INCOME TAX ACT

Act 16 of 1995 – 1 July 1996

Amended GN 214/11 (cio 1/7/2008); 20/11; 28/11 (P 21/11 – cio 15 12/11); 37/11; GN 58/12 (cio 1/3/12); 8/12 (cio 1/7/12); 15/12 (P41/12 – cio 1/11/12); 26/12 (cio 1/2/09 – s. 12(w)(ii)(A); 1/11/12 – s. 12(a); 22/12/12; 1/1/13 – s. 12(a), (l), (m), (n), (r), (s), (y), (z); 1/1/13 and in respect of every subsequent income year – 12(b), (k) , (x)(iii); in respect of the year of assessment commencing 1/1/13 and in respect of every subsequent year of assessment – s. 12(e), (o), (p), (q),(x)(i) and (ii); GN 54/13 (cio 1/1/13); 26/13 (cio 1/11/13; 21/13/13; 1/1/14; 1/1/15); 21/13 (cio 14/2/14); GN 5/14 (cio 1/1/13; 1/1/14); GN 156/14 (cio 9/8/14); GN 3/15 (cio 25/09/07; 24/01/15); 9/15 (cio 14/5/15; 1/7/15, 1/7/15 in respect of assessment year commencing on 1/7/15 and in respect of every subsequent assessment year, 1/7/15 in respect of income year commencing on 1/7/15 and in respect of every income year, 1/6/16; 1/7/16)); 32/15 (cio 29/1/16); GN 28/16 (cio 26/2/16); 18/16 (cio 1/17/16 and in respect of every subsequent assessment year, 1/7/15 (in respect of income year commencing on 1/7/16 and in respect of every subsequent income year); 18/16 – cio 7/9/16; 1/10/16); 1/1/17); 1/7/17 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment); GN 231/16 (cio 5/11/16); 24/16 (P60/16 – cio 3/1/17); 35/16 (P 1/17 – cio 11/1/17); GN 46/17 (cio 1/7/16); 4/17 (NIF); 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year, 10/17 (s. 26(zk), (zr) – P38/17 cio 1/7/17); 10/17 (s26(zc) cio 1/1/18); 4/17 (P41/17 cio 1/1/18);11/17 (P53/17 cio 15/1/18); GN 22/18 (cio 1/1/18); 16/17 (cio 18/1/18); 11/18 (cio 1/7/17, 14/6/18, , 1/1/18, 1/7/18, 1/10/18; 1/1/9); GN 128/18 (cio 1/1/19); GN 76/19 (cio 26/12/15; GN 97/19 (cio 1/1/16); GN 107/19 (cio 11/6/19); 20/19 – P45/19 (cio 24/10/19); 13/19 (cio 1/7/17, 14/12/17, 1/7/18, 1/7/19, 25/7/19, 1/7/2020; 23/17 – P1/2020 (cio 16/1/2020); GN 27/2020 (cio 14/7/2017, 24/1/2020,); 1/2020 [cio 23/3/2020 except for ss 150B(12) – (cio 16/5/2020) and 150C(9) – (cio 16/5/2020)]; 20/19 – P45/19 (cio 24/10/19); 11/18 (1/7/2020); 13/19 (cio 1/7/2020); 7/2020 (cio 1/7/2020, 7/8/2020, 1/9/2020, 1/7/2021); GN 232/2020 (cio 1/7/2020, 7/8/2020); GN 286/2020 (cio 16/11/12, 1/1/19, 5/7/19, 1/7/2020, 1/7/2021); GN 295/2020 (cio 1/1/19, 1/7/2021); 15/21 (cio 5/7/19, 1/7/2020, 1/11/2020, 1/1/21, 1/3/21, 1/7/21, 5/8/21, partly NIF); GN 294/21 (cio 1/9/2020); 21/21 – P 12/22 (cio 7/2/22); 3/22 – P 18/22(cio 16/5/22); 15/22 (cio1/7/21, 1/7/22, 2/8/22, 3/10/22, 1/7/23, partly NIF); GN 289/22 (cio in respect of the income year commencing on 1 July 2022 and in respect of every subsequent income year); GN 36/23 (cio 1/4/23); 12/23 (cio 16/1/23, 1/7/23, 20/7/23, 1/7/24); 12/23 –Rp 2/23 (cio 5/8/23); 20/23 – P 10/24 (cio 29/3/24); 11/24 (cio 1/7/24; 1/7/25; 27/7/24; 17/11/23; 1/7/24; 7/6/24; 1/1/24); 18/24 (cio 21/12/24); 18/25 (cio 1/7/25, 9/8/25, 1/10/25, 1/7/26); 13/25 – P24/25 (cio 5/1/26); 3/26 (cio 18/4/26); 14/26 (cio 1/7/25, 1/7/26, 13/8/26, 19/6/26, 1/7/27);

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INCOME TAX ACT

EDITORIAL NOTE: The words "Class B Banking Licence" have been replaced by the words "Category 2 Banking Licence" wherever they appear, by s. 14 (ab) of Act 20 of 2002; the words "Commissioner" and "Commissioner of Income Tax" have been replaced by the word "Director-General" wherever they appear, by s. 27(10)(t) of Act 33 of 2004 w.e.f. 1 July 2006.

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Income Tax Act.

2. Interpretation

In this Act –

"absentee" means –

(a) an individual who is, at the relevant time, not in Mauritius;

(b) a company which does not have a permanent place of business in Mauritius at which it carries on business in its own name; or

(c) a company not incorporated in Mauritius which is declared by the Director-General to be an absentee by notice given to that company or to its agent in Mauritius;

"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;

"agent" includes a person deemed by section 81, 82, or 83 to be an agent;

"allowable deduction" means –

(a) in the case of an individual, any expenditure, loss or allowance which is deductible under Sub-part B of Part III; or

(b) in any other case, any expenditure, loss, or allowance which is deductible under Sub-part C of Part IV,

for the purpose of ascertaining net income;

"appropriate retiring age" has the meaning assigned to it in section 23;

"approved investment trust company" means a public company, approved by the Director-General, the principal objects of which are to invest in the securities of companies generally;

"approved return date" means a date approved by the Director-General under section 118;

"APS" means the Advance Payment System referred to in Sub-part AA of Part IV;

"APS quarter" means the quarter referred to in section 50B;

"associate" includes –

(a) a general partner or limited partner of a limited partnership; and

(b) a partner of a limited liability partnership;
[Inserted 28/11 (cio 15/12/11); RR24/16 (cio 3/1/17).]

"authorised mutual fund" means a collective investment scheme under the Securities Act;

"Authority" means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

"base value" means the cost to the owner of any fixed asset or other capital expenditure incurred for the production of gross income after deducting therefrom any amount allowed by way of annual allowance;

"benevolent association" means an association registered under the

Registration of Associations Act, being an association whose main activity is to provide benefits during sickness or infirmity, or in old age, or in widow-hood or for orphans;

"Board" has the same meaning as in the Mauritius Revenue Authority Act;

"body of persons" means any body corporate or unincorporate;

"business" includes any trade, profession, vocation or occupation, manufacture or undertaking, or any other income earning activity carried on with a view to profit;

"carer" means any person employed by an individual to take care of his father, mother, grandfather or grandmother;
[Inserted 11/24 (cio 1/7/24)

"chargeable income" means –

(a) for the purposes of section 107, the amount of income ascertained in accordance with that section;

(b) for the purposes of Sub-part C of Part VIII –

(i) in the case of an individual, the amount remaining after deducting from the net income the personal reliefs and deductions to which that individual is entitled; and
[Amended 12/23 (cio 1/7/23).]

(ii) in any other case, the net income;
[Amended 37/11 (cio 5/11/11).]

"charitable Foundation" has the same meaning as in the Foundations Act 2012;
[Inserted 8/12 (cio 1/7/12).]

"charitable institution" means an entity which is approved by the Director-General under section 49D;
[RR 15/21 cio 5/8/21).]

"charitable trust" has the same meaning as in the Trusts Act;

"child", in section 27, means –

(a) an unmarried child, stepchild or adopted child of a person;

(b) an unmarried child whose guardianship or custody is entrusted to the person by virtue of any other enactment or of an order of a Court

of competent jurisdiction;

(c) an unmarried child placed in foster care of the person by virtue of an order of a Court of competent jurisdiction;

"Child Day Care Centre" means such Child Day Care Centre as prescribed under the Children's Act 2020;
[Inserted 12/23 (cio 20/7/23).]

"CIS manager" means a person holding a CIS manager licence under the Securities Act;

"collective investment scheme" has the same meaning as in the Securities Act;

"company" –

(a) means a body corporate, other than a local authority, incorporated in Mauritius or elsewhere; and

(b) includes –

(i) a non-resident *société*;

(ii) a cell of a protected cell company;

(iii) a variable capital company, its sub-fund or special purpose vehicle;

(iv) a Foundation;

(v) a trust; or

(vi) a trustee of a unit trust scheme; but

(c) does not include a Land Area Management Unit;
[Amended 37/11 (cio 1/1/13); 8/12 (cio 1/7/12); RR 3/22 (cio 16/5/22).]

"consideration" means the price in money or money's worth paid or given in return for any benefit;

"CPS" means the Current Payment System;

"CPS quarter" means the quarter specified in section 106;

"CSG" means CSG payable under the National Pensions Act;
[Inserted 15/21 cio 5/8/21).]

"credit", in relation to foreign tax, means the amount deductible from income tax under section 77;

"CSR programme" means a programme having as its objects the alleviation of poverty, the relief of sickness or disability, the advancement of education of vulnerable persons or the promotion of any other public object beneficial to the Mauritian community;
[Inserted 9/15 (cio in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year).]

"Current Payment System" means the system of payment of income tax referred to in Sub-part B of Part VIII;

"deep sea international trade" means any trade, excluding fishing, carried out outside the territorial waters of Mauritius;

"Director-General" means the Director-General of the Authority;

"disabled person" means a person suffering from permanent disablement;

"disincorporation", in sections 16 and 56, means the transfer of all the assets and liabilities of a company to the persons who were shareholders of that company;

"dividends" –

(a) means a distribution authorised by the Board of Directors of a company and made out of the retained earnings of the company, after having made good any accumulated losses at the beginning of its accounting period, either in cash or in shares to its shareholders; and

(b) includes a distribution under sections 45(3), 45A (4), 46(4) and 49A(4); but
[Amended 37/11 (cio 15/12/11); 39/11 (cio 1/7/12); 18/16 (cio 7/9/16).]

(c) does not include interest deemed to be dividends under section 84 and a benefit referred to in section 86A;

"Economic Development Board" means the Economic Development Board established under the Economic Development Board Act;
[Inserted 11/17 (cio 15/1/18); inserted 15/22 (cio 2/8/22).]

"emoluments" –

(a) means any advantage in money or in money's worth referred to in

section 10(1)(a); and

(b) includes –

(i) remuneration to the holder of any office and fees payable to the director of a company;

(ii) an allowance under the National Assembly Allowances Act or a pension under the National Assembly (Retiring Allowances) Act;

(iii) remuneration payable to a Mayor, Chairperson of a District Council or Chairperson of a Village Council under the Local Government Act;

(iv) an allowance payable to an apprentice;

(v) an allowance under the Rodrigues Regional Assembly (Allowances and Privileges) Act;

"employee" means a person who receives or is entitled to receive emoluments;

"employees' share scheme" means a scheme or fund established for the benefit of the employees of an employer under the Companies Act;

"employer" –

(a) means a person responsible for the payment of emoluments; and

(b) includes an agent of that person; but

(c) does not include a person employing only household employees;

"equity fund" means an equity fund approved by the Financial Services Commission established under the Financial Services Act;

"exempt income" means any income specified in the Second Schedule;

"exempt person" –

(a) means an employee whose emoluments in a month do not exceed 38,462 rupees; but
[Amended 12/23 (cio 1/7/23); 18/25 (cio 1/7/25).]

(b) does not include a director or a member referred to in section 96(3);
[Repealed and replaced 37/11 (cio 1/1/12); 9/15 (cio 1/7/15).]

"export of goods" –

(a) includes –

(i) international buying and selling of goods by an entity in its own name, whereby the shipment of such goods is made directly by the shipper in the original exporting country to the final importer in the importing country, without the goods being physically landed in Mauritius; and

(ii) selling of aviation fuel to an airline; but

(b) does not include export of live animals;
[Inserted 11/18 (cio 1/1/19); RR 12/23 (cio 20/7/23); 14/26 (cio 13/8/26).]

"Financial Services Commission" means the Financial Services Commission established under the Financial Services Commission Act;
[Inserted 18/25 (cio 9/8/25).]

"foreign source income" means income which is not derived from Mauritius;
[RR 11/18 (cio 1/1/19).]

"foreign tax" means any tax of every kind and description imposed by the law of another State;
[Repealed and replaced 9/15 (cio 14/5/15).]

"foreign vessel", in relation to item 9 of Sub-part C of the Second Schedule, means a ship registered in Mauritius and owned by –

(a) a body corporate incorporated in Mauritius which is not under the effective control of citizens of Mauritius; or

(b) a body corporate which is incorporated outside Mauritius;

"Foundation" has the same meaning as in the Foundations Act;
[Inserted 8/12 (cio 1/7/12).]

"global business entity" means –

(a) a company holding a Global Business Licence issued by the Financial Services Commission;

(b) a non-resident *société* holding a Global Business Licence issued by the Financial Services Commission;

(c) a cell of a protected cell holding a Global Business Licence issued by the Financial Services Commission;

(d) a foundation;

(e) a trust or a trustee of a unit trust scheme;

(f) a company issued with an authorisation under section 71A of the Financial Services Act;
[Inserted 26/25 (cio 9/8/25).]

"golden visa" means a visa issued by the passport officer under the Passports Act to a non-citizen on the recommendation of the Economic Development Board;
[Inserted 14/26 (cio 13/8/26).]

