D. Recommendations of the Committee**

The Committee –

- (a) shall, with the assistance of the Mauritius Revenue Authority, examine the submissions under section 126C;
- (b) may hear the authority issuing the permit or authorisation or any other body or person; and
- (c) shall, not later than 31 March 2009, submit to the Minister its recommendations for any change in the process and procedures including any legislative changes.

## **7. Customs Tariff Act amended**

The Customs Tariff Act is amended in section 5 –

- (a) in subsection (1), by deleting the words “before the lapse of 4 years” and replacing them by the words “before the lapse of 3 years, in the case where the exemption is once every 3 years or in any other case, before the lapse of 4 years”;
- (b) in subsection (2), by deleting the words “the period of 4 years” and replacing them by the words “the period of 3 years or 4 years, as the case may be,”.

## **8. Environment Protection Act 2002 amended**

The Environment Protection Act 2002 is amended, in the First Schedule, in Part B by inserting after item 14, the following item -

- 14A. Fish farm in the fish farming zones under section 8A of the Fisheries and Marine Resources Act 2007

## **9. Excise Act amended**

The Excise Act is amended –

- (a) in section 2 -
  - (i) by repealing the definitions of “gin” and “vodka” and replacing them by the following definitions -
    - “gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;
    - “vodka” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume and obtained by treating distilled fermented mash of –
      - (a) cereals and/or potatoes; or
      - (b) other agricultural raw materials,
 with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;

- (ii) by inserting in the appropriate alphabetical order, the following definitions -

“distilled gin” –

- (a) means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume -
- (i) produced by redistilling organoleptically alcohol produced from agricultural raw materials other than grains in the presence of juniper berries and of other natural botanicals provided that the juniper taste is predominant; or
- (ii) the mixture of the product of such distillation and alcohol with natural and/or nature-identical flavouring substances and/or flavouring preparations; but
- (b) does not include a product obtained simply by adding essences or flavourings to the alcohol;

“London gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume –

- (a) obtained from alcohol, whose flavour is introduced exclusively through the redistillation in traditional stills of ethyl alcohol in the presence of all the natural plant materials used;
- (b) the resultant distillate of which contains at least 70 % alcohol by volume;
- (c) which does not contain added sweetening exceeding 0,1 gram of sugars per litre of the final product nor colorants;
- (d) which does not contain any other added ingredients other than water;

“MID”, in relation to sections 3A and 3B, means *Maurice Ile Durable*;

- (b) in section 3(4), by inserting after the words “payment of any duty” and “payment of excise duty”, the words “or levy” and “or MID levy”, respectively;
- (c) by inserting after section 3, the following sections -

### **3A. Charge to MID levy**

(1) A MID levy shall be chargeable on the excisable goods specified in Part II of the First Schedule, whether the goods are for home consumption or not.

- (2) The MID levy shall –
  - (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in Part II of the First Schedule; and
  - (b) be payable to the Director-General at the time specified in Part II of the First Schedule.

### **3B. Payment of MID levy**

Notwithstanding section 3A, payment of MID levy on petroleum products and liquid petroleum gas (LPG) and imported by the State Trading Corporation shall be effected within a period of 30 days of the date of importation of such products or within such other period as may be prescribed.

- (d) in the First Schedule –
  - (i) by deleting the words “(sections 2 and 3)” and replacing them by the words “(sections 2, 3 and 3A)”;
  - (ii) in Part I –
    - (A) by deleting the items and the corresponding entries relating to those items, specified in Part A of the First Schedule to this Act;
    - (B) by inserting in the appropriate numerical places, the items and the corresponding entries relating to those items, specified in Part B of the First Schedule to this Act;
  - (iii) by adding after Part IA, Part II specified in the Second Schedule to this Act.

## **10. Financial Reporting Act 2004 amended**

The Financial Reporting Act 2004 is amended -

- (a) in section 2 –
  - (i) by repealing the definitions of “annual report” and “IFRS” and replacing them by the following definitions –
    - “annual report” has the same meaning as in the Companies Act 2001;
    - “IFRS” means the International Financial Reporting Standards issued by the International Accounting Standards Board and any standards issued by the Board or its successor;

- (ii) by repealing the definition of “public interest entity” and replacing it by the following definition -

"public interest entity" –

- (a) means any public company, or private company, incorporated or registered under the Companies Act 2001, which had an annual revenue exceeding 200 million rupees at the end of its preceding accounting period; and
  - (b) includes the entities specified in the First Schedule; but
  - (c) does not include the holder of a Category 1 Global Business Licence under the Financial Services Act 2007;
- (iii) in the definition of “revenue”, by deleting the words “International Accounting Standards” and replacing them by the word “IFRS”;
- (iv) by repealing the definition of “state-owned enterprise”;
- (b) in section 5, by repealing paragraph (a) and replacing it by the following paragraph -
- (a) ensure, where applicable, the adoption of IFRS and the International Auditing and Assurance Standards;
- (c) in section 14 –
- (i) by deleting the heading and replacing it by the following heading -

**The Chief Executive Officer and other staff of the Council**

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

(1) The Council –

- (a) shall, with the approval of the Minister, appoint a Chief Executive Officer on such terms and conditions as it may determine;
- (b) may appoint such employees or consultants on such terms and conditions as it may determine for the effective performance of its functions; and
- (c) may appoint, on such terms and conditions as it may determine, suitably qualified and experienced persons to form part of the panels of experts established under section 17.

- (iii) by repealing subsection (4) and replacing it by the following subsection -
  - (4) The Chief Executive Officer shall –
    - (a) prepare and submit, at the appropriate time, the annual budget and programme of activities of the Council for its approval; and
    - (b) in the discharge of his functions under the Act, conduct, with the approval of the Council, such enquiries or investigations as he may deem appropriate.
- (d) in section 17 –
  - (i) in subsection (1)(a), by deleting the word “Setting” and replacing it by the word “Review”;
  - (ii) by repealing subsection (3) and replacing it by the following subsection -
    - (3) The panels shall consist of employees of the Council and such other suitable and qualified persons as may be appointed by the Council.
- (e) in section 18, by deleting the word “Setting” wherever it appears and replacing it by the word “Review”;
- (f) in section 23, by deleting the word “Hearing” wherever it appears and replacing it by the word “Review”;
- (g) in section 27(1), by deleting the words “Third Schedule” and replacing them by the words “Second Schedule”;
- (h) in section 33, by repealing subsection (1A) and replacing it by the following subsection -
  - (1A) Subsection (1) shall not apply to -
    - (a) the auditor of a small private company as defined in the Companies Act 2001; or
    - (b) the foreign auditor of a holder of a Category 1 Global Business Licence under the Financial Services Act 2007.
- (i) in section 70(a), by deleting the words “state-owned enterprises” and replacing them by the words “public interest entities”;

- (j) in section 76 -
- (i) by deleting the words “financial statements and reports” wherever they appear and replacing them by the words “financial statements and annual reports”;
  - (ii) by inserting, after subsection (1), the following subsection –
 

(1A) Every entity specified in the Second Schedule shall, not later than 6 months after the closing of its accounting year, submit to the Chief Executive Officer its financial statements and any related report in respect of that year.
  - (iii) in subsection (2)(a), by inserting after the word “director”, the words “or Chairperson”;
  - (iv) by repealing subsection (3);
  - (v) by adding after subsection (4), the following subsection -
 

(5) Any person who fails to comply with subsection (1A) or with any requirement under subsection (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.
- (k) by repealing the First Schedule and replacing it by the First Schedule specified in the Third Schedule to this Act;
- (l) by repealing the Second Schedule, the Third Schedule being renumbered Second Schedule.

## **11. Fisheries and Marine Resources Act 2007 amended**

The Fisheries and Marine Resources Act 2007 is amended -

- (a) in section 2 -
- (i) in the definition of “fish farm”, by deleting the words “or any structure” and replacing them by the words “, structure, area or any area in a fish farming zone”;
  - (ii) by inserting in the appropriate alphabetical order, the following definition -
 

“fish farming zone” means a fish farming zone referred to in section 8A;

- (b) in section 8 -
- (i) by repealing subsection (1) and replacing it by the following subsection -
- (1) Subject to section 8A, no person shall carry out fish farming in a pond, tank, barachois or fish hatchery unless he has a written authorisation from the Permanent Secretary.
- (ii) by repealing subsection (2) and replacing it by the following subsection -
- (2) A person who wishes to carry out fish farming in a pond, tank, barachois or fish hatchery shall make an application to the Permanent Secretary in a form approved by the Permanent Secretary.
- (iii) by repealing subsection (3);
- (iv) by repealing subsection (4) and replacing it by the following subsection -
- (4) The Permanent Secretary may require the applicant to furnish such other documents and clearances from the Department of Environment and other authorities as he shall specify.
- (v) in subsection (5), by deleting the words “, any objection lodged under subsection (3) and”;
- (vi) by repealing subsection (7);
- (vii) in subsection (9), by inserting after the words “ fish farming” the words “in a pond, tank, barachois or fish hatchery”;
- (c) by inserting after section 8, the following sections -

**8A. Delimitation of fish farming zones**

Notwithstanding any other enactment, the areas of sea specified in the First Schedule shall be fish farming zones.

**8B. Authorisation to carry out fish farming in the sea**

(1) No person shall carry out any fish farming activity in any fish farming zone, unless the person -

- (a) is a company incorporated or registered under the Companies Act 2001;
- (b) obtains an authorisation in principle and in writing from the Permanent Secretary;

- (c) obtains an EIA licence under the Environment Protection Act 2002; and
  - (d) is the holder of a *concession* granted by the Prime Minister.
- (2) Every application for authorisation under subsection (1)(b) shall -
- (a) be made to the Managing Director of the Board of Investment established under the Investment Promotion Act, in such manner and in such form as may be determined by the Managing Director; and
  - (b) be accompanied by -
    - (i) a full and detailed account of the fish farming project;
    - (ii) a social impact assessment to identify the impact of the proposed fish farming project on the local community and a written undertaking by the applicant indicating the benefits that shall accrue to the local community and to small entrepreneurs generally, in terms of employment and business opportunities;
    - (iii) an implementation plan relating to the fish farming project with full details including a timeframe for its completion; and
    - (iv) such other particulars or information as may be required in the form of application.
  - (c) be dealt with in accordance with section 18B of the Investment Promotion Act.
- (3) The Managing Director of the Board of Investment shall make his recommendations on the application to the Permanent Secretary.
- (4) Upon the recommendations of the Managing Director of the Board of Investment, the Permanent Secretary may -
- (a) approve the application and issue the authorisation, in principle, on such terms and conditions as he may determine; or
  - (b) reject the application and inform the applicant accordingly.

### **8C. Concession of area in fish farming zones**

(1) Any company which has obtained an authorisation under section 8B(4)(a) shall apply to the Prime Minister for a *concession* in a fish farming zone in respect of its fish farming project.

(2) On receipt of an application under subsection (1), the Prime Minister may, on the recommendations of the Minister and the Board of Investment, grant to the applicant a *concession* by way of a deed of *concession*.

(3) Any *concession* granted under subsection (2) shall -

- (a) not exceed 20 years duration and may be renewable for successive periods of 10 years;
- (b) not be transferable except with the written authorisation of the Prime Minister;
- (c) be subject to the *concessionaire* complying with the Maritime Zones Act 2005;
- (d) be subject to such annual fees and charges as may be determined by the Prime Minister; and
- (e) be subject to such other terms and conditions as may be prescribed by the Prime Minister.

### **8D. Marked-off areas in fish farming zones**

(1) The *concessionaire* of any area in a fish farming zone shall clearly and visibly mark off the area subject of the *concession*, in such manner as may be approved by the Prime Minister and shall properly maintain the marked-off area.

(2) Every marked-off area shall be under the overall control and administration of the *concessionaire*.

### **8E. Cancellation or suspension of concessions**

Where a company obtains a *concession* under section 8C and the company -

- (a) uses the area subject of the *concession* for any purpose other than that for which it has been granted, without the prior written approval of the Prime Minister;
- (b) utilises the area subject of the *concession* so as to constitute a nuisance, or to cause any detriment to, or be a source of pollution of, the natural resources and the environment;

- (c) fails to carry out, or insufficiently carries out, fish farming in the area subject of the *concession*; or
- (d) fails to comply with this Act, or any regulations made under this Act, or any of its obligations under the deed of *concession*,

the Prime Minister may cancel or suspend the *concession*.

#### **8F. Removal of *concession* right**

The Prime Minister may, on the ground of public interest, or of the implementation of a project of national interest that modifies the status of the fish farming zone, remove a *concession* from a *concessionaire*, subject to payment of a reasonable compensation to the *concessionaire*.

- (d) in section 16(2)(c), by deleting the word “Schedule” and replacing it by the words “Second Schedule”;
- (e) in section 70 -
  - (i) in subsection (1)(b), by inserting after the word “section” the words “8D(1),”;
  - (ii) in subsection (1)(c), by inserting after the word “section” the word “8B(1),”;
- (f) by inserting before the new Second Schedule, the First Schedule specified in the Fourth Schedule to this Act.

## **12. Freeport Act 2004 amended**

The Freeport Act 2004 is amended –

- (a) in section 11(4)(b), by deleting the words “not later than 15 days” and replacing them by the words “on or”;
- (b) in section 20, by repealing subsection (4) and replacing it by the following subsection -

(4) Every record under subsections (1), (2) and (3) and the specified documents referred to in section 19 shall be kept –

- (a) for a period of at least 5 years after the completion of the transaction to which it relates; or
- (b) until the goods to which they relate are exported or removed for home consumption,

whichever is the later, and shall be made available on demand by the Director-General or the Managing Director.

### 13. **Gambling Regulatory Authority Act 2007 amended**

The Gambling Regulatory Authority Act 2007 is amended -

- (a) in section 121(2), by repealing paragraph (d) and replacing it by the following paragraph-
  - (d) in addition –
    - (i) pay the difference, if any, between 30 per cent of the amount of tax claimed in the notice of assessment and the amount of tax paid under paragraph (c); or
    - (ii) where he satisfies the Director-General on reasonable grounds that he is unable to pay the difference referred to in subparagraph (i), give security by way of bank guarantee on such terms and conditions as the Director-General may determine.
- (b) by inserting after section 161, the following section –

#### **161A. Service of Documents**

(1) Any return, statement or other document required or authorised to be served on or given to, or any payment required to be effected to, the Director-General shall be forwarded to him so as to reach the office of the Director-General not later than the due date.

(2) Any notice of assessment, determination or other document required to be served on, or given to, any person by the Director-General may be served or given by -

- (a) delivering it personally to him;
  - (b) leaving it at, or sending it to, his usual or last known residence or place of business; or
  - (c) transmitting it electronically through computer or other mechanical or electronic device.
- (3) Where a person -
- (a) refuses to accept delivery of a document addressed to him; or
  - (b) fails to take delivery of such a document which he has been informed awaits him at a post office,

the document shall be deemed to have been served on him on the date on which he refused to accept the letter or was informed that the letter was at the post office.

#### 14. Immigration Act amended

The Immigration Act is amended -

- (a) in section 5(1) –
  - (i) in paragraph (h), by inserting after the word “professional”, the words “, non-citizen referred to in section 5A(5AA)”;
  - (ii) by inserting after paragraph (h), the following paragraph, the word “or” at the end of paragraph (h) being deleted –
    - (ha) he is a non-citizen coming to serve in Government to service the public sector within the SERVICE TO MAURITIUS PROGRAMME for a period not exceeding 3 years and who is registered with the Board of Investment under the Investment Promotion Act; or
  - (iii) in paragraph (i), by deleting the words “paragraphs (g) and (h)” and replacing them by the words “paragraphs (g), (h) and (ha)”;
- (b) in section 5A(6), by deleting the words “subsection (5) or (5A)” and replacing them by the words “subsection (5), (5A) or (5AA)”;
- (c) in section 6A -
  - (i) in subsection (1) –
    - (A) in paragraph (b) -
      - (AA) in subparagraph (i), by inserting after the words “self-employed non-citizen”, the words “, non-citizen referred to in section 5A(5AA)”;
      - (AB) in subparagraph (ii), by deleting the words “, (d)”;
    - (B) in paragraph (d), by deleting the words “section 5A(1)” and replacing them by the words “section 5A(1) or (5AA)”;
  - (ii) in subsection (5), by deleting the words “section 5A(1) or (3)” and replacing them by the words “section 5A(1), (5AA) or (6)”;
  - (iii) in subsection (8), by deleting the words “section 5A(1)(a) or (b)” and “section 5A(1)” and replacing them by the words “section 5A(1)(a), (b), (5AA) or (6)” and “section 5A(1), (5AA) or (6)” respectively;

- (d) in section 9A(1) –
- (i) by deleting the word “or” at the end of paragraph (a);
  - (ii) by adding after paragraph (b), the following paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” –
    - (c) in the case of an investor who is a company, an application for an occupation permit may be made in respect of each shareholder who is also a director of the company, provided that the criteria referred to in item 1 of Part I of the Schedule to the Investment Promotion Act is applied to each applicant.
- (e) by repealing section 10A and replacing it by the following section –

**10A. Bank guarantees by holders of permanent residence permits**

Any person to whom a permanent residence permit has been issued shall, at the time of payment of the prescribed fee in relation thereof, submit to the immigration officer, or such other public officer as may be authorised by the Minister, a bank guarantee in the sum not exceeding 50,000 rupees or such other sum as may be prescribed, to indemnify the Government for any expense or charge likely to be incurred for his maintenance or support or for his repatriation.

