

Note:- The text of this internet version has been prepared to reflect the regulations made on 29 September 2003. The authoritative version is the one published in the *Government Gazette* of Mauritius.

*Government Notice No     of 2003*

**THE LAND (DUTIES AND TAXES) ACT**  
**Regulations made by the Minister under section 47 of the**  
**Land (Duties and Taxes) Act**

1. These regulations may be cited as the Campement Site Tax and Campement Tax (Exemption) Regulations 2003.
2. In these regulations -  
  
“agriculture” includes the use of land for grazing or conservation purposes and fish farming.
3. (1) Where a campement site is crossed by a public road, that part of the campement site other than that which lies between the public road and the high water mark shall be exempt from campement site tax.  
  
(2) The exemption under paragraph (1) shall not apply except upon production to the authorised officer of a memorandum of survey or survey report together with a site plan indicating that part of the site which lies between the public road and the high water mark and the other part of the site.
4. (1) Subject to paragraphs (2), (3) and (5), where a campement site is used primarily for agricultural purposes, the campement site shall be exempt from campement site tax.  
  
(2) Where a campement site had been used primarily for agricultural purposes for any period ending 30 June 2002 and is situated partly within 81.21 metres from the high water mark, that part of the site which lies beyond 81.21 metres from the high water mark shall be exempt from campement site tax.  
  
(3) Where a campement site used primarily for agricultural purposes is situated partly within 81.21 metres from the high water mark and contains a building or structure on that part of the campement site which lies within 81.21 metres from the high water mark, the owner shall be exempt from the payment of campement site tax, except for the plot of land used for the building or structure.  
  
(4) For the purposes of paragraph (3), the plot of land used for the building or structure shall be the actual acreage used.

- (5) Where a campement site is used primarily for agricultural purposes and is situated partly within 81.21 metres from the high water mark, that part of the campement site which lies within 81.21 metres from the high water mark shall be exempt from campement site tax where it forms part of a golf course.
  - (6) The exemption under this regulation shall not apply except on production to the authorised officer of -
    - (a) a memorandum of survey or survey report together with a site plan of the campement site indicating that part of the site which lies within 81.21 metres from the high water mark and the other part of the site;
    - (b) the actual acreage used for the building or structure referred to in paragraph (3).
  - (7) Where a campement site qualifies for exemption under this regulation, it shall be exempt from campement site tax in respect of the whole of the campement site for any period ending 30 June 2002.
  - (8) Notwithstanding paragraphs (2), (3) and (7), where any campement site tax has been paid in respect of the campement site, no refund of such tax shall be made.
5. (1) Regulation 4 shall not apply to a campement site used for a hotel.
- (2) (a) Where a campement site situate on *Pas Géométriques* is leased for new hotel projects or extension of existing hotels, the owner shall be exempt from the payment of campement site tax.
  - (b) An exemption under subparagraph (a) shall apply from the date of the lease of the land and shall cease to apply after the expiry of 2 years from the opening of the hotel or the extension of the existing hotel.
- (3) Where a hotel is located on a campement site situate on *Pas Géométriques*, the owner shall, subject to paragraph (2), be exempt from the payment of campement site tax to the extent of the rental payable on the lease of the campement site.
  - (4) Where a campement site is freehold land and is used for a hotel, the owner shall be exempt from the payment of campement site tax to the extent of 25 per cent of the campement site tax leviable thereon.
6. (1) Where a campement site contains a building which is occupied exclusively by the owner as a sole residence for himself and his family and he, his spouse or his unmarried minor children are not the owners of any other premises, either solely or in common with others, which is used or normally usable for residential purposes, the owner shall be exempt from the payment of campement site tax.

- (2) Paragraph (1) shall not apply where the owner is -
- (a) a body corporate;
  - (b) 2 or more persons jointly, other than -
    - (i) spouses whose matrimonial regime is governed by articles 1475 and 1478 of the Code Civil Mauricien;
    - (ii) a succession consisting of a surviving spouse and his children or such children only;
    - (iii) a partnership between ascendants and descendants;
    - (iv) a partnership between spouses;
    - (v) a partnership between brothers and sisters.

7. Where the part of a campement site qualifies for exemption from campement site tax under regulation 4(2), the owner shall be exempt from the payment of campement tax on any building or structure situated on that part of the campement site.

8. The Campement Site Tax (Exemption) Regulations 1985 are repealed.

9. Regulations 4(2), (3), and 7 shall be deemed to have come into operation on 1 July 2002.

Made by the Minister on 29 September 2003