"Government securities" has the same meaning as in the Public Debt Management Act;

"gross", in relation to an amount, means without any deduction from that amount;

"gross income" means –

(a) the aggregate amount of all income –

(i) in the case of an individual, specified in Sub-part A of Part III; or

(ii) in any other case, specified in Sub-part B of Part IV, other than exempt income; or

(b) the amount of income derived from a particular source without any deduction from that amount;

"hotel" means any building in which –

(a) not less than 9 bedrooms appropriately furnished together with necessary amenities are set apart for letting; and

(b) one or more rooms are set apart and structurally built or adapted and appropriately furnished for the preparation and sale to residents of food and drinks for consumption;

"household employee" means any person employed by a person, other than a company, *société*, trust, trustee, or other body of persons, to work in his private dwelling and the grounds attached thereto and includes a driver;

"ICT company" –

(a) means a company deriving at least 75 per cent of its gross income from information and communication services as defined in the Information and Communication Technologies Act; but

(b) does not include public paid or mobile telecommunication network and service including value added services and mobile internet;

"immigration officer" has the same meaning as in the Immigration Act;
[Inserted 10/17 (cio 24/7/17).]

"income tax" –

(a) means the income tax imposed by section 4; and

(b) includes –

(i) –

(ii) the levy imposed by Sub-part AB or Sub-part AC of Part IV;
[Amended 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year; amended 12/23 (cio 1/7/23).]

(iia) the CSR charge under Sub-part AD of Part IV;
[Amended 37/11 (cio 1/1/12).]

(iib) the one-off charge on turnover and book profit under section 50M;

(iic) the presumptive tax under Sub-part BD of Part VIII;
[Repealed 37/11 (cio 1/1/12); inserted 13/19 (cio1/7/19).]

(iid) the CCR Levy charged under Sub-part AE of Part IV;
[Inserted 11/24 (cio 1/7/24)

(iie) Alternative Minimum Tax charged under section 44A of Sub-part A of Part IV;
[Inserted 18/25 (cio 1/7/26).]

(iif) the Qualified Domestic Minimum Top-Up Tax charged under Sub-part AF of Part IV;
[Inserted 18/25 (cio 1/7/26).]

(iii) any penalty or interest imposed under this Act; but

(c) does not include any fine;

"income year", in relation to the income of any person, means the year in which that income is derived by him;

"incorporation", in sections 16 and 56, means the transfer to a company of all the assets and liabilities of a business in consideration of the issue of shares in that company;

"industrial premises" means any building or structure, including any extension thereto, used –

(a) for the purposes of a trade –

(i) carried on in a mill, factory or other similar premises;

(ii) consisting of the manufacture of goods or materials, or the subjection of goods or materials to any process; or

(iii) consisting of the storage of goods or materials which are to be used in the manufacture of other goods or materials or are to be subjected, in the course of a trade, to any process;

(b) for the purposes of a transport, dock or electricity undertaking;

(c) for the purposes of a hotel;

(d) for the provision of education or training;

(e) for the purposes of operating an aerodrome;

(f) for the welfare of workers employed in a trade or undertaking specified in paragraphs (a) to (e);

but does not include –

(i) any building or structure in use as, or part of, a dwelling house or used for any purpose ancillary to the purposes of a dwelling house; or

(ii) any land, tree, plant, garden or earthworks;

"lease" means a tenancy of any duration, whether in writing or otherwise, and includes a sublease or a contract of hire;

"limited liability partnership" has the same meaning as in the Limited Liability Partnerships Act 2016;

"limited partnership" means a limited partnership registered under the Limited Partnerships Act;

"listed company" means a company the securities of which are listed on a securities exchange;

"local authority" has the same meaning as in the Local Government Act;

"loss", in sections 20 and 59, means the amount of the deficit where the allowable deductions exceed the gross income in an income year;

"manufacture" –

(a) means the transformation of materials or semi-processed materials into finished or semi-finished goods; and

(b) includes the –

(i) assembly of parts into a piece of machinery or equipment or other product;

(ii) retreading of used tyres;

(iii) recycling activities;

[RR 7/2020 (iro assessment commencing on 1/7/2021 and iro every subsequent year of assessment); Amended 11/24.]

"manufacturing company" –

(a) means a company which derives at least 75 per cent of its gross income from manufacturing activities in Mauritius; but

(b) does not include –

(i) a company engaged in the manufacture of alcoholic drinks or cigarettes and other tobacco products; or

(ii) a company engaged in carrying on the business of restaurant;

"mineral" includes oil, clay, stone, gravel or sand;

"Minister" means the Minister to whom responsibility for the subject of finance is assigned;

"National COVID-19 Vaccination Programme Fund" means the Fund established under the Finance and Audit (National COVID-19 Vaccination Programme Fund) Regulations 2020;

[Inserted 15/21 cio 5/8/21).]

"national minimum wage" has the same meaning as in the National Wage Consultative Council Act;
[Inserted 15/22 (cio 2/8/22).]

"net income" means the aggregate amount remaining after deducting all allowable deductions from the gross income;

"NIC number" has the same meaning as in the Civil Status Act;
[Inserted 10/17 (cio 24/7/17).]

"non-citizen" means an individual who is not a citizen of Mauritius;

"non-resident" –

(a) for the purposes of sections 6(4)(b), 161A(1)(g) and items 4 and 5 of Sub-part B of Part II of the Second Schedule, and the Income Tax (Foreign Tax Credit) Regulations 1996 in so far as they apply to a bank holding a banking licence under the Banking Act –

(i) in the case of an individual, means a person –

(A) whose permanent place of abode is outside Mauritius; and

(B) who is outside Mauritius at the time the services are supplied;

(ii) in the case of any other person –

(A) means a person whose centre of economic interest is located outside Mauritius; and

(B) includes a company incorporated in Mauritius in so far as its banking transactions carried out through a permanent establishment outside Mauritius are concerned; but

(C) does not include a company incorporated outside Mauritius in so far as its banking transactions carried out through a permanent establishment in Mauritius are concerned;

(b) in any other case, means a person who is not resident in Mauritius;

"non-resident trader" means a person who, being in Mauritius, carries on business in Mauritius but has no permanent place of business or abode in Mauritius;

"officer" has the same meaning as in the Mauritius Revenue Authority Act;

"other income earning activity" means any activity from which income of a kind specified under section 10(1)(c), (d), or 10(3) is derived;

"owner", in relation to a foreign vessel, has the same meaning as in the Merchant Shipping Act;

"pay" means pay, distribute, transfer, credit or deal with in the interest or on behalf of any person and whether in money or money's worth;

"PAYE" means the Pay As You Earn (PAYE) System referred to in Sub-part A of Part VIII;

"person" shall be deemed to include a trust;

"planter", for the purposes of –

(a) items 1 and 2 of Sub-part C of Part II of the Second Schedule, means any person or group of persons growing sugar cane in one or more factory areas and includes any person acting as manager for that person or group of persons; and

(b) section 59(3), means any person or group of persons, other than an individual, engaged wholly or mainly in the growing of sugar cane in one or more factory areas;

"premises" includes land or buildings;

"premium visa" means a visa issued by the passport officer under the Passports Act to a non-citizen on the recommendation of the Economic Development Board;
[Inserted 15/22 (cio 2/8/22).]

"protected cell company" has the same meaning as in the Protected Cell Companies Act;
[Inserted 37/11 (cio 1/1/13)

"qualified auditor" has the meaning assigned to it in the Companies Act;

"rainwater harvesting system" –

(a) means a system to capture, filter and store rainwater; and

(b) includes consultancy, design works, excavation works, gutters and specialised water tanks in relation to the setting up of a rainwater

harvesting system;
[Inserted 11/18 (cio 9/8/18).]

"REIT" means a collective investment scheme or a closed-end fund authorised as a REIT by the Financial Services Commission established under the Financial Services Act;
[Amended 13/19 (cio 1/7/2020.]

"registered owner", in relation to items 9 and 10 of Sub-Part C of Part II of the Second Schedule, means a person who has been registered as the owner of a ship under the Merchant Shipping Act;
[Amended 26/13 (cio 21/12/13).]

"related company" has the meaning assigned to it in section 2 (2) of the Companies Act;

"relative", in relation to a person, means any other person connected with him by –

(a) blood relationship as parent, grandparent, brother, sister, or brother or sister of a parent, nephew, niece, or descendant;

(b) marriage, as his spouse or the spouse of a person married to that other person or to a person specified in paragraph (a);

(c) adoption, as his child or as a child of a person specified in paragraph (a) other than the adopted child of his nephew or niece; or

(d) natural relationship, through a mother who has acknowledged her child;

"rent" includes any premium or other consideration for a lease;

"resident" has the meaning assigned to it in section 73;

"retiring allowance" means a lump sum payment by way of a bonus, gratuity or other allowance in respect of the full-time employment of a person made on the occasion of his retirement from that employment;

"return date" means the last day of the period for which a return of income is required to be made;

"Revenue Law", in relation to section 76, has the same meaning as in the Mauritius Revenue Authority Act;
[Inserted 9/15 (cio in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year).]

"royalty" means payment of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, any patent, trademark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience;

"securities", in item 7 of Sub-part C of Part II of the Second Schedule –

(a) has the same meaning as in the Securities Act; and

(b) includes virtual assets and virtual tokens; but

(c) does not include Treasury Bills and Bank of Mauritius Bills;
[Amended 21/21 (cio 7/2/22); Inserted 24/11 (cio 1/7/24)].]

"sell" includes transfer;

"share" –

(a) in relation to a company, includes an interest in the capital of the company; and

(b) in relation to a collective investment scheme, means an interest in the scheme as defined in the Securities Act;

"shareholder" includes a member of a company whether or not the capital of that company is divided into shares and, in sections 84, 85 and 86, includes a person by whom or on whose behalf shares in the company have at any time been held;

"SME Mauritius Ltd" has the same meaning as in the Small and Medium Enterprises Act 2017;
[Inserted 16/17

"special purpose vehicle" has the same meaning as in the Variable Capital Companies Act 2022;
[Inserted 3/22 (cio 16/5/22).]

"social contribution" means the social contribution payable under the Social Contribution and Social Benefits Act 2021;
[Inserted 15/21 cio 5/8/21).]

"*société*" –

(a) means a *société* formed under any enactment in Mauritius; and

(b) includes –

(i) a *société de fait* or a *société en participation*;

(iA) a limited partnership;
[Inserted 28/11 (cio 15/12/11).]

(iB) a limited liability partnership;
[Inserted 24/16 (cio 3/1/17).]

(ii) a joint venture; or

(iii) a *société* or partnership formed under the law of a foreign country;

"*société commerciale*" means a *société commerciale* within the meaning of article 18 of the Code de Commerce;
[Inserted 26/12 (cio 1/1/13).]

"*société de secours mutuels*" means an association registered under the Registration of Associations Act, whose main activity is to provide welfare benefits;

"solar energy unit" –

(a) means a solar photovoltaic system; and

(b) includes a solar inverter, battery for storage of electricity and solar charge controller;
[Inserted 10/17 (cio 24/7/17).]

"stock exchange" means a securities exchange licensed under the Securities Act;

"sub-fund" has the same meaning as in the Variable Capital Companies Act 2022;
[Inserted 3/22 (cio 16/5/22).]

"superannuation fund" –

(a) means a fund or scheme which is set up for the benefit of the employees of an employer and is licensed or authorised under the Private Pension Schemes Act; and

(b) includes such other fund or scheme as the Director-General may approve;
[Amended 15/12 (cio 1/11/12); 26/12 (cio 1/11/12); repealed and replaced 26/13 (cio 1/11/12).]

"Tax Account Number" means the Tax Account Number (TAN) allotted to

a person for the purposes of sections 99A to 105A;

"tax avoidance" includes, directly or indirectly –

(a) altering the incidence of income tax;

(b) relieving any person from liability to pay income tax; and

(c) avoiding, reducing, or postponing any liability to pay income tax;

"taxpayer", in relation to an income year, means a person having a chargeable income for that income year, whether on his own account or as an agent;

"trade" means any trade, adventure, or concern in the nature of trade;

"trade union" means a trade union of employees registered under the Employment Relations Act;

"Tribunal" means the Revenue Tribunal established under the Revenue Tribunal Act 2025;
[Inserted 13/25 (cio 5/1/26).]

"trust" means a trust recognised under the laws of Mauritius;

"trustee", in relation to a unit trust scheme, means the person holding property as trustee in relation to the scheme;

"unit", in relation to unit trust scheme, means a unit into which the beneficial interest of the Unit Trust Fund for the scheme is divided;

"unit holder" means a person who holds a unit in a unit trust scheme;

"Unit Trust Fund" means the fund comprising the income and other property held by the trustee for the scheme;

"unit trust scheme" has the same meaning as "unit trust" in the Securities Act;

"venture capital fund" means a venture capital fund approved by the Minister;

"virtual asset" has the same meaning as in the Virtual Asset and Initial Token Offering Services Act 2021;
[Inserted 21/21 (cio 7/2/22).]

"virtual token" has the same meaning as in the Virtual Asset and Initial

Token Offering Services Act 2021;
[Inserted 21/21 (cio 7/2/22).]

"year" means a period of 12 months commencing on 1 July;
[Amended 9/15 (cio 14/5/15).]

"year of assessment" means the year in and for which tax is payable under sections 4 and 50R.
[Amended 18/25 (cio 9/8/25).]