- (f) in section 21, by adding after paragraph (b), the following paragraph (c), the word “and” at the end of paragraph (a) being deleted and the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” –
- (c) providing for the payment of fees and the levying of charges.

**15. Income Tax Act amended**

The Income Tax Act is amended –

- (a) in section 2 –
- (i) in the definition of “exempt person”, by deleting the words “16,500 rupees” and replacing them by the words “18,500 rupees”;
  - (ii) by inserting in the appropriate alphabetical order, the following definitions –
    - “accounting year”, in sections 50B, 50C and 50D, means a period of 12 months ending with the date of the annual balance of the accounts of a company;
    - “Government securities” has the same meaning as in the Public Debt Management Act 2008;

- (b) in section 20, by adding after subsection (2), the following subsection –
- (3) Where the Director-General is not satisfied with a claim for loss made by a person under this section, the Director-General shall determine the quantum of the loss available for set-off or carry forward and shall give notice of his determination to the person.
- (c) in section 27 –
- (i) in subsection (2), by deleting the words “or Category D” and replacing them by the words “Category D, Category E or Category F”;
- (ii) by repealing subsection (3);
- (iii) in subsection (4), by deleting the words “or Category D” and “Category A only” and replacing them by the words “, Category D or Category F” and “Category A or Category E only, as the case may be”, respectively;
- (iv) in subsection (5)(a), by inserting after the words “Category B”, the words “or Category F”;
- (d) in sections 50B, 50C and 50D, by deleting the words “income year” wherever they appear and replacing them by the words “ accounting year”;
- (e) in section 59, by adding after paragraph (c) the following paragraph –
- (d) Where the Director-General is not satisfied with a claim for loss made by a person under this section, the Director-General shall determine the quantum of the loss available for set-off or carry forward and shall give notice of his determination to the person.
- (f) in section 74(1), by inserting after paragraph (a) the following paragraph –
- (aa) directors’ fees and any other similar payments derived by any person in his capacity as a member of the board of directors of a company which is resident in Mauritius, whether the services are performed in, or from outside, Mauritius;
- (g) in section 96, by adding after subsection (3), the following subsection -
- (4) Where tax is withheld in an income year under this section and in that income year, the employee, director or member, as the case may be, is a non-resident and is not deriving any other gross income, the amount of tax so withheld shall be deemed to be the final amount of tax payable by that employee, director or member for that income year and in relation thereof, the provisions of Sub-Part C of PART VIII shall not apply.

- (h) in section 111A(1) –
- (i) in paragraph (b)(i) and (ii), by deleting the words “Treasury Bills” and replacing them by the words “Government securities”;
  - (ii) in paragraph (f), by deleting the words “, in relation to section 111C(1),”;
- (i) in section 111C(2)(a), by inserting after the word “deposits”, the words “, Government securities, Bank of Mauritius Bills, debentures and any other loan instrument”;
- (j) in section 111K –
- (i) by deleting its heading and replacing it by the following heading –
 

**Statement to payee and to Director-General**
  - (ii) in subsection (1)(a), by deleting the words “a statement of income tax deduction” and replacing them by the words “a statement of any amount or sum made available to him and referred to in section 111B”;
- (k) in section 111N, in subsection (10)(c), by deleting the words “under the Integrated Resort Scheme”;
- (l) in section 118, by adding after subsection (4), the following subsection –
- (5) Where the due date of six months provided under section 116 for the submission of return in respect of an accounting period by a company with an approved return date falls on a date which does not form part of the year of assessment in which the income of that accounting period is taxable, that date shall, for the purposes of section 4, be deemed to fall in that year of assessment.
- (m) in section 121, by repealing subsection (2) and replacing it by the following subsection –
- (2) Where a company, *société*, trust or trustee submits a return under section 116 but does not –
- (a) fill in the fields in the form of the return all the particulars required to be filled in; or
  - (b) attach to the return its profit and loss account and balance sheet or in the case of a trust or trustee such other appropriate statement of account,

it shall be deemed not to have submitted a return under section 116 and shall be liable to pay to the Director-General the penalty specified in subsection (1).

(n) in section 131A(2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) at the same time –

- (i) pay 30 per cent of the amount of income tax claimed in the notice of assessment; or
- (ii) where he satisfies the Director General on reasonable grounds that he is unable to pay the 30 per cent of the amount of income tax under sub-paragraph (i), give security by way of a bank guarantee on such terms and conditions as the Director General may determine.

(o) by inserting after section 151 the following section –

**151A. Islamic financing arrangement**

(1) The provisions of sections 7, 10, 19, 58, 84, 111A, 111B, 111C, 111K and 123 of this Act shall apply in relation to any Islamic financing arrangement as if a reference in any of those provisions to interest payable, paid, derived, received or incurred in relation to any loan, deposit or mortgage were a reference to the effective return of the Islamic financing arrangement.

(2) For the purposes of this section –

- (a) “Islamic financing arrangement” means a financing arrangement between –
  - (i) a bank and any other person, in so far as the arrangement is related to its Islamic banking business; or
  - (ii) a non-bank deposit taking institution and any other person with respect to the acceptance of Islamic deposit and the financing of the activities of the non-bank deposit taking institution or such other activities as may be approved by the central bank, the aims and operations of which are, in addition to the conventional good governance and risk management rules, in consonance with the ethos and value system of Islam;
- (b) “bank”, “Islamic banking business”, “non-bank deposit taking institution” and “Islamic deposit” have the same meaning as in the Banking Act 2004;

- (c) “effective return” means the return in lieu of interest that is payable, paid, derived, received or incurred under an Islamic financing arrangement.
- (p) in section 154(2), by inserting after paragraph (c), the following paragraphs (d) and (e), the existing paragraphs (d) and (e) being relettered (f) and (g) respectively -
- (d) the Statistics Act;
- (e) notifying the Board of Investment under the Investment Promotion Act that a non-citizen –
- (i) has not satisfied or is not satisfying the criteria referred to in items 1, 2 and 3 of Part I and Part III of the Schedule to the Investment Promotion Act; or
- (ii) no more satisfies the requirements of paragraph (a) of subsection (5AA) of section 5A of the Immigration Act;
- (q) in section 155 –
- (i) in subsection (1), by deleting the words “sent by post to, or left at the office of, the Director-General” and replacing them by the words “forwarded so as to reach the office of the Director-General not later than the due date”;
- (ii) by repealing subsection (2);
- (iii) in subsection (3), by inserting after paragraph (b), the following paragraph, the word “or” at the end of paragraph (a) being deleted and the full-stop at the end of paragraph (b) being deleted and replaced by the words “; or” –
- (c) transmitting it electronically through computer or other mechanical or electronic device.
- (r) in section 161A-
- (i) by repealing subsection (12);
- (ii) by adding after subsection (25) the following subsection -
- Application of Advance Payment System*
- (26) Notwithstanding any enactment, the provisions of Sub-Part AA of Part IV shall, in relation to a company which, in respect of the year of assessment 2008-2009, has a turnover not exceeding 100 million rupees, come into operation on 1 July 2009.

- (s) by repealing the Third Schedule and replacing it by the following Schedule -

**THIRD SCHEDULE**

(*section 27(2)*)

**Income Exemption Threshold**

<i>Individual</i>	<b>Amount (Rupees)</b>
Category A	240,000
Category B	350,000
Category C	410,000
Category D	450,000
Category E	285,000
Category F	395,000

**For the purposes of this Schedule –**

- (i) Category A refers to an individual who, in an income year, does not have any dependent;
- (ii) Category B refers to an individual who, in an income year, has one dependent only;
- (iii) Category C refers to an individual who, in an income year, has 2 dependents only;
- (iv) Category D refers to an individual who, in an income year, has 3 or more dependents;
- (v) Category E refers to a retired person who, in an income year, has no dependent and has gross income, other than specified income;
- (vi) Category F refers to a retired person who, in an income year, has one dependent and has gross income, other than specified income;
- (vii) “retired person” means a person who attains the age of 60 at any time prior to the first day of July of an income year in respect of which a claim for income exemption threshold in respect of Category E or Category F, as the case may be, is made;
- (viii) “specified income” means the gross income derived from emoluments, other than any income specified in section 10(1)(a)(ii), or from any business.

## **16. Investment Promotion Act amended**

The Investment Promotion Act is amended in section 12, by inserting after subsection (1), the following subsections -

(1A) Any investor under subsection (1) shall include an investor who, prior to 1 October 2006, would have satisfied the criteria for eligibility for permanent residence permit, as specified in item 1 of Part III of the Schedule.

(1B) Any professional under subsection (1) shall include a non-citizen coming to serve in Government to service the public sector within the SERVICE TO MAURITIUS PROGRAMME for a period not exceeding 3 years.

## **17. Labour Act amended**

The Labour Act is amended -

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

“retirement age” means, in respect of a worker whose month and year of birth is mentioned in column 1 of the Fifth Schedule, the date on which the worker attains the age specified in column 2 of that Schedule;

(b) in section 34(1) -

(i) in paragraph (b), by deleting the words “or at the request of his employer; or”;

(ii) by adding after paragraph (b), the following paragraph -

(ba) the worker, on or after attaining the retirement age, retires at the request of the employer; or

(c) by adding after the Fourth Schedule, the Fifth Schedule specified in the Fifth Schedule to this Act.

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

The Land (Duties and Taxes) Act is amended -

(a) in section 2, in the definition of “deed of transfer” by adding after paragraph (k), the following paragraph -

(l) a deed witnessing the transfer of shares in a company which owns -

(i) any freehold or leasehold immovable property; or

- (ii) any shares in any other company or successive company which reckons amongst its assets such property,

which results in a change of control of that company;

For the purposes of this paragraph -

- (i) “company” has the meaning assigned to it in section 24(1) of the Registration Duty Act;
  - (ii) “control” has the meaning assigned to it in section 5 of the Companies Act 2001;
  - (iii) “transfer of shares” shall include any acquisition by a company of its own shares by way of redemption or share buy-back or reduction in capital or in any other manner and issue of new shares or conversion of debentures into shares to any person;
- (b) in section 4 -
- (i) in subsection (1)(h), by deleting the words “holding an investment certificate in respect of a project under the Integrated Resort Scheme prescribed under the Investment Promotion Act”;
  - (ii) by inserting after subsection (1), the following subsection -
    - (1A) (a) Land transfer tax shall be levied on the registration of a deed of transfer witnessing a transfer of shares, referred to in paragraph (1) of the definition of “deed of transfer” in section 2, at the appropriate rate specified in Part B of the Second Schedule -
      - (i) on the value of the shares transferred; or
      - (ii) at the option of the transferor and transferee jointly, in such proportion as the number of shares transferred bears to the total number of shares issued by the company, without taking into account the number of shares, if any, issued to the transferee during the period of 3 years immediately preceding the date of transfer, on the open market value of the immovable property comprised in the assets of the company or on the value of the shares transferred, whichever is the lower.

- (b) For the purposes of subsection (1A)(a), where the value of the shares transferred exceeds 200,000 rupees, the transferor shall submit a certificate from a professional accountant as to the value of the shares transferred.

(1B) Where the open market value of the immovable property excluding the value of any building thereon exceeds 50 million rupees, subsection (1A)(b) shall apply and land transfer tax shall be levied at the appropriate rate specified in Part B of the Second Schedule.

- (iii) by inserting after subsection (4), the following subsection -

- (4A) (a) Where a person sells a property, he shall make in the deed a declaration of any sale made by him in the 3 years immediately preceding the present sale and the value of the property sold excluding the value of any building thereon.
- (b) Where the aggregate value of the property sold during the 3-year period referred to in paragraph (a) exceeds 50 million rupees, he shall, subject to subsection (6), pay land transfer tax at the appropriate rate specified in Part A of the Second Schedule.
- (c) For the purpose of paragraph (b), the aggregate value of the property shall not include the value of any building existing thereon.
- (d) This subsection shall apply only to sales of property effected on or after its coming into operation.

- (iv) in subsection (6)(a), by deleting the words “Integrated Resort Scheme” and replacing them by the words “Real Estate Development Scheme”;

- (v) by repealing subsection (7) and replacing it by the following subsection –

(7) Notwithstanding subsections (4) and (6), where the transfer is made by an owner of an immovable property, other than by an IRS Company or RES Company under the Real Estate Development Scheme, pursuant to subsection (6), the fixed amount of land transfer tax shall -

- (a) in the case of a non-citizen or a company registered as a foreign company under the Companies Act 2001 -
  - (i) where the property transferred is under the IRS, be 50,000 US dollars or its equivalent in Euro or GB pounds sterling; or
  - (ii) where the property transferred is under the RES, be 25,000 US dollars or its equivalent in Euro or GB pounds sterling; or
- (b) in the case of a citizen of Mauritius or a company incorporated under the Companies Act 2001 -
  - (i) where the property transferred is under the IRS, be 50,000 US dollars or its equivalent in Euro, GB pounds sterling or in Mauritius currency; or
  - (ii) where the property transferred is under the RES, be 25,000 US dollars or its equivalent in Euro, GB pounds sterling or in Mauritius currency.
- (c) in section 16, by repealing the definition of “campement site” and replacing it by the following definition –
 

“campement site” –

  - (a) means any land which is situated wholly or partly within 81.21 metres from the high water mark; but
  - (b) does not include freehold land;

(d) in section 28 –

- (i) in subsection (2A)(c), by deleting the words “9 months” and replacing them by the words “7 months”;
- (ii) by inserting after subsection (3), the following subsections -

(3A) Any person who is dissatisfied by a notice under subsection (2)(b), issued on or after 1 October 2008, may, within 28 days of the date of the notice, object to the notice by letter sent to the Registrar-General by registered post.

(3B) Where it is proved to the satisfaction of the Registrar-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in subsection (3A), the Registrar-General may consider the objection.

(3C) Where a person makes an objection under subsection (3A), he shall -

- (a) specify in his letter of objection, the grounds of the objection; and
- (b) at the same time pay to the Registrar-General 30 per cent of the amount of duty or tax excluding penalty, claimed in the notice under subsection (2)(b).

(3D) Any objection under subsection (3A) shall be dealt with by an objection unit set up for that purpose.

(3E) The objection unit under subsection (3D) shall consist of -

- (a) one representative of the Chief Government Valuer, not below the rank of Senior Government Valuer who shall be the Chairperson; and
- (b) 2 representatives of the Registrar-General, not below the rank of Chief Registration Officer.

(3F) Where the Registrar-General considers an objection under subsection (3A) or (3B), he shall, by notice in writing, -

- (a) amend the claim; or
- (b) maintain the claim.

(3G) Where a notice is issued under subsection (3F), the person shall pay the duty or tax claimed in the notice within 28 days of the date of the notice.

- (iii) in subsection (4), by inserting after the words “subsection (2)(b)”, the words “or (3F)”;
- (iv) by repealing subsection (4A);
- (v) in subsection (4B), by deleting the words “subsection (4A)” and replacing them by the words “subsection (3G)”;
- (vi) in subsection (4C), by inserting after the words “subsection (2)(b)”, the words “or (3F)”;
- (vii) in subsection (5)(a), by inserting after the words “subsection (2)(b)”, the words “or (3F)”;
- (viii) in subsection (6), by deleting the words “7 months” and replacing them by the words “5 months”;
- (ix) by inserting after subsection (7) the following subsections -

(7A) The Chief Government Valuer shall keep and maintain a valuation database, by district, in respect of every valuation of immovable property he makes and which shall consist of the entries specified in subsection (7B), kept on computer or such other electronic device at the office of the Chief Government Valuer.

