

THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2017

Act No. 10 of 2017

I assent

BIBI AMEENAH FIRDAUS GURIB-FAKIM

24 July 2017

President of the Republic

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Advertisements Regulation Act amended
3. Bank of Mauritius Act amended
4. Banking Act amended
5. Borrower Protection Act amended
6. Build Operate Transfer Projects Act 2016 amended
7. Building Control Act amended
8. Civil Service Family Protection Scheme Act amended
9. Clinical Trials Act amended
10. Commissions of Inquiry Act amended
11. Companies Act amended
12. Customs Act amended
13. Customs Tariff Act amended
14. Employment Rights Act amended
15. Excise Act amended
16. Fair Trading Act amended

17. Finance and Audit Act amended
18. Finance (Miscellaneous Provisions) Act 2016 amended
19. Financial Reporting Act amended
20. Financial Services Act amended
21. Fisheries and Marine Resources Act amended
22. Freeport Act amended
23. Gambling Regulatory Authority Act amended
24. Human Resource Development Act amended
25. Immigration Act amended
26. Income Tax Act amended
27. Information and Communication Technologies Act amended
28. Insolvency Act amended
29. Investment Promotion Act amended
30. Land (Duties and Taxes) Act amended
31. Local Government Act amended
32. Mauritius Accreditation Service Act amended
33. Mauritius Cane Industry Authority Act amended
34. Mauritius Revenue Authority Act amended
35. Morcellement Act amended
36. National Heritage Fund Act amended
37. National Identity Card Act amended
38. National Pensions Act amended
39. National Savings Fund Act amended
40. Non-Citizens (Employment Restriction) Act amended
41. Non-Citizens (Property Restriction) Act amended
42. Pensions Act amended
43. Public Debt Management Act amended
44. Public Procurement Act amended
45. Registrar-General Act amended
46. Registration Duty Act amended
47. Road Traffic Act amended
48. Sale of Immovable Property Act amended
49. Securities Act amended
50. Stamp Duty Act amended
51. Statistics Act amended
52. Statutory Bodies (Accounts and Audit) Act amended
53. Statutory Bodies Pension Funds Act amended
54. Sugar Industry Efficiency Act amended

31. Local Government Act amended

The Local Government Act is amended –

- (a) in section 95, by inserting, after subsection (6), the following new subsection –

(6A) (a) Notwithstanding subsection (6) and Subpart CA, general rate levied pursuant to subsection (6) shall not be payable –

- (i) where, following an alteration in a valuation list, a claim, in respect of the financial year starting on 1 July 2015 and ending on 30 June 2016 or previous financial years, is issued –

(A) before the commencement of this subsection and remains unpaid on the commencement of this subsection; or

(B) on or after the commencement of this subsection; or

- (ii) in such other cases as may be prescribed.

- (b) In this subsection –

“valuation list” means a list kept by a Municipal City Council or Municipal Town Council containing particulars of immovable property situated in that Municipal City Council or Municipal Town Council, as the case may be.

- (b) in section 117 –

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

(2A) Subsection (2) shall not apply to –

- (a) a person who intends to set up a greenhouse for crop production on agricultural land; or

- (b) a person who intends to carry out such classified trade as may be prescribed.
- (ii) in subsection (4) –
 - (A) by inserting, after paragraph (a), the following new paragraph –
 - (aa) Subject to the conditions of the morcellement permit and guidelines issued by the relevant authorities, where an application under paragraph (a) is made in respect of a building or land found within a morcellement, no clearance shall be required from the Central Electricity Board, Central Water Authority and Waste Water Management Authority.
 - (B) by adding the following new paragraph –
 - (e) In this subsection –
 - “morcellement” has the same meaning as in the Morcellement Act;
 - “morcellement permit” has the same meaning as in the Morcellement Act.

32. Mauritius Accreditation Service Act amended

The Mauritius Accreditation Service Act is amended, in section 8(1) –

- (a) in paragraph (a), by deleting the words “who shall be the Permanent Secretary of the Ministry” and replacing them by the words “, to be appointed by the Minister”;
- (b) by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –
 - (ba) a representative of the Ministry responsible for the subject of industry; and