[S. 2 amended by s. 72(2)(a) of Act 14 of 2001 w.e.f. 1 December 2001; s. 35(3)(a) of Act 20 of 2001 w.e.f. 17 September 2001; s. 11(a) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2000, the income year commencing on 1 July 2001 and on 11 August 2001; s. 14(a) of Act 20 of 2002 w.e.f. 1 July 2002; s. 9(a) of Act 18 of 2003 w.e.f. 8 October 2002, the income year commencing on 1 July 2003 and the year of assessment of commencing on 1 July 2003; s. 27 (10)(a) of Act 33 of 2004 w.e.f. 1 July 2006; s. 11(a) of Act 28 of 2004 w.e.f. 1 July 2004; s. 19(a) of Act 14 of 2005 w.e.f. 1 July 2006; s. 156 (3) of Act 22 of 2005 w.e.f. 28 September 2007; s. 18(a) of Act 15 of 2006 w.e.f. 1 July 2006; s. 17(a) of Act 17 of 2007 w.e.f. 1 July 2007, 22 August 2007 and 1 July 2008; s. 15(a) of Act 18 of 2008 w.e.f. 1 July 2008; s 21(a) of Act 14 of 2009 w.e.f. 30 July 2009; s 9(a) of Act 10 of 2010 w.e.f. 1 January 2011; s. 13(a) of Act 20 of 2011 w.e.f. 1 January 2011; s. 82 of Act 28 of 2011 w.e.f. 15 December 2011; s. 8 of Act 37 of 2011 w.e.f 5 November 2011, 15/12/11, 1/1/12, 1/1/13; s. 51 of Act 8 of 2012 w.e.f. 1 July 2012; s. 57(2) of Act 15 of 2012 w.e.f. 1 November 2012; s. 9(a) of Act 26 of 2013 w.e.f. 1 November 2012; 21 December 2013; s. 31 of Act 9 of 2015 w.e.f. 14 May 2015, 1 July 2015, [Inserted 9/15, in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year); s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. in respect of income year commencing on 1/7/17 and every subsequent income year, 24 July 2017; s 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 16(3) of Act 16 of 2017 w.e.f. 18 January 2018; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 35(a) of Act 11 of 2018 w.e.f. 1 January 2019; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s 26(a)(i) of Act 13 of 2019 w.e.f. 1 July 2020; s. 28(a) of Act 7 of 2020 w.e.f. 7 August 2020 and in respect of the income year commencing on 1 July 2021 and in respect of every subsequent year of assessment; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 55 of Act 21 of 2021 w.e.f. 7 February 2022; s. 26 of Act 3 of 2022 w.e.f. 16 May 2022; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023 and 20 July 2023; s. 41(i)(A), (ii) and (iii) of Act 11 of 2024 w.e.f. 1 July 2024; s. 41(i)(B) of Act 11 of 2024 w.e.f. 1 July 2025; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025 and 9 August 2025; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

3. Application of Act

Sub-part A of Part VIII, Part XI, sections 123 and 154 (1) shall bind the State.

PART II – LIABILITY TO INCOME TAX

4. Imposition of tax

(1) Subject to this Act, income tax shall, in and for every year –
[Amended 11/18 (cio 1/7/19).]

(a) be paid to the Director-General by every person on all

income, other than exempt income, derived by him during the preceding year; and

(b) be calculated on the chargeable income of the person, other than a person referred to in sections 44B and 44C, at the rate specified in Part I or Part IV of the First Schedule, as the case may be;

[Amended 10/17 (cio 1/7/17); RR 11/18 (cio 1/7/19.]

(2) Where a non-resident individual derives income from Mauritius falling under section 10(1)(c), he shall pay income tax on the chargeable income attributable to that income at the rate specified in Part IV of the First Schedule.

[Added 11/18 (cio 1/7/18).]

[S. 4 repealed and replaced by s. 18(b) of Act 15 of 2006, in so far as it relates to individuals, w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 in respect of every subsequent income year; and in so far as it relates to companies, 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; amended by s. 17(b) of Act 17 of 2007 w.e.f. 1 July 2007 in so far as it relates to individuals; w.e.f. 1 July 2008 in so far as it relates to companies; s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; s. 35 of Act 11 of 2018 w.e.f. 1 July 2018; s.35 of Act 11 of 2018 w.e.f. 1 July 2019.]

4A. Unexplained wealth

(1) Notwithstanding section 154, where the Director-General has reasonable grounds to suspect that a person has acquired unexplained wealth of at least 2.5 million rupees in cash, he shall, in accordance with the Financial Crimes Commission Act 2023, make a written report to the Financial Crimes Commission specifying the full name and address of the person and the sum of the unexplained wealth.

(2) Notwithstanding section 4, where a report is made under subsection (1), the sum specified in the report shall, subject to this section, not be liable to income tax.

(3) Where the Financial Crimes Commission does not institute action for the confiscation of the sum specified in subsection (1), wholly or partly, the Financial Crimes Commission shall inform the Director-General, who shall as soon as is reasonably practicable, in respect of any sum specified in the report and which is not subject to confiscation, issue, notwithstanding section 123A, an assessment in respect of that sum.

(4) In this section –

"Financial Crimes Commission" means the Financial Crimes Commission established under the Financial Crimes Commission Act 2023.

[S. 4A inserted by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 25 of Act 10 of 2017 w.e.f. 24 July 2017; repealed and replaced by s. 166 of Act 20 of 2023 w.e.f. 29 March 2024.]

5. Derivation of income

(1) Income shall be deemed to be derived by a person where –

(a) the income was derived from Mauritius, whether the person was resident in Mauritius or elsewhere; or

(b) the income was derived at a time when the person was resident in Mauritius, whether the income was derived from Mauritius or elsewhere.

(2) Subject to this Act, income shall be deemed to be derived by a person when –

(a) it has been earned or has accrued; or

(b) it has been dealt with in his interest or on his behalf, whether or not it has become due or receivable.

(3) Income derived by an individual from outside Mauritius shall be deemed to be derived by the individual when –

(a) it is received in Mauritius by him or on his behalf; or

(b) it is dealt with in Mauritius in his interest or on his behalf.

[S. 5 amended by s. 17(c) of Act 17 of 2007 w.e.f. 1 July 2007.]

6. Income to be expressed in Mauritius currency

(1) Income wherever derived, and expenses and losses, wherever incurred, shall subject to subsections (5), (6) and (7), be expressed in terms of Mauritius currency.
[Amended 18/25 (cio 1/10/25).]

(2) Where income, expenditure or losses are expressed in terms of any currency other than Mauritius currency, they shall be converted into Mauritius currency at the exchange rate between Mauritius currency and the other currency.

(3) For the purpose of subsection (2), the exchange rate shall be –

(a) where income is remitted to Mauritius or the amount of any deduction is remitted from Mauritius during the income year

in which it is derived or incurred, as the case may be, the rate in force at the date of the remittance; or

(b) where income or the amount of deduction is not remitted during the income year in which it is derived or incurred, as the case may be, the rate in force at the end of that income year.

(4) Notwithstanding subsections (2) and (3) but subject to subsection (5), any income tax payable by –

(a) a corporation holding a Global Business Licence under the Financial Services Act; or
[Amended 11/18 (cio 1/1/19).]

(b) a bank holding a banking licence under the Banking Act in respect of its banking transactions with non-residents and corporations holding a Global Business Licence under the Financial Services Act,

shall be converted into Mauritius currency at the exchange rate in force at the date on which payment of tax is made to the Director-General.

(5) Notwithstanding this section, where a corporation holding a Category 1 Global Business Licence under the Financial Services Act, or any other company with the approval of the Registrar of Companies, prepares its financial statements in either US dollar, Euros, GB pounds sterling, Singapore dollars, South African rands, Swiss francs or such other foreign currency as may be approved by the Director-General, it shall submit –

(a) its APS Statement under section 50B; and

(b) its return of income under section 116,

and pay any tax specified therein in that currency.
[Amended 37/11 (cio 15/12/11.]

(6) (a) Where a company that does not fall within the category referred to in subsection (5) derives, in an income year, more than 50 per cent of its gross income in any of the foreign currencies specified in that subsection, it shall –

(i) express its income derived, expenses and losses incurred in accordance with subsections (1), (2) and (3); and

(ii) convert any income tax payable under sections 44, 44A and 50D into that foreign currency at the exchange rate in force at the date on which payment of the tax is made to the Director-General; and

(iii) pay the tax to the Director-General in that foreign currency.

(b) Where the company referred to in paragraph (a) does not derive, in an income year, more than 50 per cent of its gross income in any of the foreign currencies specified in subsection (5), but derives more than 50 per cent of its gross income in a combination of the foreign currencies specified in paragraph (a), it shall pay the tax to the Director-General, at his option, in any of those foreign currencies.

[Added 18/25 (cio 1/10/25).]

(7) Where the company is a bank, it shall pay in Mauritius currency the proportion of tax arising from transactions with residents other than from a global business entity.

[Added 18/25 (cio 1/10/25).]

(8) The Minister may make such regulations as he thinks fit for the purposes of this section, and in particular, for –

(a) the exclusion of certain category of companies from the requirements of subsection (6); and

(b) the reduction in the amount of tax to be paid in foreign currency.

[Added 18/25 (cio 1/10/25).]

[S. 6 added by s. 12(b) of Act 25 of 2000 w.e.f. 1 July 2000; amended by s. 46(4)(a) of Act 13 of 2001 w.e.f. 1 December 2001; s. 9(b) of Act 18 of 2003 w.e.f. the year of assessment commencing 1 July 2003; s. 103(4)(a) of Act 35 of 2004 w.e.f. 10 November 2004; s. 21(b) of Act 14 of 2009 w.e.f. 30 July 2009; s. 8 of Act 37 of 2011 w.e.f. 15/12/11; s. 26(b) of Act 18 of 2025 w.e.f. 1 October 2025.]

7. Exempt body of persons and exempt income

(1) Any body of persons specified in Part I of the Second Schedule shall be exempt from income tax.

(2) Any income specified in Part II of the Second Schedule shall be exempt from income tax.

[Amended 7/2020 (cio 7/8/2020) ; 12/23 (cio 1/7/23).]

(3) Except as otherwise provided for in this Act, nothing in this section shall exempt from taxation, in the hands of a recipient any sum paid to him, by

way of emoluments, dividends, interest or otherwise, wholly or partly by the exempt body of persons or persons or out of income so exempt from taxation.

[S. 7 repealed and replaced by s. 18(c) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

PART III – PERSONAL TAXATION

8. Application of Part III

This Part shall apply to individuals.

Sub-Part A – Gross Income

9. Income of married woman

(1) All income derived by a married woman shall be liable to income tax separately from the income of her husband in her own name.

(2) Any income derived by a married woman jointly with her husband shall be deemed to be derived by them in such proportion as may be declared by the couple in their tax returns.

(3) Where no declaration is made by the couple under subsection (2), the income shall be deemed to be derived by them in equal proportion.

10. Income included in gross income

(1) Subject to the other provisions of this Act, the gross income of an individual shall include –

(a) any advantage in money or in money's worth which is –

(i) salary, wages, leave pay, fee, overtime pay, perquisite, allowance, bonus, gratuity, commission or other reward or remuneration in respect of or in relation to the office or employment of that individual;

(ii) superannuation, compensation for loss of office, pension (including any pension in respect of which a deduction is allowed under section 23 or 62, as the case may be), retiring allowance, annuity or other reward in respect of or in relation to past employment or loss or reduction of future income of that individual, whether receivable by that individual or by any person who is or has been the spouse or dependant of that

individual;

(b) any gross income derived from any business;

(c) any rent, royalty, premium or other income derived from property;

(d) any dividend, interest, charges, annuity or pension, other than a pension referred to in paragraph (a)(ii);

(e) basic retirement pension payable under the National Pensions Act;

(f) any gross income, in money or money's worth, derived from the sale of immovable property in the course of any business falling under paragraph (b); and

Repealed and replaced 37/11 (cio 5/11/11).]

(g) any other income derived from any other source.

(2) For the purposes of subsection (1)(a), any advantage in money or money's worth shall include –

(a) any rent allowance, housing allowance, entertainment allowance, transport allowance, travelling allowance, travel grant, commuted travelling allowance or reimbursement of travelling expenses, petrol allowance, driver's allowance or any other allowance or sum by whatever name called;

(b) any reimbursement of the cost or payment of personal and private expenses of the employee by the employer;

(c) any reimbursement of the cost or payment of passages, by sea, air or land between Mauritius and another country on behalf of the employee, his spouse and dependants; and

(d) such fringe benefits as may be prescribed.

(3) For the purpose of subsection (1)(b), the gross income derived from a business shall include –

(a) any sum or benefit, in money or money's worth, derived from the carrying on or carrying out of any undertaking or scheme entered into or devised for the purpose of making a profit, irrespective of the time at which the undertaking or scheme was entered into or devised;

(b) any sum or benefit derived from the extraction, removal or sale of any mineral, tree or wood;

(c) any sum or benefit, in money or money's worth, derived from the sale of any immovable property or interest in immovable property, where the property was acquired in the course of a business the main purpose of which is the acquisition and sale of immovable property;

(d) any increase in the value of trading stock on hand at the time of transfer by sale or otherwise of a business or on the reconstruction of a company;

[Amended 13/19 (cio 1/7/19).]

(e) any subsidy derived in the carrying on of a business; and

[Amended 13/19 (cio 1/7/19).]

(f) any interest derived by a person from money lent through any Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission established under the Financial Services Act.

[Added 13/19 (cio 1/7/19).]

[S. 10 amended by s. 9(b) of Act 9 of 1997 w.e.f. 1 July 1997; repealed and replaced by s. 18(d) of Act 15 of 2006 w.e.f. 1 July 2006; amended by s. 9(b) of Act 10 of 2010 w.e.f. 1 January 2011; s. 8 of Act 37 of 2011 w.e.f. 15 December 2011; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019.]

10A. –

[S. 10A repealed by s. 8 of Act 37 of 2011 w.e.f. 5 November 2011.]

11. Emoluments received in arrears

Where arrears of emoluments earned in an income year are received by a person in the following or any subsequent income year, those emoluments shall be deemed to have been earned in the income year in which they are received.

12. Income received in anticipation

Where income is derived by a person in any year by way of premium or payment in advance or in any like manner by way of anticipation, the Director-General may, on the written application of that person during the following year, apportion that income between the income year and any number of subsequent years not exceeding 5, and the part so apportioned to each of those years shall be deemed to be income derived in that year.

13. Valuation of trading stock

(1) Where a person owns or carries on a business, the value of his trading stock at the beginning and at the end of every income year shall be taken into account in ascertaining whether or not he has derived income during that year under section 10(1)(b).

(2) The value of the trading stock to be taken into account shall be determined on such basis as may be prescribed.

[S. 13 amended by GN 78 of 1996 w.e.f. 1 July 1996.]

14. Transfer of trading stock with other assets or for inadequate consideration

(1) Subject to this Act, where any trading stock is sold or otherwise transferred together with other assets, the part of the consideration attributable to the trading stock shall be determined by the Director-General, and the part of the consideration so determined shall be deemed to be the price paid for the trading stock by the purchaser.