(7B) The entries referred to in subsection (7A) shall include in respect of each immovable property -

- (a) a brief description of the immovable property including particulars of transcription, extent of land, area of building in square metres and its location including the town or village and street name;
- (b) the full name of the transferor and transferee;
- (c) an indication as to whether the building is for residential, business, commercial or industrial purposes;
- (d) the value of the immovable property as specified in the deed of transfer; and

- (e) the open market value of the immovable property made by the Chief Government Valuer, the methodology and the key parameters used including the valuation of another immovable property used as comparison and its reference in the database.
- (x) in subsection (9), by deleting the words “Integrated Resort Scheme” and replacing them by the words “Real Estate Development Scheme”;
- (e) by repealing the Second Schedule and replacing it by the following Schedule -

## SECOND SCHEDULE

(section 4(4))

### Part A – Transfer of immovable property

#### Rate

Where the transfer is made –	
(a) after a period not exceeding 5 years of the date of acquisition of –	
(i) the property, the value of which (excluding the value of any building thereon) exceeds 50 million rupees –	
(A) on the land	15 per cent
(B) on any building existing on the property	10 per cent
(ii) any other property	10 per cent
(b) after a period exceeding 5 years of the date of acquisition of -	
(i) the property, the value of which (excluding the value of any building thereon) exceeds 50 million rupees –	
(A) on the land	10 per cent
(B) on any building existing on the property	5 per cent
(ii) any other property	5 per cent
(c) at a nominal price of one rupee to an “ <i>association syndicale</i> ” set up in accordance with Articles 664-95 and 664-96 of the Code Civil Mauricien, in respect of an area occupied by common amenities in a morcellement.	50 rupees in respect of every lot in the morcellement

### Part B – Transfer of shares

Where the deed witnessing the transfer of shares in a company is made –	
(a) after a period not exceeding 5 years of the date of acquisition of the shares, and –	
(i) the aggregate value of all the properties (excluding the value of any building thereon) exceeds 50 million rupees –	
(A) on the land	15 per cent
(B) on any building existing on the property	10 per cent
(ii) any other property	10 per cent
(b) after a period exceeding 5 years of the date of acquisition of the shares, and -	
(i) the aggregate value of all the properties (excluding the value of any building thereon) exceeds 50 million rupees –	
(A) on the land	10 per cent
(B) on any building existing on the property	5 per cent
(ii) any other property	5 per cent

(f) in the Eighth Schedule –

- (i) in item (c), by deleting the words “holding an investment certificate in respect of a project under the Integrated Resort Scheme prescribed under the Investment Promotion Act”;
- (ii) in item (f), by deleting the words “except the transfer referred to in item (c)”;
- (iii) by adding after item (j), the following items –
  - (k) witnessing the transfer of immovable property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the immovable property with a view to selling or transferring the same to that person. Part II, Part III and Part VIA

- (l) (i) witnessing the transfer of land under metayage at a mutually agreed price between a planter and a metayer where such transfer is approved by the Mauritius Sugar Authority. Part II and Part III
- (ii) For the purposes of sub-item (i), “land under metayage”, “metayer” and “planter” have the same meaning as in section 19 of the Sugar Industry Efficiency Act 2001.
- (m) witnessing the transfer of land including any building thereon by – Part II and Part III
- (i) a member to another member of the Mauritius Sugar Producers Association; or
- (ii) a member of Mauritius Sugar Producers Association to Government or to any entity designated by Government,
- in connection with the 2,000 arpents to be transferred by the Mauritius Sugar Producers Association (MSPA) following the Government- MSPA deal signed on 22 April 2008, duly certified by the Mauritius Sugar Authority.
- (n) witnessing the transfer of land by the person implementing a VRS pursuant to section 23 of the Sugar Industry Efficiency Act 2001 to the heirs of an employee who passed away between 1 March 2007 and the date a request for the VRS is made. Part II and Part III

## 19. Local Authorities (Pensions) Act amended

The Local Authorities (Pensions) Act is amended -

- (a) in section 2, by repealing the definition of “car benefit” and replacing it by the following definition -

“car benefit” means the monetary value accruing to an officer for the use of a chauffeur-driven car or official car or a self-driven government car;

- (b) by adding after section 4, the following section -

### 4A. Pension contribution

- (1) Every officer –

- (a) appointed on or after 1 July 2008; or
- (b) who has opted for the pension provisions effective as from 1 July 2008,

shall make a contribution towards his pension at the rate of 6 per cent of his pensionable emoluments which shall, for the purposes of this subsection, not include his car benefit and housing allowance.

- (2) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship -

- (a) on or after 1 July 2008; or
- (b) who has opted for the pension provisions effective as from 1 July 2008,

shall make a contribution towards his pension at the rate of 3 per cent of his emoluments.

- (3) Any contribution under subsections (1) and (2) shall -

- (a) accrue daily;
- (b) be rounded to the nearest rupee;
- (c) every month, be deducted from emoluments; and
- (d) be paid into the general revenue of the local authority.

(4) Where a person referred to in subsections (1) and (2) has contributed for at least one year and leaves or otherwise ceases to be in the public service, he shall be refunded his contributions together with compound interest at the rate of 4 per cent per annum, computed annually on 31 December, provided that no portable pension benefit is transferable and no pension, gratuity or other allowance is payable to him in respect of his past service.

(5) Where an officer has been appointed to act in, or has been assigned the duties of, a higher office, his pensionable emoluments shall, for the purposes of subsection (1), include the acting allowance payable to him for performing the duties of the higher office, subject to such conditions as may be prescribed.

(c) by repealing section 8 and replacing it by the following section -

### **8. Entitlement to pension**

Subject to this Act, no pension, gratuity or other allowance shall be granted to an officer except where -

- (a) an officer appointed on or after 1 July 2008 retires from the service on reaching the age of 65;
- (b) an officer appointed before 1 July 2008 and who has opted for the pensions provisions effective as from 1 July 2008 -
  - (i) but born between 1 July 1948 and 31 July 1953, retires from the service -
    - (A) on reaching the age of 60; or
    - (B) on the appropriate new retirement date specified in the second column of the First Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule,
  - (ii) but born on or after 1 August 1953, retires from the service on reaching the age of 65;
- (c) an officer appointed before 1 July 2008 but who has not opted for the pension provisions effective as from 1 July 2008, retires from the service on reaching the age of 60;

- (d) an officer retires -
  - (i) in the case of an officer appointed on or after 1 July 2008 -
    - (A) on or after attaining the age of 60; or
    - (B) on or after attaining the age of 55, in special cases, with the approval of the Commission;
  - (ii) in the case of an officer who has opted for the pension provisions effective as from 1 July 2008 –
    - (A) on or after attaining the age of 55, on the appropriate new retirement date specified in the second column of the Second Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule; or
    - (B) on or after attaining the age of 50, in special cases, with the approval of the Commission, on the appropriate new retirement date specified in the second column of the Third Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule;
    - (C) in the case of an officer who has not opted for the pension provisions effective as from 1 July 2008 -
      - (i) on or after attaining the age of 55; or
      - (ii) on or after attaining the age of 50, in special cases, with the approval of the Commission;
- (e) an officer retires -
  - (i) after attaining the age of 45, in the case of overmanning, with the approval of the Commission;
  - (ii) after attaining the age of 45 and having completed at least 10 years pensionable service, with the approval of the Commission;
  - (iii) on the ground of ill-health;

- (iv) on the abolition of his office ;
  - (v) on ground of public service; or
  - (vi) on any other ground approved by the Commission.
- (d) by inserting after section 8, the following sections -

**8A. Deferred pension where an officer retires at the age of 45**

Subject to this Act, where an officer –

- (a) appointed on or after 1 July 2008 retires after attaining the age of 45 under section 8(e)(ii), no pension shall be payable to him until he attains the age of 55;
- (b) appointed before 1 July 2008 –
  - (i) has opted for the pension provisions effective as from 1 July 2008 and retires after attaining the age of 45 under section 8(e)(ii), no pension shall be payable to him until –
    - (A) he attains the age of 50; or
    - (B) in special cases, with the approval of the Commission, the appropriate new retirement date specified in the second column of the Second Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule, at which date he may retire;
  - (ii) has not opted for the pension provisions effective as from 1 July 2008 and retires after attaining the age of 45 under section 8(e)(ii), no pension shall be payable to him until he attains the age of 50.

**8B. Compulsory retirement**

An officer shall retire -

- (a) on reaching the age of 65;
- (b) in the case of overmanning, on or after attaining the age of 45, with the approval of the Commission;
- (c) on the abolition of his office ; or
- (d) on ground of public service.

**8C. Officer may remain in service up to the age of 65**

An officer who has attained the age of 60 or the appropriate new retirement date specified in the second column of the Second Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule may, with the approval of the Commission, be allowed to remain in service beyond the age of 60, but not beyond the age of 65, where the local authority considers that the continuation of his services would be in the interest of the public service.

**8D Accrued pension rights**

(1) Where an officer leaves the service of a local authority to take up employment in the private sector, or to become self-employed, his pensionable benefits shall, subject to the option of the officer, provided the officer has completed at least one year service, be transferred to such superannuation fund as may be established by the employer who employs him, or to such personal pension scheme to which the officer may have adhered to, on leaving the local authority.

(2) For the purpose of subsection (1), the portable benefits of the officer shall be computed as if, at the time of leaving the Local Government Service, he had become eligible for a gratuity under the Act, corresponding to his length of service.

- (da) by repealing section 9 and replacing it by the following section -

**9. Emoluments to be taken for computing pension or gratuity**

The amount of any pension, gratuity or other allowance to which an officer is eligible shall be computed in such manner as may be prescribed.

- (db) in section 10, by repealing subsection (1) and replacing it by the following subsection -
- (1) Subject to sections 6 and 8 -
- (a) every officer appointed before 1 July 2008 who has opted for the pension provisions effective as from 1 July 2008 and has been in the pensionable service of a local authority -
- (i) for not less than 10 years, shall be entitled, on retirement, to a pension at the annual rate of one-six hundredth of his pensionable emoluments for each completed month of such service;
- (ii) for less than 10 years, may be granted on retirement, a gratuity of an amount equivalent to –
- (A) 18 per cent of his last monthly pensionable emoluments times the number of months of pensionable service; or
- (B) one year's pensionable emoluments,
- whichever is the lesser.
- (b) Every officer appointed on or after 1 July 2008, and holding a pensionable service in the local authority -
- (i) for 10 years or more, may be granted a pension at the annual rate of one-six hundred and ninetieth of his pensionable emoluments for each completed month of such service.
- (ii) for less than 10 years, may be granted on retirement, a gratuity of an amount equivalent to –
- (A) 18 per cent of his last monthly pensionable emoluments times the number of months of pensionable service; or
- (B) one year's pensionable emoluments,
- whichever is the lesser.
- (c) Every officer appointed before 1 July 2008 and who has not opted for the pension provisions effective as from 1 July 2008 has been in the pensionable service of a local authority -
- (i) for not less than 10 years, shall be entitled, on retirement, to a pension at the annual rate of one-six

hundredth of his pensionable emoluments for each completed month of such service;

- (ii) for less than 10 years, may be granted on retirement, a gratuity of an amount equivalent to –
  - (A) 15 per cent of his last monthly pensionable emoluments times number of months of pensionable service; or
  - (B) one year’s pensionable emoluments,
 whichever is the lesser.
- (e) by adding the First Schedule, Second Schedule and the Third Schedule specified in the Sixth Schedule to this Act.

## 20. Morcellement Act amended

The Morcellement Act is amended -

- (a) in section 8(1), by deleting the words “Subject to section 14(3) of the Sugar Industry Efficiency Act 2001” and replacing them by the words “Subject to section 8A of this Act and section 14(3) of the Sugar Industry Efficiency Act 2001”;
- (b) by inserting after section 8, the following section 8A -

### **8A. Developer may sell or receive payment**

Any developer, who has been issued with a letter of intent under section 6, may, after furnishing the Board with a bank guarantee equivalent to the estimated value of the infrastructural works to be executed, sell or enter into an agreement to sell or receive any payment or other consideration, not exceeding the amount covered by the bank guarantee, in respect of any sale or any agreement to sell, any portion of land comprised in the morcellement in respect of which a letter of intent has been issued.

## 21. National Assembly (Retiring Allowances) Act amended

The National Assembly (Retiring Allowances) Act is amended in section 3 -

- (a) in subsection (3), by deleting the words “one-two hundred and seventieth” and replacing them by the words “one-three hundred and sixtieth”;
- (b) by adding after subsection (3), the following subsection -

(3A) Notwithstanding subsection (3), the annual rate applicable to a retiring member who served as a member of the Assembly for any period prior to the general election held after the commencement of this subsection, shall be one-two hundred and seventieth of his annual pensionable emoluments in respect of each complete month of his legislative service during such period.

## 22. National Pensions Act amended

The National Pensions Act is amended -

- (a) in section 2 -
- (i) by deleting the definition of “retiring age” and replacing it by the following definition -
- “retiring age” means the retirement age or an age later than the retirement age at which an insured person elects to receive a contributory retirement pension;
- (ii) by inserting in the appropriate alphabetical order, the following definitions -
- “final retirement age”, in relation to an insured person, means the age he attains by adding five years to his retirement age;
- “retirement age” means, in respect of a person whose month and year of birth is specified in column 1 of the Ninth Schedule, the date on which that person attains the age specified in column 2 of that Schedule;
- (b) by repealing section 13 and replacing it by the following section –

### 13. Insured persons

- (1) Subject to subsection (2) and to the other provisions of this Act, every person who –
- (a) is an employee of a category specified –
- (i) in the first column of the First Schedule; and
- (ii) in regulations made for the purpose of this Part;
- (b) has attained the age of 18;
- (c) is under the retirement age,

shall become an insured person.

- (2) Subject to subsection (3), where an employee who is an insured person under subsection (1) is employed after reaching retirement age, he shall remain an insured person until he ceases to be employed or he reaches final retirement age, whichever is earlier.

- (3) Where a person is an insured person after reaching retirement age and -
- (a) has elected to receive his contributory retirement pension –
    - (i) no contribution shall be payable by him in respect of any period following the end of month in which he reaches retirement age; and
    - (ii) his employer shall, in relation to him, pay the contributions determined in accordance with the appropriate rate specified in the third column of the First Schedule until he ceases to be employed or he reaches final retirement age, whichever is earlier; or
  - (b) has not elected to receive his contributory retirement pension, his employer shall, in relation to him, pay the contributions determined in accordance with the appropriate rate specified in the second and third columns of the First Schedule until he elects to receive his contributory retirement pension or he reaches final retirement age, whichever is earlier.
- (c) in section 15(b), by deleting the words “age of 60” and replacing them by the words “retirement age”;
- (d) in section 20, by repealing subsections (1) and (2) and replacing them by the following subsections –
- (1) Subject to the other provisions of this section –
    - (a) every insured person shall, on reaching retiring age, be entitled to a contributory retirement pension;
    - (b) where an insured person has not attained the retirement age but is 60 years or more, he may opt to receive a reduced contributory retirement pension.
  - (2) (a) The contributory retirement pension in respect of an insured person who becomes entitled to the pension other than under subsection (3), (4) or (6) shall be calculated in accordance with the Third Schedule but shall in no case be less than the amount specified in the Second Schedule.

- (b) Where an entitlement arises under subsection (1)(b), the contributory retirement pension calculated under paragraph (a) on pension points earned after 30 June 2008 shall be reduced by the appropriate Early Retirement Reduction Factor specified in paragraph 5 of the Third Schedule.
  - (c) Where the contributory retirement pension is claimed after the insured person has reached the age of 60, the pension calculated under paragraph (a) on pension points earned up to 30 June 2008 shall be increased by the appropriate Late Retirement Increase Factor specified in paragraph 6 of the Third Schedule.
- (e) in section 22 -
  - (i) in subsection (2), by deleting the words “age of 60” and replacing them by the words “retirement age”;
  - (ii) in subsection (3), by deleting the words “age of 60” wherever they appear and replacing them by the words “retirement age”;
- (f) in section 23 –
  - (i) in subsection (1)(a), by deleting the words “age of 18” and replacing them by the words “age of 20”;
  - (ii) in subsection (2)(a) –
    - (A) in subparagraph (i), by deleting the words “contributory pension” and replacing them by the words “contributory retirement pension”;
    - (B) by repealing subparagraphs (iii) and (iv);
    - (C) in subparagraph (v), by deleting the words “contributory pension” wherever they appear and “age of 60” and replacing them by the words “contributory retirement pension” and “retirement age” respectively;
- (g) in section 23A(1), by deleting the words “age of 60” and replacing them by the words “retirement age”;
- (h) in section 26(3) -
  - (i) in subparagraph (a)(ii), by deleting the words “age of 60” and replacing them by the words “retirement age”;

- (ii) in paragraph (b), by repealing subparagraph (ii) and replacing it by the following subparagraph -
  - (ii) the employee has not attained the retirement age on the date on which the industrial accident or prescribed disease occurs and the period between that date and his retirement age does not exceed 8 years; and
- (i) in section 41(2), by deleting the words “age of 60” and replacing them by the words “retirement age”;
- (j) in section 42(2)(b), by deleting the words “age of 60” and replacing them by the words “retirement age”;
- (k) in section 48 -
  - (i) by deleting the words “age of 60” wherever they appear and replacing them by the words “retirement age”;
  - (ii) in subsection (2)(a), by repealing subparagraph (iii) and replacing it by the following subparagraph –
    - (iii) on his voluntary termination of his contract of employment in the context of the Voluntary Retirement Scheme pursuant to section 23, or the Early Retirement Scheme pursuant to section 23A, of the Sugar Industry Efficiency Act 2001 or of a factory closure on or after 1 July 2006 pursuant to section 24 of the Cane Planters and Millers Arbitration Control Board Act;
- (l) in the Third Schedule –
  - (i) in paragraph 1-
    - (A) in subparagraph (iv), by deleting the definition of “benefit year”;
    - (B) in subparagraph (vii), by deleting the words “the benefit year” and replacing them by the words “the financial year”;
  - (ii) by repealing paragraph 3 and replacing it by the following paragraph –

### **3 Calculation of contributory retirement pension**

(1) For the purpose of calculating the contributory retirement pension, the pension points accruing to an insured person shall be -

- (a) in the case of a person of the age of 40 or over on the date of entry, his pension points shall be computed as if they had accrued to him, at their average rate, for twice the number of years, not exceeding 20, since the date of entry;

- (b) in the case of a person over the age of 20 but under the age of 40 on the date of entry, his pension points shall be the sum of –
- (i) the pension points accrued to him from the date of entry to 30 June 2008, but computed as if they had accrued to him, at their average rate, for 40 years;
  - (ii) the pension points accrued to him from 01 July 2008 to the end of the financial year preceding his 60<sup>th</sup> birthday, but computed as if they had accrued to him, at their average rate, for 40 years;
  - (iii) the pension points accrued to him from the financial year in which he attains 60 years until the end of the financial year preceding the date he elects to receive his pension or the end of the financial year preceding his retirement age, whichever is earlier; and
  - (iv) the pension points accrued to him from the financial year of his retirement age until his final retirement age;
- (c) in the case of a person aged 20 years or less on the date of entry, his pension points shall be the sum of -
- (i) the pension points accrued to him from his 18<sup>th</sup> birthday to 30 June 2008;
  - (ii) the pension points accrued to him from 01 July 2008 to the end of the financial year preceding the date he elects to receive his pension or the end of the financial year preceding his retirement age whichever is earlier; and
  - (iii) the pension points accrued to him from the financial year of his retirement age until his final retirement age.

(2) Where the person was over the age of 20 but under the age of 40 on the date of entry and the contributory retirement pension becomes payable -

- (a) at the age of 60 years, the pension shall be-
  - (i) the pension points at (1)(b)(i) *multiplied* by the value in rupees of one pension point; and
  - (ii) the pension points at (1)(b)(ii) *multiplied* by the value in rupees of one pension point;
  - less**
  - (iii) the value arrived at (ii) *multiplied* by the appropriate Early Retirement Reduction Factor specified in paragraph 5;
  
- (b) after the age of 60 but on or before the retirement age, the pension shall be-
  - (i) the pension points arrived at (1)(b)(i) *multiplied* by the value in rupees of one pension point;
  - plus**
  - (ii) the value arrived at (i) *multiplied* by the appropriate Late Retirement Increase Factor specified in paragraph 6; and
  - (iii) the pension points at (1)(b)(ii) and (1)(b)(iii) *multiplied* by the value in rupees of one pension point;
  - less**
  - (iv) the value arrived at (iii) *multiplied* by the appropriate Early Retirement Reduction Factor specified in paragraph 5;
  
- (c) after the retirement age, the pension shall be -
  - (i) the pension points arrived at (1)(b)(i) *multiplied* by the value in rupees of one pension point;
  - plus**
  - (ii) the value arrived at (i) *multiplied* by the appropriate Late Retirement Increase Factor specified in paragraph 6; and

- (iii) the pension points arrived at (1)(b)(ii) *multiplied* by the value in rupees of one pension point;  
**plus**
- (iv) the value arrived at (iii) *multiplied by* the appropriate Late Retirement Increase Factor specified in paragraph 6; and
- (v) the value arrived at (1)(b)(iii) *multiplied* by the value in rupees of one pension point ;  
**plus**
- (vi) the value arrived at (v) *multiplied by* the appropriate Late Retirement Increase Factor specified in paragraph 6; and
- (vii) the pension points at (1)(b)(iv) *multiplied* by the value in rupees of one pension point.

(3) Where the insured person was aged 20 years or less on the date of entry and the contributory retirement pension becomes payable -

- (a) at the age of 60 years; the pension shall be -
  - (i) the pension points at (1)(c)(i) *multiplied* by the value in rupees of one pension point; and
  - (ii) the pension points at (1)(c)(ii) multiplied by the value in rupees of one pension point;  
**less**
  - (iii) the value arrived at (ii) multiplied by the appropriate Early Retirement Reduction Factor specified in paragraph 5;

(b) after the age of 60 but on or before the retirement age, the pension shall be-

(i) the pension points at (1)(c)(i) multiplied by the value in rupees of one pension point;

**plus**

(ii) the value arrived at (i), multiplied by the appropriate Late Retirement Increase Factor specified in paragraph 6; and

(iii) the pension points at (1)(c)(ii) multiplied by the value in rupees of one pension point;

**less**

(iv) the value arrived at (iii) multiplied by the appropriate Early Retirement Reduction Factor specified in paragraph 5;

(c) after the retirement age, the pension shall be -

(i) the pension points at (1)(c)(i) multiplied by the value in rupees of one pension point;

**plus**

(ii) the value arrived at (i) multiplied by the appropriate Late Retirement Increase Factor specified in paragraph 6; and

(iii) the pension points at (1)(c)(ii) multiplied by the value in rupees of one pension point;

**plus**

(iv) the value arrived at (iii) multiplied by the appropriate Late Retirement Increase Factor specified in paragraph 6; and

(v) the pension points at (1)(c)(iii) multiplied by the value in rupees of one pension point.

(iii) in paragraph 4 -

(A) in subparagraph (b), by deleting the words “age of 60” and replacing them by the words “retirement age”;

- (B) by deleting the words “relevant financial year” and replacing them by the words “financial year immediately preceding the date of entitlement”;
- (iv) by adding after paragraph 4, the following paragraphs -

### **5 Early Retirement Reduction Factor**

Where the contributory retirement pension becomes payable before the retirement age, the Early Retirement Reduction Factor shall be -

- (i) number of months from date the pension becomes payable to the month preceding the date of the retirement age x 0.45%;
- (ii) for the purpose of subparagraph (i), part of a month shall be reckoned as a complete month.

### **6 Late Retirement Increase Factor**

Where the contributory retirement pension becomes payable after the age of 60, the Late Retirement Increase Factor shall be, where the pension points used in the calculation of the pension have accrued -

- (i) before 1 July 2008, the number of months from the 60<sup>th</sup> birthday to the month preceding the date the pension becomes payable multiplied by  $\frac{8}{12}$  % ;
- (ii) from 01 July 2008, the number of months from the date of retirement age to the month preceding the date the pension becomes payable multiplied by  $\frac{8}{12}$  %;
- (iii) for the purpose of subparagraphs (i) and (ii), part of a month shall be reckoned as a complete month.

- (m) in the Eighth Schedule -

- (i) in paragraph 1 -
- (A) in subparagraph (b) –
- (AA) by deleting item (ii);
- (AB) by inserting after item (i), the following item –
- (ia) average rate;
- (B) by deleting subparagraphs (c) and (d);

(ii) in paragraph 2, by repealing subparagraph (2) and replacing it by the following subparagraph -

(2) For the purpose of calculating the contributory retirement pension, the pension points accruing to an insured person shall be -

(a) in the case of a person over the age of 20 but under the age of 40 on the date of entry, his pension points shall be the sum of -

(i) the pension points accrued to him from the date of entry to 30 June 2008 but computed as if they had accrued to him at their average rate, for 40 years; and

(ii) the pension points accrued to him from 1 July 2008 to his date of retirement from work but computed as if they had accrued to him, at their average rate, for 40 years; or

(b) in the case of a person aged 20 years or less on the date of entry, his pension points shall be the sum of -

(i) the pension points accrued to him from his 18<sup>th</sup> birthday to 30 June 2008; and

(ii) the pension points accrued to him from 1 July 2008 to his date of retirement from work.

(iii) by repealing paragraph 3 and replacing it by the following paragraph -

### **3. Retirement Reduction Factor**

The contributory retirement pension calculated under paragraph 4 (1) shall be reduced by a Retirement Reduction Factor of an amount equal to -

Share of pension produced by contributions accrued from  
1 July 2008

*multiplied by*

The number of months from the 60<sup>th</sup> birthday to the month preceding the date of retirement age

*multiplied by*

0.45 %

- (iv) in paragraph (4), by repealing subparagraphs (1) and (2) and replacing them by the following subparagraphs –

(1) Subject to paragraph 3, and subparagraph (2), the contributory retirement pension shall be the appropriate pension points at paragraph 2 *multiplied* by the value in rupees of one pension point.

(2) The amount of actuarially calculated contributory retirement pension payable shall be the amount calculated under subparagraph (1) reduced by the Early Retirement Reduction Factor calculated under paragraph 3 and multiplied by an actuarial factor specified in Table 1.

- (n) by adding after the Eighth Schedule, the Ninth Schedule specified in the Seventh Schedule to this Act.

### **23. National Savings Fund Act amended**

The National Savings Fund Act is amended -

- (a) in section 2 -
- (i) in the definition of “employee”, in paragraph (a), by deleting the words “below 60” and replacing them by the words “below retirement age”;
- (ii) by inserting in the appropriate alphabetical order, the following definition, the full stop at the end of the definition of “Permanent Secretary” being deleted and replaced by a semi colon –
- “retirement age” means, in respect of a person whose month and year of birth is specified in Column 1 of the Second Schedule, the date on which that person attains the age specified in Column 2 of that Schedule.
- (b) in section 4(a), by deleting the words “on his retirement at the age of 60” and replacing them by the words “on his reaching retirement age”;
- (c) in section 5(a), by deleting the word “Schedule” wherever it appears and replacing it by the words “First Schedule”;
- (d) in the Schedule, by deleting the word “SCHEDULE” and replacing it by the words “FIRST SCHEDULE”;
- (e) by adding after the new First Schedule, the Second Schedule specified in the Eighth Schedule to this Act.

#### **24. Non-Citizens (Employment Restriction) Act amended**

The Non-Citizens (Employment Restriction) Act is amended in section 4(3), by repealing paragraph (a) and replacing it by the following paragraph –

- (a) This section shall not apply -
  - (i) to an investor, a self-employed non-citizen or the employer of a professional who has applied for an occupation permit under section 9A of the Immigration Act; or
  - (ii) to a non-citizen coming to serve in Government to service the public sector within the SERVICE TO MAURITIUS PROGRAMME for a period not exceeding 3 years and who is registered with the Board of Investment under the Investment Promotion Act.

#### **25. Non-Citizens (Property Restriction) Act amended**

The Non-Citizens (Property Restriction) Act is amended, in section 3(3) -

- (a) by repealing paragraph (a) and replacing it by the following paragraph -
  - (a) to enable a non-citizen to hold property in virtue of –
    - (i) a lease agreement for industrial or commercial purposes for a term not exceeding 20 years;
    - (ii) a deed of *concession* under the Fisheries and Marine Resources Act 2007; or
    - (iii) a tenancy agreement for a term not exceeding 4 years;
- (b) in paragraph (c) -
  - (i) in subparagraph (iii), by deleting the words “under the Integrated Resort Scheme”;
  - (ii) in subparagraph (v), by deleting the words “section 5AA” and replacing them by the words “section 5A(5AA)”.

#### **26. Pas Géométriques Act amended**

The Pas Géométriques Act is amended in section 9 –

- (a) by numbering the existing provision as subsection (1);
- (b) in the new subsection (1), by deleting the words ‘In all leases of Pas Géométriques’ and replacing them by the words “Subject to subsection (2), in all leases of Pas Géométriques,”;

(c) by adding after the new subsection (1), the following subsection –

(2) Subsection (1) shall not apply to a campement site lease granted under section 10(1) and (3).

## **27. Pensions Act amended**

The Pensions Act is amended -

(a) in section 2 -

(i) by repealing the definition of “car benefit” and replacing it by the following definition -

“car benefit” means the monetary value accruing to an officer for the use of a chauffeur-driven car or official car or a self-driven government car;

(ii) by inserting in the appropriate order, the following definition -

“Correctional Youth Centre” has the same meaning as in the Reform Institutions Act;

(iii) in the definition of “pensionable office”, in paragraph (b), by deleting the words “or of any person” and replacing them by the words “, a part-time employee holding a substantive appointment or of any person”;

(b) by inserting after section 4, the following section -

### **4A. Pension contribution**

(1) Every public officer –

(a) appointed on or after 1 July 2008; or

(b) who has opted for the pension provisions effective as from 1 July 2008,

shall make a contribution towards his pension at the rate of 6 per cent of his pensionable emoluments which shall, for the purposes of this subsection, not include his car benefit and housing allowance.

(2) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship -

- (a) on or after 1 July 2008; or
- (b) who has opted for the pension provisions effective as from 1 July 2008,

shall make a contribution towards his pension at the rate of 3 per cent of his emoluments.

(3) Any contribution under subsections (1) and (2) shall -

- (a) accrue daily;
- (b) be rounded to the nearest rupee;
- (c) every month, be deducted from emoluments; and
- (d) be paid into the Consolidated Fund.

(4) Where a person referred to in subsections (1) and (2) has contributed for at least one year and leaves or otherwise ceases to be in the public service, he shall be refunded his contributions together with compound interest at the rate of 4 per cent per annum, computed annually on 31 December, provided that no portable pension benefit is transferable and no pension, gratuity or other allowance is payable to him in respect of his past service.

(5) Where a public officer has been appointed to act in, or has been assigned the duties of, a higher office, his pensionable emoluments shall, for the purposes of subsection (1), include the acting allowance payable to him for performing the duties of the higher office, subject to such conditions as may be prescribed.

(c) in section 6(1) -

(i) by repealing paragraphs (a) and (b) and replacing them by the following paragraphs -

- (a) in the case of an officer –
  - (i) who is appointed on or after 1 July 2008 -
    - (A) on or after attaining the age of 60; or
    - (B) on or after attaining the age of 55, in special cases, with the approval of the President;

- (ii) who has opted for the pension provisions effective as from 1 July 2008, on or after attaining the age of 50, in special cases, with the approval of the President, on the appropriate new retirement date specified in the second column of the Third Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule;
  - (iii) who has not opted for the pension provisions effective as from 1 July 2008 –
    - (A) on or after attaining the age of 55; or
    - (B) on or after attaining the age of 50, in special cases, with the approval of the President; or
  - (iv) who has attained the age of 50, at the request of his responsible officer and with his consent;
- (b) in the case of any member of a disciplined force or any officer of the Correctional Youth Centre or Rehabilitation Youth Centre -
- (i) appointed on or after 1 July 2008, on or after completing, in the aggregate, 28 <sup>3</sup>/<sub>4</sub> years of pensionable service in the disciplined force or in the Correctional Youth Centre or Rehabilitation Youth Centre, as the case may be; or
  - (ii) appointed before 1 July 2008, on or after completing, in the aggregate, 25 years of pensionable service in the disciplined force or in the Correctional Youth Centre or Rehabilitation Youth Centre, as the case may be;
- (ii) by adding after paragraph (g), the following new paragraph, the word “or” at the end of paragraph (f) being deleted and the full stop at the end of paragraph (g) being deleted and replaced by the words “;or” -
- (h) in the case of overmanning, on or after attaining the age of 45.
- (d) by repealing section 6B and replacing it by the following section -

**6B. Deferred pension where an officer retires at the age of 45**

Subject to this Act, where an officer –

- (a) appointed on or after 1 July 2008 retires after attaining the age of 45 under section 6(1)(c), no pension shall be payable to him until he attains the age of 55;

- (b) appointed before 1 July 2008 –
- (i) has opted for the pension provisions effective as from 1 July 2008 and retires after attaining the age of 45 under section 6(1)(c), no pension shall be payable to him until –
- (A) he attains the age of 50; or
- (B) in special cases, with the approval of the President, the appropriate new retirement date specified in the second column of the Third Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule, at which date he may retire;
- (ii) has not opted for the pension provisions effective as from 1 July 2008 and retires after attaining the age of 45 under section 6(1)(c), no pension shall be payable to him until he attains the age of 50.
- (e) by repealing section 8 and replacing it by the following section -

### **8. Compulsory retirement**

- (1) (a) An officer appointed on or after 1 July 2008 shall retire from the service on reaching the age of 65;
- (b) Subject to subsections (2) and (3) –
- (i) an officer appointed before 1 July 2008 and who has opted for the pensions provisions effective as from 1 July 2008 -
- (A) but born between 1 July 1948 and 31 July 1953, shall retire from the service -
- (AA) on reaching the age of 60; or
- (AB) on the appropriate new retirement date specified in the second column of the First Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule;

- (B) but born on or after 1 August 1953, shall retire from the service on reaching the age of 65.

(2) An officer appointed before 1 July 2008 but who has not opted for the pension provisions effective as from 1 July 2008, shall retire from the service on reaching the age of 60.