(2) For the purposes of subsection (1), any trading stock which has been transferred otherwise than by sale shall be deemed to have been sold, and any trading stock so transferred and any trading stock which has been sold for a consideration other than cash shall be deemed to have realised the market price at the day on which it was so transferred or sold, but where there is no market price the trading stock shall be deemed to have realised a price determined by the Director-General.

(3) In this section –

"trading stock" includes any other property which, as and when realised, produces income for the person under section 10(3)(c).

(4) Where any trading stock is sold or transferred without consideration in money or money's worth or for a consideration that is less than its market price or true value on the day of the sale or transfer –

(a) the trading stock shall be deemed to have been sold at and to have realised the market price on the day of the sale or transfer, but shall, where there is no market price, be deemed to have been sold at and to have realised a price determined by the Director-General;

(b) the price which under this section the trading stock is deemed to have realised shall be taken into account in calculating the gross income of the person selling or transferring the trading

stock; and

(c) the person acquiring the trading stock shall, for the purpose of calculating his net income, be deemed to have purchased the trading stock at the price which under this section the trading stock is deemed to have realised.

[S. 14 amended by s. 18(e) of Act 15 of 2006 w.e.f. 1 July 2006.]

15. Deemed income arising from expenditure or loss discharged

(1) Where the amount of any expenditure or loss incurred by a person has been taken into account in calculating his net income for an income year, and the liability of the person in respect of that amount is subsequently discharged in whole or in part, the amount so discharged shall be deemed to be income derived in the year in which the amount is discharged.

(2) For the purposes of this section, a liability in respect of expenditure or loss shall be deemed to have been discharged to the extent to which the person has been discharged from that liability without adequate consideration in money or money's worth.

16. Apportionment of income on incorporation and disincorporation

(1) Where a business is transferred to a company on incorporation and the persons who carried on that business prior to incorporation are the shareholders in that company immediately after incorporation, this Act shall have effect as if –

(a) the business had not ceased or been transferred on incorporation; and

(b) at all times prior to incorporation the company had been carrying on the business.

(2) Where a business is transferred by a company on disincorporation and the persons who carry on that business after disincorporation were the shareholders in that company immediately prior to disincorporation, this Act shall have effect as if –

(a) the business has not ceased or been transferred on disincorporation; and

(b) at all times prior to disincorporation that person or those persons had been carrying on the business.

(3) Where incorporation or disincorporation takes place during an income year, the gross income of the business for that income year shall be

apportioned between the company and the person carrying on the business on the basis of the proportion of the income year before and after incorporation or disincorporation.

16A. Small enterprise qualified under an approved scheme

(1) Notwithstanding the other provisions of this Act, but subject to this section, any individual who sets up a new small enterprise on or after 2 June 2015 shall, where the small enterprise –

(a) (i) is registered under the repealed Small and Medium Enterprises Development Authority Act on or after 2 June 2015; and

(ii) qualifies under a scheme referred to in section 5A of the repealed Small and Medium Enterprises Development Authority Act; or

[RR 16/17 (cio 18/1/18).]

(b) (i) is registered under the Small and Medium Enterprises Act 2017; and

(ii) qualifies under a scheme administered and managed by SME Mauritius Ltd,

[RR 16/17 (cio 18/1/18).]

be exempt from income tax in respect of the income derived from a project under the scheme.

(2) The period of exemption under subsection (1) shall not exceed 8 succeeding income years from the income year –

(a) starting on 1 July 2016, for an enterprise required to submit a CPS Statement under section 106;

(b) starting on 1 July 2015, for an enterprise not required to submit a CPS Statement under section 106; or

(c) in which the individual start the activities relating to a project under the scheme –

(i) referred to in section 5A of the repealed Small and Medium Enterprises Development Authority Act; or

(ii) administered and managed by SME Mauritius Ltd.

[RR. 16/17 (cio 18/1/18).]

(3) Any unrelieved tax losses shall not be carried forward after the expiry of the period referred to in subsection (2).

[S. 16A inserted by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; S. 15(3) of Act 16 of 2017 w.e.f. 18 January 2018.]

[Sub-Part AA repealed y s. 8 of Act 37 of 2011 w.e.f. 1 January 2012.]

Sub-Part AB – Fair Share Contribution

[Sub-Part AB repealed by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; Inserted by s. 26 of Act 18 of 2025 w.e.f 9 August 2025.]

16B. Interpretation of Sub-part AB

In this Sub-part –

"Fair Share Contribution" –

(a) means the Fair Share Contribution referred to in section 16C; and

(b) includes any penalty and interest imposed under this Act;

"Fair Share Contribution Income Threshold" –

(a) means the sum of –

(i) the net income of an individual;

(ii) the dividends paid to that individual by a resident company and a co-operative society registered under the Co-operatives Act; and

(iii) the share of dividends of that individual in a resident *société* or succession to which he would have been entitled as an associate of a *société* or heir in a succession, had the dividends received by the *société* or succession been wholly distributed among the associates or heirs, as the case may be; but

(b) does not include –

(i) dividends or distributions made by a global business entity; and

(ii) any lump sum by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury, and paid –

(A) by virtue of any enactment;

(B) from a superannuation fund; and

(C) under a personal pension scheme approved by the Director-General;

"leviable income" –

(a) means the sum of –

(i) the chargeable income of an individual;

(ii) the dividends paid to that individual by a resident company and a co-operative society registered under the Co-operatives Act; and

(iii) the share of dividends of that individual in a resident *société* or succession to which he would have been entitled as an associate of a *société* or heir in a succession, had the dividends received by the *société* or succession been wholly distributed among the associates or heirs, as the case may be; but

(b) does not include –

(i) dividends and distribution made a by a global business entity; and

(ii) any lump sum by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury, and paid –

(A) by virtue of any enactment;

(B) from a superannuation fund; and

(C) under a personal pension scheme approved by the Director-General.

[S. 16B inserted by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 26 of Act 13 of 2019 w.e.f. 1 July 2017 and 1 July 2019; repealed by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; inserted by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

16C. Liability to Fair Share Contribution

(1) Subject to this section, every individual whose Fair Share Contribution income threshold exceeds 12 million rupees in an income year shall, in addition to his liability to income tax under Part II, be liable to pay to the Director-General a Fair Share Contribution.

(2) The Fair Share Contribution payable under subsection (1) shall be calculated at the rate of 15 per cent of the leviable income in excess of 12 million rupees and shall be paid at the time the individual submits his return of income under section 112.

(3) The Fair Share Contribution shall be payable with respect to income derived by the individual for the income year commencing on 1 July 2025.

[Amended 14/26 (cio 13/8/26).]

[S. 16C amended by s. 28 of Act 7 of 2020 w.e.f. 1 July 2020; repealed by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; inserted by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025; amended by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

Sub-Part B – Allowable Deductions

17. Deduction in connection with employment

(1) Any expenditure which is wholly, exclusively and necessarily incurred by a person in performing the duties of an office or employment shall be deductible from the gross income referred to in section 10(1)(a) in the income year in which the expenditure is incurred.

(2) The Director-General may determine whether and to what extent an allowance made to a person constitutes a reimbursement of expenditure wholly, exclusively and necessarily incurred by that person in performing the duties of his office or employment and the allowance shall, to the extent so determined, be deductible from the gross income referred to in section 10(1)(a) in the income year in which the allowance is made.

(3) Where the Director-General is satisfied that the whole or part of any advantage has necessarily to be provided by an employer for a person for the performance of the duties of his office or employment, the advantage, or part thereof, shall be deductible from the gross income referred to in section 10(1)(a) in the income year in which the advantage is provided.

(4)-(5) –

[S. 17 amended by s. 11(b) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001; s. 9(c) of Act 18 of 2003 w.e.f. 1 July 2003; s. 18(f) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.]

18. Expenditure incurred in production of income

(1) Any expenditure or loss shall be deductible from the gross income, other than gross income specified in section 10(1)(a), of a person in the income year in which it is incurred to the extent to which it is exclusively incurred in the production of his gross income, other than gross income specified in section 10(1)(a), for that income year.

(2) Any expenditure which satisfies the requirements of subsection (1), on or in relation to –

(a) minerals, trees or wood which when realised, produces gross income under section 10(1)(b); or

(b) immovable property, including the cost of acquisition, which, when realised, produces gross income under section 10(3)(c),

shall be deductible from the gross income, other than gross income specified in section 10(1)(a), of a person in the income year in which he derives the gross income specified in this subsection.

(3) Any expenditure, which satisfies the requirements of subsection (1), incurred by a person on the repair of premises, machinery or plant, or on rent, or on export duties, rates and taxes, other than income tax or any other tax on income or profits, shall be deductible from his gross income, other than gross income specified in section 10(1)(a), in the income year in which the expenditure is incurred.

(4) An amount equal to 200 per cent of the expenditure incurred by a person whose annual turnover does not exceed 100 million rupees in an income year, and which satisfies the requirements of subsection (1), shall be deductible from his gross income in that income year where the expenditure is incurred on –

[Amended 18/25 (cio 1/7/25).]

(a) emoluments payable in that income year in respect of the full-time employment of a woman, other than a disabled person, approved under the *Prime à l'Emploi* Scheme; or

[RR 12/23 (cio 1/7/23).]

(b) emoluments and training costs in respect of an employee employed in any business set up in Rodrigues.

(4A) For the purpose of subsection (4)(a), the amount of the deduction with respect to an employee shall be allowable for the period during which a payment is made with respect to that employee under section 150F.

[Inserted 12/23 (cio 1/7/23).]

(4B) An amount equal to 300 per cent of the expenditure incurred by a person in an income year and which satisfies the requirements of subsection (1) shall be deductible from his gross income in that income year where the expenditure is incurred on emoluments in respect of a disabled person.

[Inserted 12/23 (cio 1/7/23).]

(5) Subject to subsection (1) and section 26(1)(b) and (3), where any expenditure or loss incurred by a corporation holding a Global Business Licence under the Financial Services Act is not directly attributable to either its income derived from Mauritius or its foreign source income, the corporation shall forward, together with its return of income which is required under this Act, a certificate from a qualified auditor certifying that such expenditure or loss has been apportioned in a fair and reasonable manner, after taking into account any expenditure or loss incurred in the production of exempt income.

[Amended 11/18 (cio 7/8/2020).]

(6) (a) Notwithstanding subsection (1) but subject to paragraph (b), any solidarity levy under the Value Added Tax Act payable in an income year shall be deductible from the gross income referred to in section 10(1)(b) in that income year.

[Amended 7/2020 (cio 7/8/2020).]

(b) Where a deduction under paragraph (a) has been allowed in an income year and such solidarity levy under the Value Added Tax Act is refunded in a subsequent income year, the deduction allowed shall be withdrawn and the amount of the deduction so withdrawn shall be deemed to be gross income of the person in the income year in which the refund is made.

[Amended 7/2020 (cio 7/8/2020).]

[S. 18 inserted by Act 18 of 1999; amended by s.19(b) of Act 14 of 2005 w.e.f. 1 July 2006; s. 18(g) of Act 15 of 2006 w.e.f. 1 July 2006; s. 9(d) of Act 10 of 2010 w.e.f. the incoming year commencing 1 January 2011; s. 35(d) of Act 11 of 2018 w.e.f. 1 July 2020; s. 28 of Act 7 of 2020 w.e.f. 7/8/2020; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

18A. Expenditure incurred by artists

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

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

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

(ii) exceeds 500,000 rupees.

[S. 18A inserted by s. 35 of Act 11 of 2018 w.e.f. 1 July 2018.]

19. Expenditure incurred on interest in the production of income

(1) Subject to this section, where in an income year a person has incurred expenditure on interest in respect of capital employed exclusively in the production of gross income specified in section 10(1)(b), (c), or (d), as the case may be, he shall be allowed, in that income year, a deduction in respect of the interest from the gross income in the production of which the capital was employed.

(2) The Director-General may require a person to support his claim for deduction in respect of interest under subsection (1) by a certificate from a qualified auditor certifying that the amount of interest claimed has been incurred on capital employed exclusively in the production of gross income specified in section 10(1)(b), (c) or (d).

(3) The Director-General may refuse to allow a deduction on expenditure incurred as interest where he is satisfied that the interest –

(a) is payable to a non-resident who is not chargeable to tax on the amount of the interest; or

(b) is not likely to be paid in cash within a reasonable time.

20. Losses

(1) Where a person satisfies the Director-General that he has in an income year incurred a loss in the production of gross income specified in section 10(1)(b), (c) and (d), that loss –

(a) shall not be deducted from or set-off against his gross income specified in section 10(1)(a) for that income year; but

(b) may, subject to subsection (2), be set-off against his gross income, other than gross income specified in section 10(1)(a), derived in that income year, and any excess loss carried forward for set-off against income derived in the 5 succeeding income years.

(2) The time limit of 5 income years under subsection (1)(b) shall not apply for the carry forward of any amount of loss that is attributable to annual allowance claimed in respect of capital expenditure incurred on or after 1 July 2006.

(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.

(4) Where loss available for set-off or carry forward has been determined under subsection (3) and it is subsequently found that the loss determined has been overstated, the Director-General may make another determination of the quantum of loss and shall give notice of his determination to the person referred to in subsection (3).
[Added 11/18 (cio 9/8/18).]

(5) Where any person is dissatisfied with a determination by the Director-General under subsection (3) or (4), he may object to the determination in the manner provided in section 131C.
[Added 11/18 (cio 9/8/18).]

(6) Any loss incurred by a person who qualifies for an exemption under items 11, 11A, 13, 26 to 32 or 34 to 38 of Sub-part C of Part II of the Second Schedule, during the period of exemption specified in the respective items, shall be available for carry forward and deduction under section 20 or 59, as the case may be.
[Added 11/18 (cio 9/8/18).]

[S. 20 amended by s. 20(c) of Act 25 of 2000 w.e.f. 1 July 2000; repealed and replaced by s. 18(h) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 15 (b) of Act 18 of 2008 w.e.f. 19 July 2008; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

21. Bad debts and irrecoverable sums

(1) Subject to subsection (3), a person who derives gross income specified in section 10(1)(b) in an income year may deduct the amount of a debt or sum which is proved to have become bad and to have been actually written off as a bad debt by the person in that income year.