(3) The President may require an officer to retire –

(a) in the case of an officer appointed on or after 1 July 2008 –

(i) on or after attaining the age of 60; or

(ii) on or after attaining the age of 55, in special cases;

(b) in the case of an officer who has opted for the pension provisions effective as from 1 July 2008 –

(i) on or after attaining the age of 55, on the appropriate new retirement date specified in the second column of the Second Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule; or

(ii) on or after attaining the age of 50, in special cases, with the approval of the President, on the appropriate new retirement date specified in the second column of the Third Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule;

(c) in the case of an officer who has not opted for the pension provisions effective as from 1 July 2008 -

(i) on or after attaining the age of 55; or

(ii) on or after attaining the age of 50, in special cases, with the approval of the President;

(d) in the case of a member of a disciplined force or any officer of the Correctional Youth Centre or Rehabilitation Youth Centre appointed –

(i) before 1 July 2008, on or after completing, in the aggregate, 25 years of pensionable service in the disciplined force or in the Correctional Youth Centre or Rehabilitation Youth Centre, as the case may be; or

- (ii) on or after 1 July 2008, on or after completing, in the aggregate, 28  $\frac{3}{4}$  years of pensionable service in the disciplined force or in the Correctional Youth Centre or Rehabilitation Youth Centre, as the case may be.
  - (e) in the case of overmanning, on or after attaining the age of 45.
- (4) An officer who has attained the age of 60 or the appropriate new retirement date specified in the second column of the First Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule may, with the approval of the appropriate Service Commission, be allowed to remain in service beyond the age of 60, but not beyond the age of 65, where Government considers that the continuation of his services would be in the interest of the public service.
- (f) in section 9(4), by deleting the words “or the office of the Solicitor-General on 1 July 2003” and replacing them by the words “, the office of the Solicitor-General on 1 July 2003 or the office of the Parliamentary Counsel on 1 July 2008”;
  - (g) by adding the First Schedule, Second Schedule and the Third Schedule specified in the Ninth Schedule to this Act.

## **28. Public-Private Partnership Act 2004 amended**

The Public-Private Partnership Act 2004 is amended -

- (a) in section 2 -
  - (i) by repealing the definition of “unit”;
  - (ii) by inserting in the appropriate alphabetical order, the following definition -
 

“Committee” means the Public-Private Partnership Committee set up under section 3;
- (b) by repealing section 3 and replacing it by the following sections -

### **3. Public-Private Partnership Unit**

There is set up for the purposes of this Act, a unit within the Ministry to be known as the Public-Private Partnership Unit which shall deal with matters relating to a public-private partnership project referred to it by the Committee.

### **3A. Public-Private Partnership Committee**

(1) There shall be a Committee to be known as the Public-Private Partnership Committee which shall deal with all matters relating to a public-private partnership project.

(2) The Committee shall consist of -

- (a) the Director of the Procurement Policy Office, who shall be the Chairperson;
- (b) a representative of the Ministry;
- (c) a representative of the Ministry responsible for the subject of public infrastructure; and
- (d) a representative of the Attorney-General's Office.

(3) The Committee may co-opt such other persons as may be of assistance in relation to any matter before the Committee.

(4) The Committee shall meet as often as is necessary at such time and place as the Chairperson thinks fit.

(5) The Committee shall regulate its meetings and proceedings in such manner as it thinks fit.

### **3B. Functions of the Committee**

The Committee shall -

- (a) make an assessment of a project submitted to it and give its recommendations to the relevant contracting authority;
- (b) develop best practice guidelines in relation to all aspects of public-private partnership;
- (c) formulate policy in relation to public-private partnership projects; and
- (d) develop public-private partnership awareness in the country.

### **3C. Unsolicited proposal**

(1) Any person may, notwithstanding section 4(1)(a), but subject to this Act, identify a project to be implemented under an agreement and submit to the contracting authority –

- (a) a description thereof; and
- (b) an estimated costs of the feasibility study of the project.

(2) The estimated costs referred to in subsection (1)(b) shall not exceed 3 per cent of the project value and shall be subject to the approval of the Committee.

(3) On receipt of a project under subsection (1), the contracting authority shall, within 15 working days, refer the project to the Committee together with its recommendations.

(4) Where, pursuant to section 3B(a), the Committee recommends the retention of the project, the contracting authority shall, within 5 working days, request the person to submit a proposal in relation thereof, containing -

- (a) details of his technical, commercial, managerial and financial capabilities;
- (b) a feasibility study containing the technical and commercial details of the project; and
- (c) the nature of information which is proprietary.

(5) On receipt of the proposal referred to in subsection (4), the contracting authority shall proceed in accordance with section 4(1)(d).

(6) The person making the proposal shall be requested in the request for proposal under section 4(1)(d) to submit only its financial proposal.

(7) The contracting authority shall specify in the request for proposal referred to in section 4(1)(d) that in case the price quoted by the person making the proposal is within the range of 10 per cent when compared with the price quoted by a preferred bidder, the person making the proposal shall be the preferred bidder.

(8) The contracting authority shall follow the procedures relating to the invitation for request for proposal in accordance with this Act.

(9) Where the person making the proposal under this section –

- (a) is not the successful bidder, the contracting authority shall –
  - (i) compensate the person for the costs of the feasibility study referred to in subsections (1) and (2); and
  - (ii) claim such costs from the successful bidder;
- (b) is the successful bidder, the costs of the feasibility study referred to in subsections (1) and (2) shall be borne by the person.

- (c) in section 4, by deleting the word “unit” and the words “Financial Secretary” wherever they appear and replacing them by the word “Committee”;
- (d) in section 8, by adding after subsection (5), the following subsection -
  - (6) Notwithstanding subsection (1), a proposal referred to in section 3C(4) shall not be subject to a pre-selection exercise under this section.
- (e) in section 10(6) and (7), by deleting the words “Financial Secretary” and replacing them by the word “Committee”.

## **29. Public Procurement Act 2006 amended**

The Public Procurement Act 2006 is amended –

- (a) by inserting after section 11, the following section -

### **11A. Award of public-private partnership project**

Notwithstanding the provisions of this Act, the Board -

- (a) shall approve all documents relating to the bid;
- (b) shall authorise, approve and carry out pre-selection exercises;
- (c) shall authorise the advertisement, invitation locally or internationally, as the case may be, and call for bids;
- (d) shall examine and evaluate bids; and
- (e) may approve the award,

of a public-private partnership project in the manner provided for under the Public-Private Partnership Act 2004.

- (b) in section 20(1), by deleting the words “prescribed amount” and replacing them by the words “prescribed threshold”;
- (c) in section 37, by inserting after subsection (9), the following subsection –
  - (9A) Where the bidding documents provide for a margin of preference to domestic suppliers or to domestic small and medium enterprises, the applicable margin of preference shall be at the rate determined by the Policy Office.

- (d) in section 61(2), by inserting after paragraph (c), the following paragraph, the existing paragraphs (d), (e) and (f) being relettered (e), (f) and (g) respectively -

- (d) an alternative procurement method where any of the procurement methods referred to in section 15(1) is not considered appropriate for any specific procurement;

### **30. Registration Duty Act amended**

The Registration Duty Act is amended –

- (a) in section 3 –

- (i) by inserting after subsection (1), the following subsections -

(1A) Notwithstanding subsection (1) but subject to subsection (1B), the duty leviable on the registration of any deed witnessing the transfer of property under the Integrated Resort Scheme prescribed under the Investment Promotion Act shall be in accordance with item 15 of paragraph J of Part I, or item 4(a) of Part IV, of the First Schedule, whichever is the higher.

(1B) Where an IRS certificate, or a letter of approval for the implementation of an Integrated Resort Scheme project, under the Real Estate Development Scheme prescribed under the Investment Promotion Act has been issued by the Board of Investment prior to 6 June 2008, the duty under item 4(a) of Part IV of the First Schedule shall apply.

- (ii) in subsection (5), by repealing paragraph (aa);

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

(5A) The duty leviable on the registration of any document witnessing a transaction, other than a transfer of an immovable property or a movable property in Mauritius, between a non-citizen and a company holding a Global Business Licence under the Financial Services Act 2007, shall be in accordance with the First Schedule or 50,000 rupees, whichever is lower.

- (iv) by repealing subsection (6);

- (b) in section 24 -

- (i) in subsection (2A)(a), by inserting after the words “issue of new shares”, the words “or conversion of debentures into shares”;

- (ii) by repealing subsection (9) and replacing it by the following subsections –

(9) For the purposes of subsection (5)(a)(ii), the duty leviable under item 8(b) of paragraph J of Part I of the First Schedule shall be-

- (a) on the value of the shares transferred; or
- (b) at the option of the transferor and transferee jointly, in such proportion as the number of shares transferred bears to the total number of shares issued by the company without taking into account the number of shares, if any, issued to the transferee during the period of 3 years immediately preceding the date of transfer, on the open market value of the immovable property comprised in the assets of the company or on the value of the shares transferred, whichever is the lower.

(10) For the purposes of subsection (9)(a) -

- (a) where the value of the shares transferred exceeds 200,000 rupees, the transferor shall submit a certificate from a professional accountant as to the value of the shares transferred;
- (b) the parties shall not be required to comply with section 36(h)(ii)(C)(I) and (III).

(c) in section 36 –

- (i) in paragraph (e), by repealing subparagraph (ii) and replacing it by the following subparagraph –
  - (ii) a certified copy of the accounts for each of the 3 accounting periods immediately preceding the transfer;
- (ii) in paragraph (h)(ii)(C), by repealing subparagraph (II) and replacing it by the following subparagraph –
  - (II) a certified copy of the audited financial statements or in the case of a small private company, a certified copy of the financial statements, for each of the 3 accounting periods immediately preceding the transfer;

- (d) in the First Schedule –
- (i) in Part I, in paragraph J –
- (A) in item 8, by adding the following new sub-item, the existing provision being numbered (1) accordingly -
- (2) For the purposes of sub-item (1)(b)(ii) and (iii), where a company holds less than 10 per cent of the shareholding in a successive company or less than 10 per cent of the shares in a successive partnership, the successive company or successive partnership shall not be deemed to be a successive company or successive partnership.
- (B) in item 15, by deleting the words “except where the transfer is made under the Integrated Resort Scheme prescribed under the Investment Promotion Act”;
- (ii) in Part II, in item 33, by deleting the words “Integrated Resort Scheme” and replacing them by the words “Real Estate Development Scheme”;
- (iii) in Part III –
- (A) in item 23, by inserting after the words “leasing company”, the words “or bank”;
- (B) by adding after item 25, the following items –
26. Documents witnessing the transfer of movable property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the movable property with a view to selling or transferring the same to that person.
27. (a) Documents witnessing the lease of land to a metayer.
- (b) For the purposes of sub-item (a), “metayer” has the same meaning as in section 19 of the Sugar Industry Efficiency Act 2001.
28. Documents witnessing the transfer of movable property-
- (a) by an ascendant to a descendant or to the latter’s spouse or surviving spouse; or
- (b) between the heirs of a deceased person of movable property acquired by inheritance from that person.

- (iv) in Part IV, in items 5, 6 and 7, by deleting the words “75,000 rupees” and replacing them by the words “100,000 rupees”;
  - (v) in Part VII(c), by deleting the sub-heading “**Aggregate amount**” and replacing it by the sub-heading “**Amount**”.
- (e) in the Second Schedule –
- (i) in items 12 and 13, by deleting the words “, except where the transfer is made under the Integrated Resort Scheme prescribed under the Investment Promotion Act”;
  - (ii) in item 15, by deleting the words “an investment certificate in respect of a project under the Integrated Resort Scheme” and replacing them by the words “a letter of approval for the implementation of a project under the Real Estate Development Scheme”;
- (f) in the Sixth Schedule, by adding after item 16, the following item -
- |   |          |                                 |
|---|----------|---------------------------------|
| 17. Any document witnessing a transaction, other than a transfer of an immovable property or a movable property in Mauritius, between a non-citizen and a company holding a Global Business Licence under the Financial Services Act 2007 | 3 months | 50 per cent of duty<br>leviable |
|---|----------|---------------------------------|
- (g) in the Seventh Schedule-
- (i) by deleting the words “(section 47)” and replacing them by the words “(section 46A)”;
  - (ii) by adding after item 18, the following item-
- |  |
|--|
| 19. Documents witnessing a transaction between a non-citizen and a company holding a Category 2 Global Business Licence under the Financial Services Act 2007. |
|--|

### 31. Road Traffic Act amended

The Road Traffic Act is amended in section 83(7), by adding after paragraph (e), the following paragraph, the full stop at the end of paragraph (e) being deleted and replaced by the words “; or” –

- (f) a dual-purpose vehicle for the transport of goods or otherwise.

### 32. Stamp Duty Act amended

The Stamp Duty Act is amended in the Schedule –

- (a) in items 14, 15 and 16, by deleting the words “75,000 rupees” and replacing them by the words “100,000 rupees”;
- (b) by adding after item 16, the following items -
  - 17. Document witnessing the transfer of property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the property with a view to selling or transferring the same to that person NIL
  - 18. Copy of document referred to in item 17 for transcription NIL

### 33. State Lands Act amended

The State Lands Act is amended -

- (a) in section 2, in the definition of “defence lands”, by deleting the word “Schedule” and replacing it by the words “First Schedule”;
- (b) in section 5 -
  - (i) by deleting the heading “**Sales by public auction**” and replacing it by the heading “**Sales of State land**”;
  - (ii) by adding after subsection (3), the following subsection –
    - (4) Notwithstanding subsections (1) and (2), the Minister may, subject to the approval of Cabinet, by private contract, sell any portion of land, including any building thereon, forming part of the 1,000 arpents of land to be transferred to Government out of the 2,000 arpents of land to be transferred by the Mauritius Sugar Producers Association (MSPA) in connection with the Government-MSPA deal signed on 22 April 2008.
- (c) in section 6, by inserting after subsection (1B), the following subsections -
  - (1C) A lease granted under subsection (1) for industrial or commercial purposes shall -
    - (a) be valid for a period not exceeding 60 years;
    - (b) in respect of the land leased situated –
      - (i) in a zone specified in Part I of the Second Schedule, be subject to payment of an annual rental corresponding to the zone as specified in Part II of the Second Schedule; or

- (ii) outside the zone referred to in subparagraph (i), be subject to payment of an annual rental as specified in Part III of the Second Schedule; and
- (c) be subject to such other conditions as the Minister thinks fit.

(1D) Notwithstanding subsection (1C) and subject to subsection (1E), any lease for industrial or commercial purposes which is valid at the commencement of this section shall remain governed by its existing terms and conditions.

(1E) The Minister shall make an offer, in such form as he may determine, to the lessee of a lease referred to in subsection (1D) where the land leased is situated -

- (a) in a zone specified in Part I of the Second Schedule; and
  - (i) is of an extent of 15 perches or more; or
  - (ii) is leased for the purposes of a hotel, bungalow complex or guest house; or
- (b) in the city centre of Port Louis,

for the lessee to irrevocably opt, not later than 30 June 2009, to enter into a new lease in respect of the land.

(1F) Notwithstanding subsection (1C), where a large investment project is deemed by the Minister, subject to the approval of Cabinet, to be in the economic interest of Mauritius, the annual rental determined in accordance with that subsection shall be reduced by such amount as may be determined by the Minister, subject to the approval of Cabinet.

(1G) Where a lessee opts for a new lease under subsection (1E), no adjustment or refund shall be made in respect of the rental payable or paid, as the case may be, under the existing lease.

(1H) The Second Schedule shall apply until a fiscal *cadastre* is operational.

- (d) in section 33, by repealing subsection (1) and replacing it by the following subsection -

- (1) The Minister may -
  - (a) make such regulations as he thinks fit for the purposes of this Act;
  - (b) by regulations, amend the Schedules.

- (e) in the Schedule, by deleting the word “**SCHEDULE**” and replacing it by the words “**FIRST SCHEDULE**”;
- (f) by adding after the First Schedule, the Second Schedule specified in the Tenth Schedule to this Act.

### **34. Statutory Bodies Family Protection Fund Act amended**

The Statutory Bodies Family Protection Fund Act is amended -

- (a) in section 2-
  - (i) in the definition of “retire”, by inserting after the words “the age of 60”, the words “or the appropriate new retirement date specified in the second column of the Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule,”;
  - (ii) in the definition of “withdraw”, by inserting after the words “the age of 60”, the words “or the appropriate new retirement date specified in the second column of the Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule,”;
- (b) in section 11(8), by inserting after the words “the age of 60”, the words “or the appropriate new retirement date specified in the second column of the Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule,”;
- (c) in section 13 -
  - (i) by inserting after subsection (1), the following subsections-
    - (1A) An associate in post as at 30 June 2008 may, while in service, opt to cease to contribute to the Fund on reaching the age of 60.
    - (1B) Where an option is made pursuant to subsection (1A), the pension shall be computed on the salary drawn at the time the associate ceases to contribute to the Fund.
    - (1C) In relation to an associate in post as at 30 June 2008, the basic and unreduced pension would continue to be computed at the rate of one six hundredth of the annual salary of the associate as at the date of his death or the date he ceases to be an associate, for each completed month of his contributory service up to a maximum of 400 months.

(1D) Where an associate in service at 1 July 2008 had already opted as at that date for a refund of his contributions in lieu of retaining the eligibility to family benefits, he shall, be refunded his contributions together with compound interest at the rate of 4 per cent per annum, computed annually on 31 December provided he has contributed for at least one year and leaves the service or otherwise ceases to be an associate.

- (ii) in subsection (5), by inserting after the words “the age of 60”, the words “or the appropriate new retirement date specified in the second column of the Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule,”;
- (d) in section 14(5) -
  - (i) in paragraphs (a) and (c), by deleting the words “age of 60” wherever they appear and replacing them by the words “age of 60 or the appropriate new retirement date specified in the second column of the Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule,”;
  - (ii) in paragraph (e), by deleting the words “5(d)” and replacing them by the words “2, 3, 5(b), (c) and (d)”;
- (e) by adding the Schedule specified in the Eleventh Schedule to this Act.