(2) Subject to subsection (3), a person who derives gross income, other than gross income specified in section 10(1)(b), may deduct any debt or sum not received in an income year but which is deemed to be derived in that income year and which is proved to have become irrecoverable by the person.

(2A) (a) Subject to subsection (3), a person who derives interest from money lent through any Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act in an income year may deduct the amount of the debt or interest arising from such amount lent and which is proved to have become bad from any interest received from money lent through the same Peer-to-Peer Lending platform.

(b) Where the amount of debt or interest cannot be fully relieved

under paragraph (a), the person may, subject to paragraph (c), claim that the unrelieved amount of debt or interest be carried forward and set off against interest received from money lent through the same Peer-to-Peer Lending platform in the succeeding income years.

(c) No time limit shall apply for the setting-off of any unrelieved bad debt arising under paragraph (b).

[Inserted 13/19 (cio 6/8/19).]

(3) Any amount allowed as a deduction which is subsequently received by the person on account of any bad or irrecoverable debt shall be deemed to be gross income derived in the income year in which it is received.

[S. 21 amended by s. 26 of Act 13 of 2019 w.e.f. 1 July 2019.]

22. Contributions to superannuation fund

(1) Subject to this section, an employer may deduct any amount irrevocably paid by him to provide –

(a) a pension or retirement allowance to his employees and their dependants under a superannuation fund; and

(b) for the medical expenses of his employees and their dependants under a scheme approved by the Director-General.

(2) Notwithstanding section 18, where an amount paid by an employer under subsection (1) is a lump sum payment in respect of past services of employees, one-tenth of the payment shall be deductible in the income year in which the payment is made and in each of the 9 succeeding years.

(3) No deduction shall be allowed under this section where the superannuation fund under subsection (1)(a) is set up for the principal purpose of providing tax benefits to selected employees and their dependents.

[Added 10/17 (cio 24/7/17).]

[S. 22 amended by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

23. Pensions to former employees

(1) Subject to subsection (2), the Director-General may, in the case of a person deriving gross income specified in section 10(1)(b), allow a deduction in respect of any amount which is not deductible otherwise than under this section and which, in the opinion of the Director-General, is reasonable in the particular circumstances of the case, paid by the person in that income year by way of a pension to any former employee in the business of that person, or to the

surviving spouse of that employee, in consideration of the past services of that employee in that business of the person, where the Director-General is satisfied that –

(a) the pension is receivable by the recipient –

(i) by virtue of any enactment;

(ii) as of right under a written document for a fixed period or for life;

(iii) in the case of the surviving spouse, for a fixed period or for life or until he or she remarries; or

(iv) on grounds which the Director-General determines to be compassionate grounds; and

(b) except in the case of the death of the employee while in the employment of the person, the employee did not retire from his employment before attaining the appropriate retiring age.

(2) This section shall not apply where because of any relationship to or with the employer or otherwise the former employee or the surviving spouse had or has, in the opinion of the Director-General, any control in relation to the payment of the pension by the person.

(3) For the purposes of this section –

"appropriate retiring age" means –

(a) not less than the age of 50;

(b) such earlier age as the Director-General considers reasonable, having regard to the nature of the employment of the person or service or the general terms of employment in the business or occupation in which the person was employed;

(c) the age at which the person retired in the case of retirement on the ground of serious illness or permanent disability; or

(d) the age at which a person ceased to be employed in any full-time employment and the Director-General is satisfied that he ceased to be so employed by reason of redundancy or other similar circumstances.

24. Annual allowance

(1) Subject to the other provisions of this section, where, in an income year, a person has incurred capital expenditure on –

(a) the acquisition, construction or extension of any –

(i) industrial premises;

(ii) clinics;

(iii) shops and shopping malls;

(iv) offices and showrooms;

(v) restaurants; or

(vi) entertainment premises;

(b) the acquisition of plant or machinery;

(c) agricultural improvement on agricultural land;

(d) scientific research;

(e) the setting up of golf courses;
[Amended 26/13 (cio 1/1/15).]

(ea) the acquisition of patents;
[Inserted 26/13 (cio 1/1/15 (in respect of the year of assessment commencing, and every subsequent year of assessment).; amended 10/17 (cio 24/7/17).]

(f) the acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles;
[Amended 10/17 (cio 1/7/17).]

(g) the acquisition of a solar energy unit; or
[Added 10/17 (cio 1/7/17).]

(h) research and development, including innovation, improvement or development of a process, product or service,
[Added 10/17 (cio 1/7/17).]

he shall be allowed a deduction of the capital expenditure so incurred by way of an annual allowance in that income year and in each of the succeeding years at

such rate as may be prescribed.

(1A) Notwithstanding any other provision of this Act, where, in an income year, a person has incurred capital expenditure on electronic, high precision or automated machinery or equipment on or after 1 July 2020, he shall be allowed, in that income year, a deduction of that capital expenditure, provided no deduction has been claimed under subsection (1).

[Inserted 7/2020 (cio in respect of year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment).]

(2) –

(3) No annual allowance shall be allowed under this section unless the expenditure is incurred exclusively in the production of gross income.

[RR 18/16 (cio 7/9/16).]

(4) (a) The total amount of allowance claimed under this section shall not exceed in the aggregate –

(i) in the case of a motor car, 3 million rupees;

(ii) in any other case, the amount of the capital expenditure incurred.

(b) Paragraph (a)(i) shall not apply to a person carrying on the business of tour operator and car rental.

(5) Subject to subsection (6), where, in an income year, a person sells or otherwise transfers an asset in respect of which an allowance has been allowed under this section at a price or for a consideration –

(a) in excess of the amount to which the value of the asset has been reduced by the allowance, the excess to the extent of the amount of the allowance granted, shall be deemed to be the gross income of the person in that income year; or

(b) which is less than the amount to which the value of the asset has been reduced by the allowance, the difference shall be allowed as a deduction from the gross income of the person in that income year.

(6) Where a person sells or otherwise transfers plant, machinery, industrial premises or any other asset of a capital nature to a relative or to a related company and the plant, machinery, industrial premises or asset sold or transferred is used by the relative or the related company for the production of gross income, the sale or transfer shall, unless the Director-General directs otherwise, be deemed to have been made at a price equal to the base value of

the plant, machinery, industrial premises or asset at the date of sale or transfer.
[Amended 15/22 (cio 2/8/22).]

(7) Notwithstanding any other provision of this Act where a company has invested 60 million rupees or more or at least 20 per cent of the stated capital of a spinning factory, whichever is the higher, during the years 2003 to 2008, it shall be allowed an investment tax credit by way of deduction from its tax liability as follows –

(a) 15 per cent of the investment over 4 years; or

(b) 10 per cent over 6 years,

as from the year the investment was made, less any investment tax credit it has been allowed in the past in respect of the same investment.
[Inserted 18/16 (cio 1/7/16)]

(8) Notwithstanding any other provision of this Act, where a company has invested 10 million rupees or more or at least 20 per cent of the stated capital, whichever is the higher, of a weaving, dyeing or knitting of fabrics factory during the years 2003 to 2008, it shall be allowed an investment tax credit by way of deduction from its tax liability as follows –

(a) 15 per cent of the investment over 4 years; or

(b) 10 per cent over 6 years,

as from the year the investment was made, less any investment tax credit it has been allowed in the past in respect of the same investment.
[Inserted 18/16 (cio 1/7/16.]

[S. 24 amended by s. 7(c) of Act 13 of 1996 w.e.f. 1 July 1996; s. 4(b) of Act 10 of 1998 w.e.f. 21 July 1998; s. 12(d) of Act 25 of 2000 w.e.f. 1 July 2000; s. 11(b)(ii) of Act 28 of 2004 w.e.f. the year of assessment commencing 1 July 2005; s. 19(c) of Act 14 of 2005 w.e.f. 1 July 2005; s. 18(h)(i) and (ii) of Act 15 of 2006 w.e.f. 1 July 2007; s. 9(f) of Act 10 of 2010 w.e.f. the income year commencing 1 January 2011; s. 9(b) of Act 26 of 2013 w.e.f. 1 January 2015 in respect of eh year of assessment commencing, and every subsequent year of assessmen; s. 27 of Act 18 of 2016 in respect of year of assessment commencing on 1 July 2016; s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; s. 28(e) of Act 7 of 2020 w.e.f. 7 August 2020 and in respect of the income year commencing on 1/ July 2021 and in respect of every subsequent year of assessment; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022 .]

24A. Expenditure incurred on fast charger for electric car

Where, in an income year, a person incurs expenditure on a fast charger for an electric car used in the production of his gross income, he may deduct from his gross income, twice the amount of such expenditure in that income year.

[S. 24A inserted by s. 26 of Act 13 of 2019 w.e.f. 1 July 2019.]

24B. Expenditure incurred on medical research and development

(1) Subject to subsection (2), where, in an income year, a person engaged in medical research and development incurs expenditure on medical research and development, he may deduct from his gross income twice the amount of that expenditure in that income year provided the research and development is carried out in Mauritius.

(2) Where a deduction has been claimed under paragraph (1), no deduction shall be allowed in respect of the same expense under section 24 or section 161A(55).

[S. 24B inserted by s. 28(f) of Act 7 of 2020 (cio in respect of year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment).]

25. –

[S. 25 amended by s. 4(c) of Act 10 of 1998 w.e.f. 21 July 1998; s. 10(c) of Act 18 of 1999 w.e.f. 1 July 1999 and 31 July 1999; s. 35(3)(b) of Act 20 of 2001 w.e.f. 17 September 2001; s. 11(c) of Act 28 of 2004 w.e.f. 26 August 2004; s. 19(d) of Act 14 of 2005 w.e.f. 1 July 2005; repealed by s. 18(j) of Act 15 of 2006 w.e.f. 1 July 2007.]

26. Unauthorised deductions

(1) Notwithstanding sections 18 and 19 but subject to this section, no deduction shall be made in respect of –

(a) any investment, expenditure or loss to the extent to which it is capital or of a capital nature;

(b) any expenditure or loss to the extent to which it is incurred in the production of income which is exempt income;

(c) any reserve or provision of any kind;

(d) any expenditure or loss recoverable under a contract of insurance or of indemnity;

(e) any expenditure incurred in providing business entertainment or any gift;

(f) –

(g) income tax, foreign tax, levy imposed in accordance with section 114 of the Gambling Regulatory Authority Act, the Fair Share Contribution under Part XC of the Value Added Tax

Act or special levy on banks in accordance with Part XB of the Value Added Tax Act;
[RR 13/19 (cio 1/7/19); amended 15/21 cio 5/8/21); 18/25 (cio 9/8/25).]

(ga) tourist fee levied under section 39B of the Tourism Authority Act and environment protection fee charged under section 94 of the Environment Act 2024;
[Inserted 18/25 (cio 1/7/25).]

(h) any expenditure or loss to the extent to which it is of a private or domestic nature;
[Amended 12/23 (cio 20/7/23).]

(i) any sum which has been given, directly or indirectly, as a gratification for a corruption offence.
[Added 12/23 (cio 20/7/23); amended 20/23 (cio 29/3/24).]

(2) Where the Director-General is satisfied that any expenditure of a capital nature in relation to alterations or improvements to any premises, machinery or plant, does not increase the capital value of the premises, machinery or plant, or that the expenditure increases the capital value by an amount less than the amount of the expenditure, he may allow such deduction as he thinks fit.

(3) Where any expenditure or loss incurred by a person in the production of his gross income and exempt income is not directly attributable to the production of such income, that part of the expenditure or loss attributable to the production of the exempt income shall be disallowed in such proportion and as may be prescribed. (Now spelt out in GN 78 of 1996).

(4) –

[S. 26 amended by s. 10(d) of Act 18 of 1999 w.e.f. 31 July 1999; s. 9(d) of Act 18 of 2003 w.e.f. the year of assessment commencing 1 July 2003; s. 18(k) of Act 15 of 2006 w.e.f. 1 July 2007; s. 8(a) of Act 1 of 2009 w.e.f. 1 January 2009; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 166 of Act 20 of 2023 w.e.f 29 March 2024; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025 and 9 August 2025.]

Sub-Part C – Personal Reliefs and Deductions for Individuals

[Heading repealed and replaced by s.18(l) of Act 15 of 2006 w.e.f. 1 July 2006; amended 12/23 (cio 1/7/23).]

27. Entitlement to personal reliefs and deductions

[Amended 12/23 (cio 1/7/23).]

(1) No person shall be entitled to personal reliefs, deductions and allowances under Sub-part C, D or E of Part III unless he is resident in Mauritius in the incoming year in which the income is derived.
[Amended 12/23 (cio 1/7/23).]

(2) Subject to the other provisions of this section, every person shall, in an income year, be entitled to a deduction in respect of his dependents in accordance with the Third Schedule.

[Amended 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19); RR 12/23 (cio 1/7/23).]

(2A) Where the person referred to in subsection (2) is –

(a) a retired person, who, in an income year, has gross income other than specified income; or

(b) a person having a physical or mental disability,

he shall in an income year, in addition to the deduction specified in subsection (2), be entitled to deduct from his net income in that income year an additional amount of 50,000 rupees.

[Inserted 13/19 (cio 6/8/19).]

(3) –

(4) Where, in an income year, a person claims a deduction in respect of a dependent child, the spouse of that person shall not claim in that income year any deduction in respect of dependent child.

[Amended 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19); RR 12/23 (cio 1/7/23); Am 11/14 (1/7/24).]

(4A) Where, in an income year, a person claims a bedridden next of kin as a dependent, no other person shall claim that bedridden next of kin as a dependent in that income year.

[Inserted 7/2020 (cio in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year).]

(5) No person shall be entitled to claim in an income year a deduction in respect of his –

[Amended 12/23 (cio 1/7/23).]

(a) first dependent, where the net income and exempt income of that dependent in that income year exceeds 110,000 rupees;

[Amended 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19); amended 12/23 (cio 1/7/23).]

(b) second dependent, where the net income and exempt income of his second dependant in that income year exceeds 80,000 rupees;

[Amended 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19); 12/23 (cio 1/7/23).]

(c) third dependent, where the net income and exempt income

of his third dependant in that income year exceeds 85,000 rupees.

[Amended 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19); 7/2020 (cio in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year); amended 12/23 (cio 1/7/23).]

(d) fourth dependent, where the net income and exempt income of the fourth dependent in that income year exceeds 80,000 rupees.

[Added 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19; amended 7/2020 (cio in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year); amended 12/23 (cio 1/7/23).]

(6) Subject to subsection (6B), where the net income and exempt income of the first dependent, second dependent, third dependent and fourth dependent do not exceed 110,000 rupees, 80,000 rupees, 85,000 rupees and 80,000 rupees, respectively, the net income of the dependent or dependents shall be deemed to be, and shall be added to, the net income of that person.

[Added 10/17 (in respect of income year commencing on 1/7/17 and every subsequent income year); 13/19 (cio 1/7/19; amended 7/2020 (cio in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year); amended 15/21 (cio 1/7/21).]

(6A) Where, in an income year, a person is entitled to a deduction in respect of a dependent child who is pursuing a non-sponsored full-time undergraduate or postgraduate course at a recognised tertiary educational institution, he may claim an additional deduction under item 2 of Part I of the Third Schedule per dependent up to a maximum of 4 dependents.

[Inserted 11/18 (cio 9/8/18); amended 13/19 (cio 1/7/19); 15/22 (cio 1/7/22);12/23 (cio 1/7/23).]

(6B) Where, in an income year, a person claims a deduction in respect of a dependent who is a bedridden next of kin or a child, the benefits derived by the bedridden next of kin or the child under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, in that income year, shall –

[Amended 12/23 (cio 1/7/23); 18/25 (cio 9/8/25).]

(a) be excluded in the calculation of the net income and exempt income of the bedridden next of kin or the child under subsection (5); and

[Amended 18/25 (cio 9/8/25).]

(b) not be included in the net income of the person claiming the deduction under this section.

[Inserted 15/21 (cio 1/7/21).]

(7) In this section –

"bedridden next of kin", in respect of a person, means the bedridden spouse, father, mother, grandfather, grandmother, brother or sister of that person or of his spouse, provided that the bedridden next of kin is –
[Amended 15/22 (cio 1/7/21).]

(a) eligible to the carer's allowance payable under the National Pensions Act; and

(b) under the care of that person.
[Inserted 7/2020 (cio in respect of year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment).]

"dependent" means –

(a) a spouse;

(b) a child under the age of 18; or

(c) a child over the age of 18 and who –

(i) is pursuing a full-time course at an educational institution or a training institution; or

(ii) cannot earn a living because of a physical or mental disability;

(d) a bedridden next of kin;
[Added 7/2020 (cio in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year).]

"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 an additional deduction is made under subsection (2A);

"specified income" means the gross income derived from emoluments exceeding 50,000 rupees, specified in section 10(1)(a)(i), or from any business.

[S. 27 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; repealed and replaced by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 17(d) of Act 17 of 2007 w.e.f. 1 July 2006; s. 15(c) of Act 18 of 2008 w.e.f. 1 July 2008; s. 26 of Act 10 of 2017 (in respect of income year commencing on 1/7/17 and every subsequent income year); s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s. 28 of Act 7 of 2020 w.e.f. 1/7/2020; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; s. 31 of Act 15 of 2022 w.e.f. 1 July 2021, 1 July 2022; s. 38 of Act 12 of 2023

w.e.f. 1 July 2023; s. 41(b) of Act 11 of 2024 w.e.f. 1 July 2024; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

Sub-Part D – Interest Relief for Individuals

[Heading inserted by s. 9 (g) of Act 10 of 2010 w.e.f. the income year commencing 1 January 2011.]

27A. Interest relief

(1) Subject to this section, every person shall, in an income year, be allowed a relief by way of deduction from his net income in respect of the amount of interest paid in that income year to –

(a) a bank or a non-bank deposit taking institution under the Banking Act;

(b) an insurance company under the Insurance Act;

(c) the Sugar Industry Pension Fund;

(d) the Development Bank of Mauritius; or

(e) the Statutory Bodies Family Protection Fund,

on a housing loan secured by mortgage or fixed charge on immovable property and used exclusively for the purchase or construction of his house.

[Repealed and replaced 26/13 (cio 1/1/13).]

(2) The relief under subsection (1) shall apply in respect of a loan secured by a mortgage or fixed charge on immovable property taken on or after 1 July 2006.

[Amended 18/16 (cio 1/7/16).]

(3) In the case of a couple where neither spouse is a dependent spouse, the relief under subsections (1) and (2) shall at the spouses' option be divided equally for each spouse.

(4) No relief under subsection (1) shall be allowed –

(a) unless the person is resident in Mauritius in the income year in which the income year is derived;

(b) where the person or the spouse of the person –

(i) is, at the time the loan is raised, the owner of a residential building; or

[Amended 37/11 (cio 1/1/12).]

(ii) –

[Repealed 37/11 (cio 1/1/12).]

(iii) benefits from any new housing scheme set up on or after 1 January 2011 by such competent authorities as may be prescribed;

[Amended 37/11 (cio 1/1/12).]

(c) where the income of the person, or the spouse of the person, as the case may be, exceeds 4 million rupees in an income year.

[Inserted 37/11 (cio 1/1/12); amended 18/16 (cio 1/7/16).]

(4A) For the purpose of subsection (1), the housing loan taken from –

(a) the Development Bank of Mauritius shall be for its employees;

(b) the Statutory Bodies Family Protection Fund shall be for its members.

[Inserted 26/13 (cio 1/1/13).]

(5) For the purposes of subsection (4)(c) –

"income" means the total of the net income and the income in respect of –

(a) dividends received from a resident company or co-operative society registered under the Co-operatives Act; and

(b) interest –

(i) on a savings or fixed deposit account received from a bank or non-bank deposit taking institution under the Banking Act; and

(ii) received on Government securities and Bank of Mauritius Bills.

[Inserted 37/11 (cio 1/1/12).]

[S. 27A inserted by s. 9(g) of Act 10 of 2010 w.e.f. the income year commencing 1 January 2001; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 9(c) of Act 26 of 2013 w.e.f. 1 January 2013 in respect of the year of assessment commencing, and every subsequent year of assessment; w.e.f. 1 July 2015 in respect of every income year and in respect of every subsequent income year; s. 27 of Act 18 of 2016 w.e.f. 1 July 2016 in respect of income year commencing on 1 July 2016 and every subsequent income year.]

Sub-Part E – Other Reliefs and Allowances

[Amended 11/18 (cio 9/8/18).]

27B. Relief for medical or health insurance premium

(1) Subject to this section, every person shall, in an income year, be entitled to deduct from his net income the actual amount paid in that income year as –

(a) premium in respect of a medical or health insurance policy contracted for himself and his dependent for whom he has claimed a deduction under section 27; or

(b) contribution to an approved provident fund which has as its main object the provision for medical expenses of himself and his dependent in respect of whom he has claimed a deduction under section 27.

[Repealed and replaced 26/13 (cio 1/1/14).]

(2) The relief under subsection (1) shall not exceed the amount specified in column 2 in Part II of the Third Schedule corresponding to the category specified in column 1 of that Schedule.

(3) No relief under subsection (1) shall be allowed where –

(a) the premium or contribution has been paid by the employer of the person; or

[Amended 26/13 (cio 1/1/14).]

(b) the premium is paid under a combined medical and life assurance scheme.

[Sub-Part E inserted by s. 12 of Act 26 of 2012 w.e.f. 1 January 2013 and in respect of every subsequent income year; amended by s. 9(d) of Act 26 of 2013 w.e.f. 1 January 2014 in respect of the year of assessment commencing, and every subsequent year of assessment.]

27C. Solar Energy Investment Allowance

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

[Amended 15/21 (cio 1/7/21).]

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

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

[S. 27C inserted by s. 24 of Act of 2015 w.e.f. 1 July 2015; amended by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

27D. –

[S. 27D inserted by s. 26 of Act 10 of 2017; repealed by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

27DA. Donation to charitable institutions

(1) Subject to this section, where, in an income year, an individual has made a donation through electronic means to a charitable institution, he shall be entitled to deduct from his net income for that income year, the amount donated or 100,000 rupees, whichever is lower.
[Amended 15/22 (cio 1/7/22); Am 11/24 (cio 1/7/24).]

(2) No deduction shall be allowed under this section in an income year where, in respect of that income year, the charitable institution has failed to submit a return under section 123F, unless the individual making the donation provides evidence that such donation has been made.

[S. 27DA inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; amended by s. 31 of Act 15 of 2022 w.e.f. 1 July 2022; s. 41(c) of Act 11 of 2024 w.e.f. 1 July 2024.]

27DB. Contribution to approved personal pension schemes

Where, in an income year, an individual has contributed to an individual pension scheme approved by the Financial Services Commission under the Insurance Act for the provision of a pension for himself, he shall be entitled to deduct from his net income for that income year, the amount contributed or 50,000 rupees, whichever is lower.

[S. 27DA inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; amended by s. 31 of Act 15 of 2022 w.e.f. 1 July 2022.]

27DC. Deduction for carer

Where, in an income year, an individual employs one or more carers in respect of whom he has paid the contributions payable under the Social Contribution and Benefits Act 2021 and the National Savings Fund Act, he shall be entitled to deduct from his net income for that income year the wages paid to the carers or 30,000 rupees, whichever is lower.

[S. 27DC inserted by s. 41(d) of Act 11 of 2024 w.e.f. 27 July 2024.]

27E. Rainwater harvesting system investment allowance

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

[Amended 15/21 (cio 1/7/21).]

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

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

[S. 27E inserted by s. 35 of Act 11 of 2018 w.e.f. 1 July 2018; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

27F. Fast charger for electric car investment allowance

(1) Subject to this section, where an individual has in an income year acquired a fast charger for his electric car, he shall be entitled to deduct from his net income, the expenditure incurred for the acquisition of the charger.

(2) Where, in an income year, a person has claimed a deduction in respect of a fast charger under section 24A, he shall not be entitled to a deduction under this section in respect of the same charger.

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

[S. 27F inserted by s.26(h) of Act 13 of 2019 w.e.f. 1 July 2019.]

27G. –

[S. 27G inserted by s.26(h) of Act 13 of 2019 w.e.f. 1 July 2019; repealed by s. 31 of Act 15 of 2022 w.e.f. 1 July 2022.]

27H. Contribution to COVID-19 Solidarity Fund

(1) Subject to this section, where an individual has, in the income year commencing on 1 July 2019 or 1 July 2020, made a contribution to the COVID-19 Solidarity Fund, he shall be entitled to relief, by way of a deduction from his net income, after deducting any amount under sections 27, 27A, 27B 27D, 27DA and 27DB, of the amount contributed or donated in that income year.

(2) Any unrelieved amount under subsection (1) for an income year may be carried forward and deducted against the net income of the income year immediately following that income year up to a maximum of 2 income years.

(3) In this section –

"COVID-19 Solidarity Fund" means the Fund referred to in the Finance and Audit (COVID-19 Solidarity Fund) Regulations 2020.

[S. 27H inserted by s. 24 of Act 1 of 2020 w.e.f. 23 March 2020; s. 38 of **Act 15 of 2021** w.e.f. 1 July 2021.]

27J. Contribution to National COVID-19 Vaccination Programme Fund

(1) Subject to this section, where an individual has, during the income year ending 30 June 2021, made a contribution to the National COVID-19 Vaccination Programme Fund, he shall be entitled to a relief by way of a deduction from his net income, after deducting any amount under sections 27, 27D, 27DA and 27DB, of the amount contributed or donated in that income year.

(2) Any unrelieved amount under subsection (1) for an income year may be carried forward and deducted against the net income of the 2 income years immediately following that income year.

[S. 27J inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

27K. –

[S. 27K inserted by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; repealed by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

28. –

[S. 28 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 9(c) of Act 9 of 1997 w.e.f. 1 July 1997; s. 4(d) of Act 10 of 1998 w.e.f. 1 July 1998; s. 14(c) of Act 20 of 2002 w.e.f. the income year commencing 1 July 2002 and in respect of every subsequent income year; s. 19(e) of Act 14 of 2005 w.e.f. 1 July 2005; repealed by s. 18(1) of Act 15 of 2006 w.e.f. 1 July 2006; s. 26 of Act 10 of 2017 (in respect of income year commencing on 1/7/17 and every subsequent income year); inserted by s. 31 of Act 15 of 2022 w.e.f. 1 July 2022; repealed by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

28A. –

[S. 28A amended by s. 9(d) of Act 9 of 1997 w.e.f. 1 July 1997; s. 4(e) of Act 10 of 1998 w.e.f. 1 July 1998; repealed by s. 18(1) of Act 15 of 2006 w.e.f. 1 July 2006.]

29. –

[S. 29 amended by s. 7 (d) of Act 13 of 1996 w.e.f. 1 July 1996; repealed by s. 18 (1) of Act 15 of

2006 w.e.f. 1 July 2006.]

30. –

[S. 30 amended by s. 11(c)(ii) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001; s. 14(d) of Act 20 of 2002 w.e.f. 1 July 2002; s. 27(10) of Act 33 of 2004 w.e.f. 1 July 2006; repealed by s. 18 (l) of Act 15 of 2006 w.e.f. 1 July 2006.]