### **35. Statutory Bodies Pension Funds Act amended**

The Statutory Bodies Pension Funds Act is amended -

- (a) in section 2, in the definition of “statutory body”, by deleting the word “Schedule” and replacing it by the words “First Schedule”;
- (b) in section 3(2)(a), by adding after the words “statutory body”, the words “and an officer”;
- (c) in section 4 –
  - (i) in subsection (2) by deleting the words “15 per cent” and replacing them by the words “12 per cent”;
  - (ii) by inserting immediately after subsection (2), the following subsection –

(2A) Where a refund of contribution is made to a person under section 4A(4), any contribution made by the statutory body in respect of that person shall accrue to the Fund and shall be used to offset future contributions.

- (iii) by repealing subsection (3);

(d) by inserting after section 4, the following sections -

**4A. Pension contribution**

(1) Every officer –

- (a) appointed on or after 1 July 2008; or
- (b) who has opted for the pension provisions effective as from 1 July 2008,

shall make a contribution towards his pension at the rate of 6 per cent of his pensionable emoluments which shall, for the purposes of this subsection, not include his car benefit and housing allowance.

(2) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship -

- (a) on or after 1 July 2008; or
- (b) who has opted for the pension provisions effective as from 1 July 2008,

shall make a contribution towards his pension at the rate of 3 per cent of his emoluments.

(3) Any contribution under subsections (1) and (2) shall -

- (a) accrue daily;
- (b) be rounded to the nearest rupee;
- (c) every month, be deducted from emoluments; and
- (d) be paid into the Fund at the end of each month, but not later than the 10<sup>th</sup> of the following month.

(4) Where a person referred to in subsections (1) and (2) has contributed for at least one year and leaves or otherwise ceases to be in the service, he shall be refunded his contributions together with compound interest at the rate of 4 per cent per annum, computed annually on 31 December, provided that no portable pension benefit is transferable and no pension, gratuity or other allowance is payable to him in respect of his past service.

(5) Where an officer has been appointed to act in, or has been assigned the duties of, a higher office, his pensionable emoluments shall, for the purposes of subsection (1), include the acting allowance payable to him for performing the duties of the higher office, subject to such conditions as may be prescribed.

- (e) in section 7 –
  - (i) in subsection (4), by deleting the words “the age of 60” and replacing them by the words “the age of 65”;
  - (ii) in subsection (5), by inserting after the words “the age of 60”, the words “or the appropriate new retirement date specified in the second column of the Second Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule”;
- (f) in section 14(5) –
  - (i) in paragraph (a), by deleting the words “5 years’ service” and replacing them by the words “one year’s service”;
  - (ii) by repealing paragraph (b) and replacing it by the following paragraph -
    - (b) For the purpose of paragraph (a), the portable benefits of the officer shall be computed as if, at the time of his leaving a statutory body, he had become eligible for a gratuity under the Act.
  - (iii) by adding after paragraph (b), the following paragraph -
    - (c) Any transfer of accrued pension rights from past service of an officer shall be subject to any one of the circumstances specified in this section.
- (g) by renumbering the Schedule as the First Schedule;
- (h) by adding after the First Schedule as renumbered, the Second Schedule specified in the Twelfth Schedule to this Act.

### **36. Sugar Industry Efficiency Act 2001 amended**

The Sugar Industry Efficiency Act 2001 is amended by repealing section 31 and replacing it by the following section-

#### **31. Exemption to specified entity**

Notwithstanding this Act and the Morcellement Act, any transaction in respect of any conversion or parcelling of land pursuant to this Act by a specified entity shall be exempted from payment of –

- (a) any land conversion tax payable under this Act; and
- (b) any fee payable under the Morcellement Act.

### **37. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended –

- (a) in section 56, by adding after subsection (3), the following subsection -
  - (4) The Conservator shall make available for collection any deed or document within 15 working days of the date of payment of any fees or other payment on the deed or document.
- (b) in the Third Schedule, by adding after item 1, the following item -
  - 1A. For transcribing a document witnessing the transfer of property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the property with a view to selling or transferring the same to that person NIL

### **38. The Value Added Tax Act amended**

The Value Added Tax Act is amended –

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

“MID levy” means the MID levy chargeable under section 3A of the Excise Act;
- (b) in section 9(5), by deleting the words “or excise duty” wherever they appear and replacing them by the words “, excise duty or MID levy”;
- (c) in section 13 –
  - (i) in paragraph (a) by deleting the word “and”;
  - (ii) by adding after paragraph (b), the following paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” –
    - (c) the MID levy.
- (d) in section 21(3)(c), by deleting the words “paragraph (b)(i)” and replacing them by the words “paragraph (b)”;

(e) in section 38(2), by repealing paragraph (d) and replacing it by the following paragraph -

(d) in addition –

- (i) pay the difference, if any, between 30 per cent of the amount of tax claimed in the notice of assessment and the amount of tax paid under paragraph (c); or
- (ii) where he satisfies the Director-General on reasonable grounds that he is unable to pay the difference referred to in subparagraph (i), give security by way of bank guarantee on such terms and conditions as the Director-General may determine.

(f) by inserting after section 69A, the following section–

**69B. Statement of Practice.**

The Director General shall, from time to time, issue and publish Statements of Practice in relation to the application of specific provisions of this Act.

(g) in the First Schedule-

- (i) by deleting items 13 and 14;
- (ii) by deleting item 16 and replacing it by the following item -
  - 16. Educational and training services provided by institutions registered with the Mauritius Qualification Authority.
- (iii) in item 50(a)(ii), by inserting after the words “payment of money”, the words, “, the provision of prescribed Islamic financing arrangement as defined under the Banking Act 2004”.

(h) in the Fifth Schedule -

- (i) by adding after item 24, the following items –
  - 25. Soluble chemicals being potassium nitrate of H.S Code 2834.21, mono potassium phosphate of H.S Code of 2835.24 and magnesium sulphate of H.S Code 2833.21.
  - 26. Antibiotics of heading No. 29.41.
  - 27. Pharmaceutical products of heading Nos. 30.01 to 30.06.

(ii) by adding after the new item 27, the following words -

“For the purposes of items 2(f) and 2(o) of this Schedule, “fish”, “meat of poultry” and “edible offal of poultry” -

- (a) include food preparations containing more than 20% by weight of fish, sausage, meat of poultry, edible offal of poultry, or any combination thereof; but
- (b) exclude caviar and caviar substitutes of heading 16.04 and stuffed products of heading 19.02 or the preparations of heading No. 21.03 or 21.04.”.

### **39. Validation of resolutions**

The financial resolutions adopted by the National Assembly on 6 June 2008 are validated.

### **40. Commencement**

(1) Sections 9(b), (c) and (d) and 38(a), (b) and (c) shall be deemed to have come into operation on 7 June 2008.

(2) Sections 4, 15(a)(ii), (d), (g), (j) and (m), 17, 19, 21, 22, 23, 27, 34 and 35 shall be deemed to have come into operation on 1 July 2008.

(3) Section 15(a)(i), (c), (f) and (s) shall be deemed to have come into operation on 1 July 2008 in respect of the income year commencing 1 July 2008 and in respect of every subsequent income year.

(4) Section 15(r)(i) shall be deemed to have come into operation on 1 July 2007.

(5) Sections 18(d)(ix) shall come into operation on 1 October 2008.

(6) Section 38(d) shall come into operation on 1 July 2009 in respect of input tax taken in taxable period commencing 1 July 2008 and onwards.

(7) Section 38(g)(i) and (ii) and (h) shall come into operation on 15 July 2008.

Passed by the National Assembly on the eighth day of July two thousand and eight

Ram Ranjit Dowlutta  
*Clerk of the National Assembly*

**FIRST SCHEDULE**  
(section 9(d)(ii))

**Part A**

22.04, 2204.101, 2204.109, 2204.211, 2204.219, 2204.291, 2204.292, 2204.299, 22.05, 2205.109, 2205.901, 2205.909, 22.08, 2208.2011, 2208.2019, 2208.2021, 2208.2029, 2208.209, 2208.301, 2208.309, 2208.50, 2208.60, 2208.9011, 2208.9019, 2208.9031, 2208.9039, 2208.909, 24.02, 2402.10, 2402.201, 2402.202, 2402.203, 2402.204, 2402.901, 2402.902, 2402.903, 2402.904, 2402.909

**Part B**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				
	1604.30	- Caviar and caviar substitutes	kg	Ad valorem or value at importation	30%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.				
		- Sparkling wine:				
	2204.101	--- Champagne	L	Specific duty per litre	Rs 500 per litre	"
	2204.109	--- Other	L	"	Rs 105 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:  -- In containers holding 2 litres or less:				
	2204.211	--- Fortified wine	L	Specific duty per litre	Rs 105 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2204.219	--- Other  -- Other:	L	"	Rs 105 per litre	"
	2204.291	--- In bulk for bottling purposes	L	"	Rs 60 per litre	"
	2204.292	--- Fortified wine	L	"	Rs 105 per litre	"
	2204.299	--- Other	L	"	Rs 105 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.  - In containers holding 2 litres or less:				
	2205.109	--- Other  - Other:	L	"	Rs 105 per litre	"
	2205.901	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 60 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2205.909	--- Other	L	Specific duty per litre	Rs 105 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.  - Spirits obtained by distilling grape wine or grape marc:  --- Cognac:				
	2208.2011	---- In bulk for bottling purposes	L	"	Rs 625 per litre absolute alcohol	"
	2208.2019	---- Other	L	"	Rs 1000 per litre absolute alcohol	"
		--- Brandy:				
	2208.2021	---- In bulk for bottling purposes	L	"	Rs 625 per litre absolute alcohol	"
	2208.2029	---- Other	L	"	Rs 1000 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
	2208.209	--- Other	L	Specific duty per litre	Rs 1000 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		- Whiskies:				
	2208.301	--- In bulk for bottling purposes		"	Rs 625 per litre absolute alcohol	"
	2208.309	--- Other	L	"	Rs 1000 per litre absolute alcohol	"
		- Gin and Geneva:				
	2208.501	--- Distilled gin	L	"	Rs 200 per litre absolute alcohol	"
	2208.502	--- London gin	L	"	Rs 200 per litre absolute alcohol	"
	2208.509	--- Other	L	"	Rs 1000 per litre absolute alcohol	"
		- Vodka:				
	2208.601	--- Vodka produced from alcohol obtained by treating distilled fermented mash of cereals or potato	L	"	Rs 1000 per litre absolute alcohol	"
	2208.609	--- Other	L	"	Rs 200 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		- Other:				
		--- Eau de vie:				
	2208.9011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 625 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.9019	---- Other	L	"	Rs 1000 per litre absolute alcohol	"
		Tequilla:				
	2208.9031	---- In bulk for bottling purposes	L	"	Rs 625 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs 1000 per litre absolute alcohol	"
	2208.909	--- Other	L	"	Rs 1000 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	Kg	Specific per kg	Rs 7600 per kg	"

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
	2402.20	Cigarettes containing tobacco	Kg	Specific per thousand	Rs 2200 per thousand cigarettes	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2402.90	- Other	Kg	Specific per thousand	Rs 2200 per thousand cigarettes	"
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.  - Coal, whether or not pulverised, but not agglomerated:				
	2701.11	-- Anthracite	kg	Ad valorem or value at importation	0%	"
	2701.12	-- Bituminous coal	kg	"	0%	"
	2701.19	-- Other coal	kg	"	0%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		-- Other:				
		--- Motor spirits, including aviation spirit:				
	2710.1911	---- Aviation spirit	L	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2710.192	--- Spirit type jet fuel	L	"	0%	"
		--- Kerosene, including kerosene type jet fuel:				
	2710.1931	---- Jet fuel	L	"	0%	"
	2710.1939	---- Other	L	"	0%	"
		--- Other medium oils and preparations:				
	2710.196	--- Fuel oils	L	"	0%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
27.11		Petroleum gases and other gaseous hydrocarbons.  - Liquefied:				
	2711.13	-- Butanes	kg	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.				
	4813.10	- In the form of booklets or tubes	kg	"	30%	"
	4813.20	- In rolls of a width not exceeding 5 cm	kg	"	30%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
84.19		<p>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</p> <p>- Instantaneous or storage water heaters, non-electric:</p> <p>-- Instantaneous or storage gas water heaters:</p> <p>--- Of the household type</p>				
	8419.111	---	U	Ad valorem or value at importation	15%	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>

Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Statistic al Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
85.16	8516.10	<p>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</p> <p>- Electric instantaneous or storage water heaters and immersion heaters</p>	U	Ad valorem or value at importation	15%	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.  - Vehicles specially designed for travelling on snow; golf cars and similar vehicles:				
	8703.101	---- New	U	Ad valorem or value at importation	30%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.109	---- Used	U	"	30%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
87.04		Motor vehicles for the transport of goods.  - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only:  -- g.v.w. not exceeding 5 tonnes  --- Trucks of pick-up type with single or double space cabin:				
	8704.2111	---- New, with single space cabin	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8704.2113	---- Used, with single space cabin  --- Lorries:	U	"	10%	"
	8704.2121	---- New	U	"	10%	"
	8704.2129	---- Used	U	"	10%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		--- Motor vans, new:				
	8704.2131	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		--- Motor vans, used:				
	8704.2141	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	"	10%	"
	8704.215	--- Motor vehicles chassis of heading 8704.2111, 8704.2112, 8704.2121 and 8704.2131, fitted with engine and cabin only	U	"	10%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		--- Other:				
		-- g.v.w. exceeding 5 tons but not exceeding 20 tons:				
	8704.221	---Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		--- Other:				
	8704.2291	---- New	U	"	10%	"
	8704.2299	---- Used	U	"	10%	"
		-- g.v.w. exceeding 20 tonnes:				
	8704.231	--- Chassis for lorries fitted with engine and cabin only	U	"	10%	"
		--- Other:				
	8704.2391	---- New	U	"	10%	"
	8704.2399	---- Used	U	"	10%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		- Other, with spark- ignition internal combustion piston engine, excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only:  -- g.v.w. not exceeding 5 tonnes:  --- Trucks of pick-up type with single or double space cabin				
	8704.3111	---- New, with single space cabin	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8704.3113	---- Used, with single space cabin  --- Lorries:	U	"	10%	"
	8704.3121	---- New	U	"	10%	"
	8704.3129	---- Used	U	"	10%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		--- Motor vans, new:				
	8704.3131	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		--- Motor vans, used:				
	8704.3141	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	"	10%	"
	8704.315	--- Motor vehicles chassis of heading 8704.3111, 8704.3112, 8704.3121 and 8704.3131, fitted with engine and cabin only	U	"	10%	"
		-- g.v.w. exceeding 5 tonnes:				
	8704.321	--- Chassis for lorries fitted with engine and cabin only	U	"	10%	"
		--- Other:				
	8704.3291	---- New	U	"	10%	"
	8704.3299	---- Used	U	"	10%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		- Other:				
		--- New:				
	8704.9019	---- Other	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8704.909	--- Used	U	"	10%	"
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:				
	8706.0019	---- Other	U	"	10%	"
	8706.009	--- Other	U	"	30%	"
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.  - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
	8711.101	--- New	U	"	15%	"
	8711.109	--- Used	U	"	15%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:  --- Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc:				
	8711.2011	--- New	U	Ad valorem or value at importation	30%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8711.2019	--- Used	U	"	30%	"
		--- Other:				
	8711.9091	---- New	U	"	15%	"
	8711.9099	---- Used	U	"	15%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.  - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:				
	9019.101	--- AQUASPA hydromassage apparatus	kg	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	9019.102	--- Hydro therapy spas	kg	"	15%	"
	9019.103	--- Hydrotherapy pool	kg	"	15%	"
	9019.104	--- Whirlpools, being massage baths equipped with massage tubes	kg	"	15%	"

**SECOND SCHEDULE**  
(*section 9(d)(iii)*)

**PART II – MID levy**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code Excisable goods	Statistic al Unit	Taxable base	Rate of MID levy	Date payable
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.  - Coal, whether or not pulverised, but not agglomerated:				
	2701.11 -- Anthracite	kg	Specific duty per kg	15 cents per kg	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2701.12 -- Bituminous coal	kg	"	15 cents per kg	"
	2701.19 -- Other coal	kg	"	15 cents per kg	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of MID levy	Date payable
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		-- Other:				
		--- Motor spirits, including aviation spirit:				
	2710.1911	---- Aviation spirit	L	Specific duty per litre	15 cents per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2710.1919	---- Other (Mogas)	L	"	15 cents per litre	"
	2710.192	--- Spirit type jet fuel	L	"	15 cents per litre	"
		--- Kerosene, including kerosene type jet fuel:				
	2710.1931	---- Jet fuel	L	"	15 cents per litre	"
	2710.1939	---- Other	L	"	15 cents per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of MID levy	Date payable
		--- Other medium oils and preparations:				
	2710.195	--- Gas oils	L	Specific duty per litre	15 cents per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2710.196	--- Fuel oils	L	"	15 cents per litre	"
27.11		Petroleum gases and other gaseous hydrocarbons.				
		- Liquefied:				
	2711.13	-- Butanes	kg	Specific duty per kg	15 cents per kg	"

**THIRD SCHEDULE***(section 10(k))***FIRST SCHEDULE***(section 2)***Entities**

Agricultural Marketing Board  
Central Electricity Board  
Central Water Authority  
Irrigation Authority  
Mauritius Broadcasting Corporation  
Mauritius Meat Authority  
Mauritius Ports Authority  
Mauritius Sugar Terminal Corporation  
National Transport Corporation  
Road Development Authority  
Rose Belle Sugar Estate Board  
State Trading Corporation  
Sugar Insurance Fund  
Sugar Planters Mechanical Pool Corporation  
Waste Water Management Authority

**FOURTH SCHEDULE***(section 11(f))***FIRST SCHEDULE***(section 8A)***Fish Farming Zones**

In a radius of up to 300m around the following GPS points -

<b>Zone</b>	<b>Area of Sea</b>	<b>Reference Coordinates GPS</b>
1	Baie Fer à Cheval	S 20° 23' 252 E 57° 46' 052
2	Ouest îlot Marianne	S 20° 22' 595 E 57° 45' 520
3	Est Pointe Bambou (1)	S 20° 20' 920 E 57° 46' 923
4	Est Pointe Bambou (2)	S 20° 20' 617 E 57° 46' 927
5	Ouest Ile Flammand	S 20° 19' 467 E 57° 48' 683
6	Nord Est Annanas Bank	S 20° 23' 587 E 57° 45' 919
7	Ferme Marine de Mahebourg (1)	S 20° 20' 058 E 57° 46' 595
8	Ferme Marine de Mahebourg (2)	S 20° 20' 411 E 57° 46' 369

**FIFTH SCHEDULE**  
(section 17(c))

**Fifth Schedule**  
(section 2)

The retirement age of a person in respect of his date of birth shown in column 1 shall be the corresponding age specified in column 2

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
AUGUST	1948	60 years + 1 month	SEPTEMBER	2008
SEPTEMBER	1948	60 years + 2 months	NOVEMBER	2008
OCTOBER	1948	60 years + 3 months	JANUARY	2009
NOVEMBER	1948	60 years + 4 months	MARCH	2009
DECEMBER	1948	60 years + 5 months	MAY	2009
JANUARY	1949	60 years + 6 months	JULY	2009
FEBRUARY	1949	60 years + 7 months	SEPTEMBER	2009
MARCH	1949	60 years + 8 months	NOVEMBER	2009
APRIL	1949	60 years + 9 months	JANUARY	2010
MAY	1949	60 years + 10 months	MARCH	2010
JUNE	1949	60 years + 11 months	MAY	2010
JULY	1949	61 years	JULY	2010
AUGUST	1949	61 years + 1 month	SEPTEMBER	2010
SEPTEMBER	1949	61 years + 2 months	NOVEMBER	2010
OCTOBER	1949	61 years + 3 months	JANUARY	2011
NOVEMBER	1949	61 years + 4 months	MARCH	2011
DECEMBER	1949	61 years + 5 months	MAY	2011
JANUARY	1950	61 years + 6 months	JULY	2011
FEBRUARY	1950	61 years + 7 months	SEPTEMBER	2011
MARCH	1950	61 years + 8 months	NOVEMBER	2011
APRIL	1950	61 years + 9 months	JANUARY	2012
MAY	1950	61 years + 10 months	MARCH	2012

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
JUNE	1950	61 years + 11 months	MAY	2012
JULY	1950	62 years	JULY	2012
AUGUST	1950	62 years + 1 month	SEPTEMBER	2012
SEPTEMBER	1950	62 years + 2 months	NOVEMBER	2012
OCTOBER	1950	62 years + 3 months	JANUARY	2013
NOVEMBER	1950	62 years + 4 months	MARCH	2013
DECEMBER	1950	62 years + 5 months	MAY	2013

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
JANUARY	1951	62 years + 6 months	JULY	2013
FEBRUARY	1951	62 years + 7 months	SEPTEMBER	2013
MARCH	1951	62 years + 8 months	NOVEMBER	2013
APRIL	1951	62 years + 9 months	JANUARY	2014
MAY	1951	62 years + 10 months	MARCH	2014
JUNE	1951	62 years + 11 months	MAY	2014
JULY	1951	63 years	JULY	2014
AUGUST	1951	63 years + 1 month	SEPTEMBER	2014
SEPTEMBER	1951	63 years + 2 months	NOVEMBER	2014
OCTOBER	1951	63 years + 3 months	JANUARY	2015
NOVEMBER	1951	63 years + 4 months	MARCH	2015
DECEMBER	1951	63 years + 5 months	MAY	2015
JANUARY	1952	63 years + 6 months	JULY	2015
FEBRUARY	1952	63 years + 7 months	SEPTEMBER	2015
MARCH	1952	63 years + 8 months	NOVEMBER	2015
APRIL	1952	63 years + 9 months	JANUARY	2016
MAY	1952	63 years + 10 months	MARCH	2016
JUNE	1952	63 years + 11 months	MAY	2016
JULY	1952	64 years	JULY	2016
AUGUST	1952	64 years + 1 month	SEPTEMBER	2016
SEPTEMBER	1952	64 years + 2 months	NOVEMBER	2016
OCTOBER	1952	64 years + 3 months	JANUARY	2017
NOVEMBER	1952	64 years + 4 months	MARCH	2017
DECEMBER	1952	64 years + 5 months	MAY	2017
JANUARY	1953	64 years + 6 months	JULY	2017
FEBRUARY	1953	64 years + 7 months	SEPTEMBER	2017

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
MARCH	1953	64 years + 8 months	NOVEMBER	2017
APRIL	1953	64 years + 9 months	JANUARY	2018
MAY	1953	64 years + 10 months	MARCH	2018
JUNE	1953	64 years + 11 months	MAY	2018
JULY	1953	65 years	JULY	2018
AUGUST 1953 and after		On reaching 65 years		

**SIXTH SCHEDULE***(section 19(e))***FIRST SCHEDULE***(section 8(b)(i)(B))***Phasing of Retirement Age from  
60 to 65 years over the Period 2008 to 2018**

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1948	July 2008
August 1948	September 2008
September 1948	November 2008
October 1948	January 2009
November 1948	March 2009
December 1948	May 2009
January 1949	July 2009
February 1949	September 2009
March 1949	November 2009
April 1949	January 2010
May 1949	March 2010
June 1949	May 2010
July 1949	July 2010
August 1949	September 2010
September 1949	November 2010
October 1949	January 2011
November 1949	March 2011
December 1949	May 2011
January 1950	July 2011
February 1950	September 2011
March 1950	November 2011
April 1950	January 2012
May 1950	March 2012
June 1950	May 2012
July 1950	July 2012
August 1950	September 2012
September 1950	November 2012
October 1950	January 2013
November 1950	March 2013
December 1950	May 2013

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
January 1951	July 2013
February 1951	September 2013
March 1951	November 2013
April 1951	January 2014
May 1951	March 2014
June 1951	May 2014
July 1951	July 2014
August 1951	September 2014
September 1951	November 2014
October 1951	January 2015
November 1951	March 2015
December 1951	May 2015
January 1952	July 2015
February 1952	September 2015
March 1952	November 2015
April 1952	January 2016
May 1952	March 2016
June 1952	May 2016
July 1952	July 2016
August 1952	September 2016
September 1952	November 2016
October 1952	January 2017
November 1952	March 2017
December 1952	May 2017
January 1953	July 2017
February 1953	September 2017
March 1953	November 2017
April 1953	January 2018
May 1953	March 2018
June 1953	May 2018
July 1953	July 2018
August 1953 and thereafter	65 <sup>th</sup> birthday (1 August 2018 or later)

**SECOND SCHEDULE**  
(sections 8(d)(ii)(A), 8A(b)(i)(B) and 8C)

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1953	July 2008
August 1953	September 2008
September 1953	November 2008
October 1953	January 2009
November 1953	March 2009
December 1953	May 2009
January 1954	July 2009
February 1954	September 2009
March 1954	November 2009
April 1954	January 2010
May 1954	March 2010
June 1954	May 2010
July 1954	July 2010
August 1954	September 2010
September 1954	November 2010
October 1954	January 2011
November 1954	March 2011
December 1954	May 2011
January 1955	July 2011
February 1955	September 2011
March 1955	November 2011
April 1955	January 2012
May 1955	March 2012
June 1955	May 2012
July 1955	July 2012
August 1955	September 2012
September 1955	November 2012
October 1955	January 2013
November 1955	March 2013
December 1955	May 2013
January 1956	July 2013
February 1956	September 2013
March 1956	November 2013
April 1956	January 2014
May 1956	March 2014
June 1956	May 2014

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1956	July 2014
August 1956	September 2014
September 1956	November 2014
October 1956	January 2015
November 1956	March 2015
December 1956	May 2015
January 1957	July 2015
February 1957	September 2015
March 1957	November 2015
April 1957	January 2016
May 1957	March 2016
June 1957	May 2016
July 1957	July 2016
August 1957	September 2016
September 1957	November 2016
October 1957	January 2017
November 1957	March 2017
December 1957	May 2017
January 1958	July 2017
February 1958	September 2017
March 1958	November 2017
April 1958	January 2018
May 1958	March 2018
June 1958	May 2018
July 1958	July 2018
August 1958 and thereafter	60 <sup>th</sup> birthday (1 August 2018 or later)

**THIRD SCHEDULE**  
(section 8(d)(ii)(B))

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1958	July 2008
August 1958	September 2008
September 1958	November 2008
October 1958	January 2009
November 1958	March 2009
December 1958	May 2009
January 1959	July 2009
February 1959	September 2009
March 1959	November 2009
April 1959	January 2010
May 1959	March 2010
June 1959	May 2010
July 1959	July 2010
August 1959	September 2010
September 1959	November 2010
October 1959	January 2011
November 1959	March 2011
December 1959	May 2011
January 1960	July 2011
February 1960	September 2011
March 1960	November 2011
April 1960	January 2012
May 1960	March 2012
June 1960	May 2012
July 1960	July 2012
August 1960	September 2012
September 1960	November 2012
October 1960	January 2013
November 1960	March 2013
December 1960	May 2013
January 1961	July 2013
February 1961	September 2013
March 1961	November 2013
April 1961	January 2014
May 1961	March 2014
June 1961	May 2014

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1961	July 2014
August 1961	September 2014
September 1961	November 2014
October 1961	January 2015
November 1961	March 2015
December 1961	May 2015
January 1962	July 2015
February 1962	September 2015
March 1962	November 2015
April 1962	January 2016
May 1962	March 2016
June 1962	May 2016
July 1962	July 2016
August 1962	September 2016
September 1962	November 2016
October 1962	January 2017
November 1962	March 2017
December 1962	May 2017
January 1963	July 2017
February 1963	September 2017
March 1963	November 2017
April 1963	January 2018
May 1963	March 2018
June 1963	May 2018
July 1963	July 2018
August 1963 and thereafter	55 <sup>th</sup> birthday (1 August 2018 or later)

**SEVENTH SCHEDULE**  
(section 22(n))

**NINTH SCHEDULE**  
(section 2)

**Phasing in of Retirement Age**

The retirement age of a person in respect of his date of birth shown in column 1 shall be the corresponding age specified in column 2

COLUMN 1		COLUMN 2	COLUMN 3	
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
AUGUST	1948	60 years + 1 month	SEPTEMBER	2008
SEPTEMBER	1948	60 years + 2 months	NOVEMBER	2008
OCTOBER	1948	60 years + 3 months	JANUARY	2009
NOVEMBER	1948	60 years + 4 months	MARCH	2009
DECEMBER	1948	60 years + 5 months	MAY	2009
JANUARY	1949	60 years + 6 months	JULY	2009
FEBRUARY	1949	60 years + 7 months	SEPTEMBER	2009
MARCH	1949	60 years + 8 months	NOVEMBER	2009
APRIL	1949	60 years + 9 months	JANUARY	2010
MAY	1949	60 years + 10 months	MARCH	2010
JUNE	1949	60 years + 11 months	MAY	2010
JULY	1949	61 years	JULY	2010
AUGUST	1949	61 years + 1 month	SEPTEMBER	2010
SEPTEMBER	1949	61 years + 2 months	NOVEMBER	2010
OCTOBER	1949	61 years + 3 months	JANUARY	2011
NOVEMBER	1949	61 years + 4 months	MARCH	2011
DECEMBER	1949	61 years + 5 months	MAY	2011

COLUMN 1		COLUMN 2	COLUMN 3	
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
JANUARY	1950	61 years + 6 months	JULY	2011
FEBRUARY	1950	61 years + 7 months	SEPTEMBER	2011
MARCH	1950	61 years + 8 months	NOVEMBER	2011
APRIL	1950	61 years + 9 months	JANUARY	2012
MAY	1950	61 years + 10 months	MARCH	2012
JUNE	1950	61 years + 11 months	MAY	2012
JULY	1950	62 years	JULY	2012
AUGUST	1950	62 years + 1 month	SEPTEMBER	2012
SEPTEMBER	1950	62 years + 2 months	NOVEMBER	2012
OCTOBER	1950	62 years + 3 months	JANUARY	2013
NOVEMBER	1950	62 years + 4 months	MARCH	2013
DECEMBER	1950	62 years + 5 months	MAY	2013
JANUARY	1951	62 years + 6 months	JULY	2013
FEBRUARY	1951	62 years + 7 months	SEPTEMBER	2013
MARCH	1951	62 years + 8 months	NOVEMBER	2013
APRIL	1951	62 years + 9 months	JANUARY	2014
MAY	1951	62 years + 10 months	MARCH	2014
JUNE	1951	62 years + 11 months	MAY	2014
JULY	1951	63 years	JULY	2014
AUGUST	1951	63 years + 1 month	SEPTEMBER	2014
SEPTEMBER	1951	63 years + 2 months	NOVEMBER	2014
OCTOBER	1951	63 years + 3 months	JANUARY	2015
NOVEMBER	1951	63 years + 4 months	MARCH	2015
DECEMBER	1951	63 years + 5 months	MAY	2015

COLUMN 1		COLUMN 2	COLUMN 3	
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
JANUARY	1952	63 years + 6 months	JULY	2015
FEBRUARY	1952	63 years + 7 months	SEPTEMBER	2015
MARCH	1952	63 years + 8 months	NOVEMBER	2015
APRIL	1952	63 years + 9 months	JANUARY	2016
MAY	1952	63 years + 10 months	MARCH	2016
JUNE	1952	63 years + 11 months	MAY	2016
JULY	1952	64 years	JULY	2016
AUGUST	1952	64 years + 1 month	SEPTEMBER	2016
SEPTEMBER	1952	64 years + 2 months	NOVEMBER	2016
OCTOBER	1952	64 years + 3 months	JANUARY	2017
NOVEMBER	1952	64 years + 4 months	MARCH	2017
DECEMBER	1953	64 years + 5 months	MAY	2017
JANUARY	1953	64 years + 6 months	JULY	2017
FEBRUARY	1953	64 years + 7 months	SEPTEMBER	2017
MARCH	1953	64 years + 8 months	NOVEMBER	2017
APRIL	1953	64 years + 9 months	JANUARY	2018
MAY	1953	64 years + 10 months	MARCH	2018
JUNE	1953	64 years + 11 months	MAY	2018
JULY	1953	65 years	JULY	2018
AUGUST 1953 and after		On reaching 65 years		

**EIGHTH SCHEDULE***(section 23(e))***SECOND SCHEDULE***(section 2)***Phasing in of Retirement Age**

The retirement age of a person in respect of his date of birth shown in column 1 shall be the corresponding age specified in column 2

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
AUGUST	1948	60 years + 1 month	SEPTEMBER	2008
SEPTEMBER	1948	60 years + 2 months	NOVEMBER	2008
OCTOBER	1948	60 years + 3 months	JANUARY	2009
NOVEMBER	1948	60 years + 4 months	MARCH	2009
DECEMBER	1948	60 years + 5 months	MAY	2009
JANUARY	1949	60 years + 6 months	JULY	2009
FEBRUARY	1949	60 years + 7 months	SEPTEMBER	2009
MARCH	1949	60 years + 8 months	NOVEMBER	2009
APRIL	1949	60 years + 9 months	JANUARY	2010
MAY	1949	60 years + 10 months	MARCH	2010
JUNE	1949	60 years + 11 months	MAY	2010
JULY	1949	61 years	JULY	2010
AUGUST	1949	61 years + 1 month	SEPTEMBER	2010
SEPTEMBER	1949	61 years + 2 months	NOVEMBER	2010
OCTOBER	1949	61 years + 3 months	JANUARY	2011
NOVEMBER	1949	61 years + 4 months	MARCH	2011
DECEMBER	1949	61 years + 5 months	MAY	2011