31. –

[S. 31 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 10(f) of Act 18 of 1999 w.e.f. 1 July 1999; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

32. –

[S. 32 amended by s. 7(d) of Act 13 of 1996; w.e.f. 1 July 1996; s. 27(10) of Act 33 of 2004 w.e.f. 1 July 2006; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

33. –

[S. 33 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 27(10) of Act 33 of 2004 w.e.f. 1 July 2006; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

34. –

[S. 34 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; repealed and replaced by s. 14(e) of Act 20 of 2002 w.e.f. the income year commencing 1 July 2002 and in respect of every subsequent income year; amended by s. 27(10) of Act 33 of 2004 w.e.f. 1 July 2006; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

35. –

[S. 35 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 9(f) of Act 9 of 1997 w.e.f. 1 July 1997; s. 10(g) of Act 18 of 1999 w.e.f. 1 July 1999; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

36. –

[S. 36 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 9(g) of Act 9 of 1997 w.e.f. 1 July 1997; s. 4(f) of Act 10 of 1998 w.e.f. 1 July 1998; s. 12(e) of Act 25 of 2000 w.e.f. 1 July 2000; s. 14 (f) of Act 20 of 2002 w.e.f. 1 July 2002; s. 11(d) of Act 28 of 2004 w.e.f. 1 July 2004; s. 19(f) of Act 14 of 2005 w.e.f. 1 July 2005; s. 156 (3)(b) of Act 22 of 2005 w.e.f. 28 September 2007; repealed by s. 18 (l) of Act 15 of 2006 w.e.f. 1 July 2006.]

36A. –

[S. 36A inserted by s. 10(h) of Act 18 of 1999 w.e.f. 1 July 1999; Repealed by s. 18 (l) of Act 15 of 2006 w.e.f. 1 July 2006.]

36B. –

[S. 36B inserted by s. 12(e) of Act 25 of 2000 w.e.f. 1 July 2000; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

37. –

[S. 37 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 9(h) of Act 9 of 1997 w.e.f. 1 July 1997; s. 4(g) of Act 10 of 1998 w.e.f. the income year commencing 1 July 1997 and in respect of every subsequent income year; s. 14(g) of Act 20 of 2002 w.e.f. the income year commencing 1 July 2002 and in respect of every subsequent income year; s. 19(g) of Act 14 of 2005 w.e.f. 1 July 2005; repealed by s. 18(l) of Act 15 of 2006.]

37A. –

[S. 37A amended by s. 9(i) of Act 9 of 1997 w.e.f. 1 July 1996; s. 12(g) of Act 25 of 2000 w.e.f. 1 July 2000; s. 11(e) of Act 28 of 2004 w.e.f. 1 July 2004; repealed by s. 18(1) of Act 15 of 2006.]

37B. –
[S. 37B amended by s. 9(i) of Act 9 of 1997 w.e.f. 1 July 1996; repealed and replaced by s. 11(f) of Act 28 of 2004 w.e.f. 1 July 2004; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

37C. –

[S. 37C inserted by s. 9(i) of Act 9 of 1997 w.e.f. 1 July 1996; s. 9(e)(ii) of Act 18 of 2003 w.e.f. 1 July 2003; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

38. –

[S. 38 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 9(i) of Act 9 of 1997 w.e.f. 1 July 1997; s. 27(10) of Act 33 of 2004 w.e.f. 1 July 2006; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

39. –

[S. 39 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; repealed by s. 18 (l) of Act 15 of 2006 w.e.f. 1 July 2006.]

40. –

[S. 40 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

41. –

[S. 41 amended by s. 7(d) of Act 13 of 1996 w.e.f. 1 July 1996; s. 14(h)(ii) of Act 20 of 2002 w.e.f. the income year commencing 1 July 2002 and in respect of every subsequent year; s. 11(g) of Act 28 of 2004 w.e.f. 1 July 2004; repealed by s. 18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

41A. –

[S. 41A inserted by s. 4(h) of Act 10 of 1998 w.e.f. 1 July 1998; amended by s. 14(h) of Act 20 of 2002 w.e.f. 1 July 2002; repealed and replaced by s. 11(h) of Act 28 of 2004 w.e.f. 1 July 2004;

repealed by s. 18 (l) of Act 15 of 2006 w.e.f. 1 July 2006.]

42. –

[S. 42 amended by Act 13 of 1996; Act 10 of 1998; repealed by s. 18(l) of Act 15 of 2006.]

42A. –

[S. 42A inserted by Act 10 of 1998; amended by s. 14(i) of Act 20 of 2002 w.e.f. the income year commencing 1 July 2002 and in respect of every subsequent income year; repealed by s. 18(l) of Act 15 of 2006.]

Sub-Part C – Income Exemption Threshold for Individuals

[Heading repealed and replaced by s.18(l) of Act 15 of 2006 w.e.f. 1 July 2006.]

PART IV – CORPORATE TAXATION

43. Application of Part IV

This Part shall apply to companies, unit trust schemes, trusts, collective investment schemes, *societies* and Foundations.

[Amended 8/12 (cio 1/7/12).]

[S. 43 amended by Act 13 of 1996; s. 156(3)(c) of Act 22 of 2005 w.e.f. 28 September 2007; s. 51(b) of Act 8 of 2012 w.e.f. 1 July 2012.]

Sub-Part A – Companies, Unit Trust Schemes, Trusts, Collective Investment Schemes, *Sociétés* and Foundations

[Heading amended by s. 156 (3) (d) of Act 22 of 2005 w.e.f. 28 September 2007.]

44. Companies

Subject to section 44B and 44C, every company shall be liable to income tax on its chargeable income at the rate specified in Part IV of the First Schedule.

[Amended 11/18 (1/7/19); 11/18 (cio 1/7/2020).]

[S. 44 amended by Act 13 of 1996; Act 25 of 2000 w.e.f. year of assessment starting on 1 July 2001; s. 18(m) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 17 (e) of Act 17 of 2007 w.e.f. 22 August 2007; s. 25 of Act 10 of 2017 w.e.f. 1 July 2017; s. 35 of Act 11 of 2018 w.e.f. 1 July 2019; s. 35(k) of Act 11 of 2018 w.e.f. 1 July 2020.]

44A. Alternative minimum tax

(1) This section shall not apply to –

(a) a global business entity;

(b) an entity listed under Part I of the Second Schedule; and

(c) a company which qualifies for an exemption under items 11, 11A, 26, 28, 29, 30, 30A, 31(b), 34, 36, 38, 49, 50, 56, 57, 58 and 59 of Sub-part C of Part II of the Second Schedule.

(2) Notwithstanding this Act and subject to this section, where, in the case of a company, the normal tax payable is less than 10 per cent of its adjusted book profit in an income year, the tax payable for that income year shall be deemed to be 10 per cent of the adjusted book profit.

(3) Notwithstanding this Act, any amount of tax payable under this Sub-part shall not be reduced by any tax credit which may be available under this Act.

(4) Where a company derives income from life insurance business, the tax payable shall be –

(a) the amount payable under subsection (2); or

(b) the amount payable under section 50(1A),

whichever is higher.

(5) The tax referred to in subsection (2) shall be remitted to the Director-General as follows –

(a) in the case of a company required to submit an APS Statement under Sub-part AA of this Part –

(i) for the first 3 quarters, 25 per cent of the tax for each of the quarters, together with the APS Statement required to be submitted under section 50B; and

(ii) for the last quarter, 25 per cent of the tax at the time the company submits its annual return under section 116; or

(b) in the case of a company which is not required to submit an APS Statement under section 50B(4), together with its annual return under section 116 or 119.

(6) In this section –

"adjusted book profit" means the profit computed in accordance with internationally accepted accounting practices –

(a) as reduced by –

(i) dividends receivable from resident companies;

(ii) profits on disposal or revaluation of fixed assets; and

(iii) profits or gains from sale or revaluation of securities,

if any such item is credited to the profit and loss account; and

(b) as increased by –

(i) loss on disposal or revaluation of fixed assets; and

(ii) loss from sale or revaluation of securities,

if any such item is debited to the profit and loss account;

"company" means –

(a) a company operating a hotel and licensed under the Tourism Authority Act;

(b) an insurance company under the Insurance Act;

(c) a company acting as a financial intermediary under the Securities Act, the Insurance Act or the Financial Services Act;

(d) a company engaged in real estate activities; and

(e) a telecommunication company licensed under the Information and Communication Technologies Act;

"normal tax payable" means the tax payable computed by multiplying the chargeable income of the company by the tax rate applicable to that company in accordance with section 44.

[S. 44A inserted by s. 11(i) of Act 28 of 2004 w.e.f. the year of assessment commencing 1 July 2005; amended by s. 19(h) of Act 14 of 2005 w.e.f. 1 July 2005; s. 18(n) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 17(f) of Act 17 of 2007 w.e.f. 1 July 2007; repealed by s. 24 of Act 10 of 2015 w.e.f. 1 July 2015; 26 of Act 18 of 2025 w.e.f 1 July 2026.]

44B. Companies engaged in export of goods or manufacturing activities in a freeport zone

[Amended 13/19 (cio 1/7/2020.]

(1) Where, in an income year, a company is engaged in the export of goods, it shall be liable to income tax at the rate specified in Part II of the First Schedule on the chargeable income attributable to that export based on the formula set out in subsection (2).

(2) The formula referred in subsection (1) shall be –

$$\frac{a}{b} \times c$$

where –

a is the gross income derived from the export of goods in that income year

b is the gross income derived from all the activities of the company for that income year

c is the chargeable income of the company for that income year.

(3) Where, in an income year, a freeport operator or private freeport developer is engaged in the manufacture of goods meant for local market in whole or in part, it shall be liable to income tax at the rate specified in Part II of the First Schedule on his chargeable income, provided that the freeport operator or private freeport developer satisfies the conditions relating to the substance of its activities as may be prescribed.

[Added 13/19 (cio 1/7/2020).]

[S. 44B inserted by s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; s. 26(i) of Act 13 of 2019 w.e.f. 1 July 2020.]

44C. Companies engaged in banking activities

(1) Every bank shall be liable to income tax on its chargeable income at the rate specified in Sub-part A of Part III of the First Schedule.

[Amended 12/23 (cio 20/7/23).]

(2) –

[R 12/23 (cio 20/7/23).]

(3) –

[R 12/23 (cio 20/7/23).]

(4) In this section –

"bank" –

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

(b) does not include the Development Bank of Mauritius Ltd.
[Amended 12/23 (cio 20/7/23).]

[S. 44C inserted by s. 35(l) of Act 11 of 2018 w.e.f. 1 July 2020; amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023.]

44D. Manufacturing companies engaged in medical, biotechnology or pharmaceutical sector

(1) Where a manufacturing company –
[Amended 11/24 (cio 1/7/25).]

(a) is engaged in medical, biotechnology or pharmaceutical sector; and

(b) holds an Investment Certificate issued by the Economic Development Board,

it shall, in an income year, be liable to income tax, on its chargeable income at the rate specified in Part II of the First Schedule, provided the company –

(i) satisfies such conditions as may be prescribed in relation to the substance of its activities; and

(ii) has not, in that income year, claimed a partial exemption under Part II of the Second Schedule.

(2) The chargeable income referred to in subsection (1) shall not include income derived from intellectual property assets.
[Added 11/24 (cio 1/7/25).]

[S. 44D inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2022; Amended by s. 41(e)(i) of Act 11 of 2024 w.e.f. 1 July 2025.]

44E. Higher Education Institutions set-up in Mauritius

Where a higher education institution registered under the Higher Education Act is set up in Mauritius, it shall, in an income year, be liable to income tax on its chargeable income at the rate specified in Part II of the First Schedule.

[S. 44E inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2022.]

45. Unit trust schemes

(1) Every trustee of a unit trust scheme shall pay income tax on his chargeable income at the rate specified in Part IV of the First Schedule.
[Amended 10/17 (cio 1/7/17); 11/18 (cio 1/7/19).]

(2) Any gains derived by the trustee of a unit trust scheme on realisation of any investments shall be deemed not to be income derived by the trustee provided that at least 70 per cent of the gain is –

(a) not distributed as income to the unitholders, but is credited to the Unit Trust Fund of the scheme;

(b) appropriated to meet realised losses; or

(c) applied towards a capital purpose only.

(3) Any distribution to a unitholder out of the net income derived by the unit trust scheme shall be deemed to be a dividend to a shareholder.

(4) This section shall not apply in respect of the year of assessment 2005-2006 or subsequent years.

[S. 45 amended by Act 13 of 1996; s. 156(3)(e) of Act 22 of 2005 w.e.f. 28 September 2007; s. 18(o) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 26 of Act 10 of 2016 w.e.f. 1 July 2017; s. 35 of Act 11 of 2018 w.e.f. 1 July 2019.]

45A. Collective investment schemes – year of assessment 2005-2006 and subsequent years

(1) This section shall apply in respect of the year of assessment 2005-2006 and subsequent years.

(2) Every collective investment scheme authorised under the Securities Act shall pay income tax on its chargeable income at the rate specified in Part IV of the First Schedule.
[Amended 10/17 (cio 1/7/17); 11/18 (cio 1/7/19).]

(3) Any gains derived by such a scheme on the realisation of any investments of the scheme shall be deemed not to be income derived by the scheme provided that at least 70 per cent of the gains is –
[Amended 37/11 (cio 15/12/11).]

(a) not distributed as income to the participants in the scheme;

(b) appropriate to meet realised losses; or

(c) applied towards a capital purpose only.

(4) Any distribution to a participant in the scheme out of the net income derived by the schemes shall be deemed to be a dividend to a participant.

[S. 45A inserted by s. 156(3)(f) of Act 22 of 2005 w.e.f. 28 September 2007; amended by s. 17(h) of Act 17 of 2007 w.e.f. 1 July 2008; s. 26 of Act 10 of 2016 w.e.f. 1 July 2017.]

46. Trusts

(1) Subject to subsections (2) and (3) and section 7, every trust shall be liable to income tax on its chargeable income at the rate specified in Part IV of the First Schedule.
[Amended 10/17 (cio 1/7/17; 11/18 (cio 1/7/19.]

(2) A trust –

(a) of which the settlor is a non-resident or holds a Global Business Licence under the Financial Services Act or another trust which qualifies under this subsection; and
[Amended 11/18 (cio 1/1/19).]

(b) (i) of which all the beneficiaries appointed under the terms of the trust are, throughout an income year, non-residents or hold a Global Business Licence Licence under the Financial Services Act; or
[Amended 11/18 (cio 1/1/19).]

(ii) which is a purpose trust under the Trusts Act and whose purpose is carried out outside Mauritius,

shall be liable to income tax on its chargeable income at the rate specified in Part IV of the First Schedule.
[Amended 10/17 (cio 1/7/17); 11/18 (cio 1/7/19).]