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
JANUARY	1950	61 years + 6 months	JULY	2011
FEBRUARY	1950	61 years + 7 months	SEPTEMBER	2011
MARCH	1950	61 years + 8 months	NOVEMBER	2011
APRIL	1950	61 years + 9 months	JANUARY	2012
MAY	1950	61 years + 10 months	MARCH	2012
JUNE	1950	61 years + 11 months	MAY	2012
JULY	1950	62 years	JULY	2012
AUGUST	1950	62 years + 1 month	SEPTEMBER	2012
SEPTEMBER	1950	62 years + 2 months	NOVEMBER	2012
OCTOBER	1950	62 years + 3 months	JANUARY	2013
NOVEMBER	1950	62 years + 4 months	MARCH	2013
DECEMBER	1950	62 years + 5 months	MAY	2013
JANUARY	1951	62 years + 6 months	JULY	2013
FEBRUARY	1951	62 years + 7 months	SEPTEMBER	2013
MARCH	1951	62 years + 8 months	NOVEMBER	2013
APRIL	1951	62 years + 9 months	JANUARY	2014
MAY	1951	62 years + 10 months	MARCH	2014
JUNE	1951	62 years + 11 months	MAY	2014
JULY	1951	63 years	JULY	2014
AUGUST	1951	63 years + 1 month	SEPTEMBER	2014
SEPTEMBER	1951	63 years + 2 months	NOVEMBER	2014
OCTOBER	1951	63 years + 3 months	JANUARY	2015
NOVEMBER	1951	63 years + 4 months	MARCH	2015
DECEMBER	1951	63 years + 5 months	MAY	2015

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
JANUARY	1952	63 years + 6 months	JULY	2015
FEBRUARY	1952	63 years + 7 months	SEPTEMBER	2015
MARCH	1952	63 years + 8 months	NOVEMBER	2015
APRIL	1952	63 years + 9 months	JANUARY	2016
MAY	1952	63 years + 10 months	MARCH	2016
JUNE	1952	63 years + 11 months	MAY	2016
JULY	1952	64 years	JULY	2016
AUGUST	1952	64 years + 1 month	SEPTEMBER	2016
SEPTEMBER	1952	64 years + 2 months	NOVEMBER	2016
OCTOBER	1952	64 years + 3 months	JANUARY	2017
NOVEMBER	1952	64 years + 4 months	MARCH	2017
DECEMBER	1953	64 years + 5 months	MAY	2017
JANUARY	1953	64 years + 6 months	JULY	2017
FEBRUARY	1953	64 years + 7 months	SEPTEMBER	2017
MARCH	1953	64 years + 8 months	NOVEMBER	2017
APRIL	1953	64 years + 9 months	JANUARY	2018
MAY	1953	64 years + 10 months	MARCH	2018
JUNE	1953	64 years + 11 months	MAY	2018
JULY	1953	65 years	JULY	2018
AUGUST 1953 and after		On reaching 65 years		

**NINTH SCHEDULE***(section 27(g))***FIRST SCHEDULE***(sections 6(1)(a)(ii), 6B(b)(i)(B), 8(1)(b)(i)(A)(AB) and 8(4))***Phasing of Retirement Age from  
60 to 65 years over the Period 2008 to 2018**

Month and Year of Birth	New Retirement Date
July 1948	July 2008
August 1948	September 2008
September 1948	November 2008
October 1948	January 2009
November 1948	March 2009
December 1948	May 2009
January 1949	July 2009
February 1949	September 2009
March 1949	November 2009
April 1949	January 2010
May 1949	March 2010
June 1949	May 2010
July 1949	July 2010
August 1949	September 2010
September 1949	November 2010
October 1949	January 2011
November 1949	March 2011
December 1949	May 2011
January 1950	July 2011
February 1950	September 2011
March 1950	November 2011
April 1950	January 2012
May 1950	March 2012
June 1950	May 2012
July 1950	July 2012
August 1950	September 2012
September 1950	November 2012
October 1950	January 2013
November 1950	March 2013
December 1950	May 2013

Month and Year of Birth	New Retirement Date
January 1951	July 2013
February 1951	September 2013
March 1951	November 2013
April 1951	January 2014
May 1951	March 2014
June 1951	May 2014
July 1951	July 2014
August 1951	September 2014
September 1951	November 2014
October 1951	January 2015
November 1951	March 2015
December 1951	May 2015
January 1952	July 2015
February 1952	September 2015
March 1952	November 2015
April 1952	January 2016
May 1952	March 2016
June 1952	May 2016
July 1952	July 2016
August 1952	September 2016
September 1952	November 2016
October 1952	January 2017
November 1952	March 2017
December 1952	May 2017
January 1953	July 2017
February 1953	September 2017
March 1953	November 2017
April 1953	January 2018
May 1953	March 2018
June 1953	May 2018
July 1953	July 2018
August 1953 and thereafter	65 <sup>th</sup> birthday (1 August 2018 or later)

**SECOND SCHEDULE***(section 8(3)(b)(i))*

Month and Year of Birth	New Retirement Date
July 1953	July 2008
August 1953	September 2008
September 1953	November 2008
October 1953	January 2009
November 1953	March 2009
December 1953	May 2009
January 1954	July 2009
February 1954	September 2009
March 1954	November 2009
April 1954	January 2010
May 1954	March 2010
June 1954	May 2010
July 1954	July 2010
August 1954	September 2010
September 1954	November 2010
October 1954	January 2011
November 1954	March 2011
December 1954	May 2011
January 1955	July 2011
February 1955	September 2011
March 1955	November 2011
April 1955	January 2012
May 1955	March 2012
June 1955	May 2012
July 1955	July 2012
August 1955	September 2012
September 1955	November 2012
October 1955	January 2013
November 1955	March 2013
December 1955	May 2013
January 1956	July 2013
February 1956	September 2013
March 1956	November 2013
April 1956	January 2014
May 1956	March 2014
June 1956	May 2014

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1956	July 2014
August 1956	September 2014
September 1956	November 2014
October 1956	January 2015
November 1956	March 2015
December 1956	May 2015
January 1957	July 2015
February 1957	September 2015
March 1957	November 2015
April 1957	January 2016
May 1957	March 2016
June 1957	May 2016
July 1957	July 2016
August 1957	September 2016
September 1957	November 2016
October 1957	January 2017
November 1957	March 2017
December 1957	May 2017
January 1958	July 2017
February 1958	September 2017
March 1958	November 2017
April 1958	January 2018
May 1958	March 2018
June 1958	May 2018
July 1958	July 2018
August 1958 and thereafter	60 <sup>th</sup> birthday (1 August 2018 or later)

**THIRD SCHEDULE**  
(section 8(3)(b)(ii))

Month and Year of Birth	New Retirement Date
July 1958	July 2008
August 1958	September 2008
September 1958	November 2008
October 1958	January 2009
November 1958	March 2009
December 1958	May 2009
January 1959	July 2009
February 1959	September 2009
March 1959	November 2009
April 1959	January 2010
May 1959	March 2010
June 1959	May 2010
July 1959	July 2010
August 1959	September 2010
September 1959	November 2010
October 1959	January 2011
November 1959	March 2011
December 1959	May 2011
January 1960	July 2011
February 1960	September 2011
March 1960	November 2011
April 1960	January 2012
May 1960	March 2012
June 1960	May 2012
July 1960	July 2012
August 1960	September 2012
September 1960	November 2012
October 1960	January 2013
November 1960	March 2013
December 1960	May 2013
January 1961	July 2013
February 1961	September 2013
March 1961	November 2013
April 1961	January 2014
May 1961	March 2014
June 1961	May 2014

Month and Year of Birth	New Retirement Date
July 1961	July 2014
August 1961	September 2014
September 1961	November 2014
October 1961	January 2015
November 1961	March 2015
December 1961	May 2015
January 1962	July 2015
February 1962	September 2015
March 1962	November 2015
April 1962	January 2016
May 1962	March 2016
June 1962	May 2016
July 1962	July 2016
August 1962	September 2016
September 1962	November 2016
October 1962	January 2017
November 1962	March 2017
December 1962	May 2017
January 1963	July 2017
February 1963	September 2017
March 1963	November 2017
April 19563	January 2018
May 1963	March 2018
June 1963	May 2018
July 1963	July 2018
August 1963 and thereafter	55 <sup>th</sup> birthday (1 August 2018 or later)

**TENTH SCHEDULE***(section 33(f))***SECOND SCHEDULE***(section 6(1C)(b))***PART I - ZONE**

	A	B	C	D	E
1.	From the boundary separating Trou aux Biches Public Beach declared under General Notice 206 of 1940 and the southern limit of Trou aux Biches Fish Landing Station to Anse La Raie Youth Camp	From Anse La Raie Youth Camp to Southern boundary of Bassin Faoulez		From Southern boundary of Bassin Faoulez to Mouth of Rivière du Rempart	
2.	From Pointe de Flacq Cemetery to Limekiln Trou D'Eau Douce	From Mouth of Rivière du Rempart to Pointe de Flacq Cemetery			
3.	From Pointe Jérôme Youth Camp to Public beach at La Cambuse declared under General Notice 2147 of 1996	From Limekiln Trou D'Eau Douce to Mouth of Rivière Sèche	From Mouth of Rivière La ChauX to Pointe Jérôme Youth Camp		From Mouth of Rivière Sèche to Mouth of Rivière La ChauX
4.			From Mouth of Rivière Patates to St Martin Cemetery	From Mouth of Rivière Bain des Négresses to Mouth of Rivière Patates	From Public beach at La Cambuse declared under General Notice 2147 of 1996 to Mouth of Rivière Bain des Négresses

	A	B	C	D	E
5	From Intersection of P.G. L'Embrasure with Black River Savanne Coastal Road (B 9) to the boundary separating the industrial site leased as hotel and that of golf course at P.G. Le Morne Brabant		From the boundary separating the industrial site leased as hotel and that of golf course at P.G. Le Morne Brabant to Barachois Les Salines	From St Martin Cemetery to intersection P.G. L'Embrasure with Black River Savanne Coast Road (B 9)	
6	From Barachois Les Salines to Northern boundary of Part of P.G. Anna leased as a campement site having at its southern boundary Public Beach P.G. Anna declared under General Notice 348 of 1991		From Northern boundary of Part of P.G. Anna leased as a campement site having at its southern boundary Public Beach P.G. Anna declared under General Notice 348 of 1991 to Public beach at P.G. Mon Plaisir declared under General Notice 609 of 1991	From Public beach at P.G. Mon Plaisir declared under General Notice 609 of 1991 to Mouth of Grand River North West	From Mouth of Rivulet Terre Rouge to the boundary lying south of Rue des Aigles, at a distance of 74 m measured south along Baie du Tombeau Road (B 29)
7		From Junction of Japonais Road with Pointe aux Piments Mont Choisy Coast Road to the boundary separating Trou aux Biches Public beach declared under General Notice 206 of 1940 and the southern limit of Trou aux Biches Fish Landing Station		From the boundary lying south of Rue des Aigles, at a distance of 74 m measured south along Baie du Tombeau Road (B 29) to Junction of Japonais Road with Pte aux Piments Mon Choisy Coast Road	

**PART II – ANNUAL RENTAL**

Zone	Annual rental per arpent	
	Renewal of lease (Rs)	New lease (Rs)
A	600,000	800,000
B	480,000	640,000
C	420,000	560,000
D	360,000	480,000
E	300,000	400,000

1. For the purposes of this Part, the annual rental shall -
  - (a) in respect of that portion of the land which is situated within 81.21 metres from the high water mark, be as specified in the above table;
  - (b) in respect of that portion of the land which is situated beyond 81.21 metres from the high water mark, be reduced by 25 per cent.
  
2. The annual rental calculated under paragraph 1(a) and (b) shall be reduced -
  - (a) by zero per cent, for the first 5 arpents;
  - (b) by 10 per cent, for the next 10 arpents; and
  - (c) by 20 per cent, for the remainder.
  
3. The annual rental calculated under paragraphs 1(a) and (b) and 2 shall be adjusted every 3 years by reference to the cumulative inflation rate based on the Consumer Price Index during the 3-year period, which shall not exceed 15.7625 per cent in any case.
  
4. The annual rental calculated under paragraphs 1(a) and (b) and 2 shall, in respect of existing lessees, at the commencement of section 6(1C) be again reduced by -
  - (a) 30 per cent in respect of the first year of the new lease;
  - (b) 20 per cent in respect of the second year of the new lease;
  - (c) 10 per cent in respect of the third year of the new lease;
  - (d) 5 per cent in respect of the fourth year of the new lease; after adding the adjustment calculated under paragraph 3;
  - (e) zero per cent in respect of the fifth and every succeeding year of the new lease.

5. The annual rental calculated under paragraphs 1(a) and (b) and 2 shall, in respect of new lessees, be again reduced by -

- (a) 75 per cent for the first year of the lease;
- (b) 50 per cent for the second year of the lease;
- (c) 25 per cent for the third year of the lease;
- (d) 15 per cent for the fourth year of the lease, after adding the adjustment calculated under paragraph 3; and
- (e) zero per cent for the fifth and every succeeding year of the lease.

### **PART III – ANNUAL RENTAL**

1. Where the land is situated outside the zone referred to in section 6(1C)(b)(i), the annual rental shall be calculated -

- (a) in the case of existing lessees at the commencement of section 6(1C), at the rate of 3 per cent of the market value of the land; or
- (b) in the case of new lessees, at the rate of 4 per cent of the market value of the land.

2. The market value under paragraph 1 shall be determined by the Chief Government Valuer who, for that purpose, shall keep and maintain a valuation database in the manner referred to in section 28(7A) and (7B) of the Land (Duties and Taxes) Act.

**ELEVENTH SCHEDULE***(section 34(e))***SCHEDULE***(section 2)***Phasing of Retirement Age from  
60 to 65 years over the Period 2008 to 2018**

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1948	July 2008
August 1948	September 2008
September 1948	November 2008
October 1948	January 2009
November 1948	March 2009
December 1948	May 2009
January 1949	July 2009
February 1949	September 2009
March 1949	November 2009
April 1949	January 2010
May 1949	March 2010
June 1949	May 2010
July 1949	July 2010
August 1949	September 2010
September 1949	November 2010
October 1949	January 2011
November 1949	March 2011
December 1949	May 2011
January 1950	July 2011
February 1950	September 2011
March 1950	November 2011
April 1950	January 2012
May 1950	March 2012
June 1950	May 2012
July 1950	July 2012
August 1950	September 2012
September 1950	November 2012
October 1950	January 2013
November 1950	March 2013
December 1950	May 2013

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
January 1951	July 2013
February 1951	September 2013
March 1951	November 2013
April 1951	January 2014
May 1951	March 2014
June 1951	May 2014
July 1951	July 2014
August 1951	September 2014
September 1951	November 2014
October 1951	January 2015
November 1951	March 2015
December 1951	May 2015
January 1952	July 2015
February 1952	September 2015
March 1952	November 2015
April 1952	January 2016
May 1952	March 2016
June 1952	May 2016
July 1952	July 2016
August 1952	September 2016
September 1952	November 2016
October 1952	January 2017
November 1952	March 2017
December 1952	May 2017
January 1953	July 2017
February 1953	September 2017
March 1953	November 2017
April 1953	January 2018
May 1953	March 2018
June 1953	May 2018
July 1953	July 2018
August 1953 and thereafter	65 <sup>th</sup> birthday (1 August 2018 or later)

**TWELFTH SCHEDULE***(section 35(h))***SECOND SCHEDULE***(section 7(5))***Phasing of Retirement Age from  
60 to 65 years over the Period 2008 to 2018**

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
July 1948	July 2008
August 1948	September 2008
September 1948	November 2008
October 1948	January 2009
November 1948	March 2009
December 1948	May 2009
January 1949	July 2009
February 1949	September 2009
March 1949	November 2009
April 1949	January 2010
May 1949	March 2010
June 1949	May 2010
July 1949	July 2010
August 1949	September 2010
September 1949	November 2010
October 1949	January 2011
November 1949	March 2011
December 1949	May 2011
January 1950	July 2011
February 1950	September 2011
March 1950	November 2011
April 1950	January 2012
May 1950	March 2012
June 1950	May 2012
July 1950	July 2012
August 1950	September 2012
September 1950	November 2012
October 1950	January 2013
November 1950	March 2013
December 1950	May 2013

<b>Month and Year of Birth</b>	<b>New Retirement Date</b>
January 1951	July 2013
February 1951	September 2013
March 1951	November 2013
April 1951	January 2014
May 1951	March 2014
June 1951	May 2014
July 1951	July 2014
August 1951	September 2014
September 1951	November 2014
October 1951	January 2015
November 1951	March 2015
December 1951	May 2015
January 1952	July 2015
February 1952	September 2015
March 1952	November 2015
April 1952	January 2016
May 1952	March 2016
June 1952	May 2016
July 1952	July 2016
August 1952	September 2016
September 1952	November 2016
October 1952	January 2017
November 1952	March 2017
December 1952	May 2017
January 1953	July 2017
February 1953	September 2017
March 1953	November 2017
April 1953	January 2018
May 1953	March 2018
June 1953	May 2018
July 1953	July 2018
August 1953 and thereafter	65 <sup>th</sup> birthday (1 August 2018 or later)