(3) –
[R 15/21 (cio 1/7/21).]

(4) Any distribution to a beneficiary of a trust shall be deemed to be a dividend to the beneficiary.
[Inserted 37/11 (cio 15/12/11).]

(5)-(6) –

[S. 46 repealed and replaced by s. 72(2)(b) of Act 14 of 2001 w.e.f. 1 December 2001; amended by s. 9(f) of Act 18 of 2003 w.e.f. the year of assessment commencing 1 July 2003; s. 18(p) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 17(i) of Act 17 of 2007 w.e.f. 1 July 2008 in respect of the year of assessment commencing 1 July 2008 and in respect of every subsequent

year of assessment; s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; s. 35(n) of Act 11 of 2018 w.e.f. 1 January 2019; s.35(n) of Act 11 of 2018 w.e.f. 1/7/19; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

47. *Sociétés*

(1) Subject to section 50L, no resident *société* shall be liable to income tax.

[Amended 26/13 (cio 1/1/15).]

(2) Subject to this Act, every associate of a resident *société* shall be liable to income tax on his share of income from that *société*.

(3) The net income of an associate from a resident *société* shall be deemed to be the share to which he would have been entitled in the income of the *société* during an income year if the income had been wholly distributed among the associates.

(4) For the purpose of calculating the net income of an associate specified in subsection (3), the associate shall be deemed to have –

(a) derived that part of the gross income of the *société*; and

(b) incurred that part of the allowable deductions of the *société*,

which bear the same proportion to the gross income or allowable deductions of the *société* as his share in the income of the *société* calculated in accordance with subsection (3) bears to the income of the *société*.

(5) Every associate of a *société* holding a Global Business Licence under the Financial Services Act shall be liable to income tax in respect of his share of income in that *société* at the rate of 15 per cent.

[Amended 11/18 (cio 1/1/19).]

(6) Notwithstanding subsection (1), a *société* referred to in subsection (5) may, by notice in writing given simultaneously to the Director-General and to the Commission established under the Financial Services Act, opt to be liable to income tax at the rate of 15 per cent.

(7) A non-resident *société* shall –

(a) be liable to income tax as if the *société* were a company; and

(b) pay income tax on its chargeable income at the rate specified in Part IV of the First Schedule.

[Amended 10/17; 11/18 (cio 1/7/19).]

[S. 47 amended by Act 13 of 1996; Act 25 of 2000; s. 46(4)(b) of Act 13 of 2001 w.e.f. 1 December 2001; s. 18(q) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment

commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 17(j) of Act 17 of 2007 w.e.f. 1 July 2008; s. 9(d) of Act 26 of 2013 w.e.f.1 January 2015 in respect of the year of assessment commencing, and every subsequent year of assessment; s. 35(o) of Act 11 of 2018 w.e.f. 1 January 2019.]

48. Protected cell company

(1) Where a protected cell company has made an election under the Companies Act to present separate financial statements in respect of each of its cells, every cell of that company shall be deemed to be an entity separate from the protected cell company and other cells of the protected cell company and shall be liable to income tax in respect of its own income.

(2) Subject to subsection (3), where a cell of a protected cell company owes income tax under this Act, the Director-General may, for the recovery of the income tax due, have recourse to cellular assets as well as non-cellular assets of the protected cell company.

[Amended 12/23 (cio 20/7/23).]

(3) Where a protected cell company has made an election under subsection (1) to present separate financial statements in respect of each of its cells, the Director-General shall not recover income tax due by a cell from –

(a) the cellular assets of another cell of the company; or

(b) the non-cellular assets of the protected cell company except where such assets are directly attributable to that cell of the company.

[Added 12/23 (cio 20/7/23).]

[S. 48 repealed by s. 18(r) of Act 15 of 2006 w.e.f. 1 July 2007; inserted by S.8 of Act 37 of 2011 w.e.f. 1 January2013; amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023.]

48A. Variable capital company

(1) Where a variable capital company has made an election under section 24(1) of the Variable Capital Companies Act 2022 but subject to subsection (3) to present separate financial statements for each of its sub-funds or special purpose vehicles, each sub-fund or special purpose vehicle shall be deemed to be an entity separate from the variable capital company and shall be liable to income tax in respect of its own income.

[Amended 12/23 (cio 20/7/23).]

(2) Notwithstanding section 11 of the Variable Capital Companies Act 2022, the Director-General may recover any income tax due by a sub-fund or special purpose vehicle of a variable capital company from the company or from that sub-fund or special purpose vehicle.

(3) Where a variable capital company has made an election under section 24(1) of the Variable Capital Companies Act 2022 to present separate financial statements for each of its sub-funds or special purpose vehicles, the Director-General shall not recover income tax due by a sub-fund or special purpose vehicle from the assets of –

(a) another sub-fund or special purpose vehicle; or

(b) from the assets of the variable capital company where such assets are directly attributable to another sub-fund or special purpose vehicle of the company.

[Added 12/23 (cio 20/7/23).]

[S. 48A inserted by s. 26 of Act 3 of 2022 w.e.f. 16 May 2022; amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023.]

49. –

[S. 49 amended by Act 18 of 1999; Act 25 of 2000; repealed and replaced by s. 14(j) of Act 20 of 2002 w.e.f. the year of assessment commencing 1 July 2002 and in respect of every subsequent income year; s. 9(g) of Act 18 of 2003 w.e.f. the income year commencing 1 July 2003; amended by s. 25(1) of Act 43 of 2004 w.e.f. 1 January 2005; s. 19(i) of Act 14 of 2005 w.e.f. 1 July 2005; repealed by s. 18(r) of Act 15 of 2006 w.e.f. 1 July 2007; inserted by s. 8 of Act 37 of 2011 w.e.f. 15 December 2011; s. 12 of Act 26 of 2012 w.e.f. 22 December 2012; s. 9(f) of Act 26 of 2013 w.e.f. 1 January 2015 in respect of year of assessment commencing 1/1/15 and in every subsequent year of assessment; s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; repealed by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

49A. Foundations

(1) Subject to subsection (2), every Foundation shall be liable to income tax on its chargeable income at the rate specified in Part IV of the First Schedule.

[Amended 10/17 (cio 1/7/17); 11/18 (cio 1/7/19).]

(2)-(3) –

[R 15/21 (cio 1/7/21).]

(4) Any distribution to a beneficiary of a Foundation shall be considered to be a dividend to the beneficiary.

[S. 49A inserted by s. 51(d) of Act 8 of 2012 w.e.f. 1 July 2012; amended by s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; s. 35(q) of Act 11 of 2018 w.e.f. 1 January 2019; s.35(q) of Act 11 of 2018 w.e.f. 1/7/19; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

49B. Small company qualified under an approved scheme

(1) Notwithstanding this Act, but subject to this section, a small company which qualifies under a scheme referred to in section 5A of the repealed Small and Medium Enterprises Development Authority Act or a scheme administered or managed by SME Mauritius Ltd shall be exempt –

[Amended 16/17 (cio 18/1/18).]

(a) from income tax in respect of income derived from the activities relating to a project under a scheme referred to in section 5A of the repealed Small and Medium Enterprises Development Authority Act or a scheme administered or managed by SME Mauritius Ltd; and

[Amended 21/16 (cio 1/7/16); 16/17 (cio 18/1/18).]

(b) from the requirements to deduct income tax under section 111C.

(2) The period of exemption under subsection (1) shall not exceed 8 succeeding years from the income year immediately ending after 1 July 2015 or from the income year in which the small company starts its activity, whichever is the later.

(3) Any unrelieved tax losses shall not be carried forward after the expiry of the period referred to in subsection (2).

(4) In this section –

"small company" means –

(a) a company incorporated under the Companies Act and registered under the repealed Small and Medium Enterprises Development Authority Act on or after 2 June 2015 or under the Small and Medium Enterprises Act 2017;

(b) a co-operative society set up on or after 2 June 2015 and registered under the repealed Small and Medium Enterprises Development Authority Act or under the Small and Medium Enterprises Act 2017.

[RR 16/17 (cio 18/1/18).]

[s. 49B inserted by s. 31 of Act 9 of 2015 w.e.f. 14 May 2015; s. 27 of Act 27 of 2016 in respect of year of assessment commencing on 1 July 2016 and in respect of every subsequent year of assessment; s. 16(3) of Act 16 of 2017 w.e.f. 18 January 2018.]

49C. Real Estate Investment Trust (REIT)

(1) Subject to this section, no REIT shall be liable to income tax, provided it satisfies such conditions as may be prescribed.

(2) Subject to the other provisions of this Act, every beneficiary or participant to a REIT, as the case may be, shall be liable to income tax on his share of the distribution made by the REIT at the appropriate rate specified in the First Schedule.

[S. 49C inserted by s. 26 of Act 13 of 2019 w.e.f. 1 July 2020.]

49D. Charitable institution

(1) The Director-General may, for the purposes of this Act, approve as charitable institution an entity which has objects that –

(a) are of a public character;

(b) do not yield any profits to its members;

(c) are exclusively for –

(i) the advancement of religion;

(ii) the advancement of education;

(iii) the relief of poverty, sickness and disability;

(iv) the protection of environment;

(v) the advancement of human rights and fundamental freedoms;

(vi) the promotion of any other public object beneficial to the community; and

(d) are carried out either in or outside of Mauritius.

[Added 11/24 (cio 1/7/25); amended 18/25 (cio 9 /8/25).]

(2) The Director-General may, by notice in writing, revoke the status of an entity as an approved charitable institution where –

(a) it no longer meets the objects under subsection (1); or

(b) its approval was obtained by fraud or misrepresentation.

[Added 18/25 (cio 9/8/25).]

(3) Where the Director-General is satisfied that the status of an entity as an approved charitable institution shall be revoked, he shall give notice of his intention to revoke such status to the institution, giving the reasons thereof.

[Added 18/25 (cio 9/8/25).]

(4) A charitable institution may, not later than 21 days after the date of a notice under subsection (3), make representations to the Assessment Review

Committee against the decision of the Director-General and, on any such representations, the Committee may make such order as it may determine.

[Added 18/25 (cio 9/8/25).]

(5) The status of an entity as an approved charitable institution shall be revoked –

(a) where no representation has been lodged under subsection (4);

(b) where any representation lodged under subsection (4) has been set aside.

[Added 18/25 (cio 9/8/25).]

(6) Where the status of an entity as a charitable institution is revoked, the entity will be subject to tax, if any, as from the date of the revocation.

[Added 18/25 (cio 9/8/25).]

[S. 49D inserted by s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; amended by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

50. Insurance, shipping, aircraft and other business

(1) The net income of a company deriving income from insurance, shipping or aircraft business shall be ascertained in such manner as may be prescribed.

(1A) Notwithstanding the other provisions of this Act, but subject to subsection (1B), the tax payable by a company deriving income from life insurance business, shall be –

(a) the normal tax payable; or

(b) 10 per cent of the relevant profit,

whichever is the higher.

[Inserted 7/2020 (cio in respect of year of assessment commencing on 1/7/2021 and in respect of every subsequent year of assessment).]

(1B) In this section –

"normal tax payable" means the tax payable on the net income calculated under regulation 17 of the Income Tax Regulations 1996;

"relevant profit" means profit attributable to shareholders in respect of an income year –

(a) as reduced by capital gain attributable to shareholders where such gain has been credited to the income statement of the company; and

(b) as increased by any capital loss attributable to shareholders where such loss has been debited to the income statement of the company,

for that income year.

[Inserted 7/2020 (cio in respect of year of assessment commencing on 1/7/2021 and in respect of every subsequent year of assessment).]

(2) The Minister may, by regulations, make provision for the ascertainment of the net income of any other business.

[S. 50 amended by s. 28(h) of Act 7 of 2020 cio in respect of year of assessment commencing on 1/7/2021 and in respect of every subsequent year of assessment).]

Sub-Part AA – Advance Payment System

[Sub-Part AA (sections 50A to 50F) inserted by s. 17 (k) of Act 17 of 2007 but will come into operation on 1 July 2008; .]

50A. Application of Sub-Part AA

(1) This Sub-part shall apply to companies, unit trust schemes, collective investment schemes, cells of a protected cell company, Foundations, trusts other than trusts to which section 46 (3) applies, non-resident *sociétés*, any company falling under 73A and any *société* holding a Global Business Licence under the Financial Services Act which has opted to be liable to income tax under section 47(6).

[Amended 8/12 (cio 1/7/12); 11/18 (cio 1/1/19); 11/18 (cio 1/7/19).]

(2) Any reference made to a company under this Sub-part shall be construed to refer also to a unit trust scheme, collective investment scheme, cell of a protected cell company, Foundation, trust other than trust to which section 46 3) applies, non-resident *société* and any *société* holding a Global Business Licence under the Financial Services Act which has opted to be liable to income tax under section 47(6).

[Amended 8/12 (cio 1/7/12); 11/18 (cio 1/1/19).]

[S. 50A amended by s. 10(a) of Act 20 of 2009 w.e.f. 19 December 2009; s. 51(1) of Act 8 of 2012 w.e.f. 1 July 2012; s. 8 of Act 37 of 2011 w.e.f. 1 January 2013; s. 35 of Act 11 of 2018 w.e.f. 1 January 2019; s. 35(r) of Act 11 of 2018 w.e.f. 1 July 2019 .]

50B. Advance Payment System

(1) Subject to subsection (2), every company shall submit electronically to the Director-General, in respect of each APS quarter, an APS Statement in

such form as the Director-General may approve and at the same time pay the tax in accordance with the APS Statement, as follows –

[Amended 7/2020 (cio 7/8/2020).]

Quarter	Income for the period	Due date for submission of APS Statement and payment of tax
First	3 months commencing on the first day of the accounting year	Within 3 months from the end of the month in which the first quarter ends [Amended 9/15 (cio 14/5/15).]
Second	3 months immediately following the end of the first quarter	Within 3 months from the end of the month in which the second quarter ends [Amended 9/15 (cio 14/5/15).]
Third	3 months immediately following the end of the second quarter	Within 3 months from the end of the month in which the third quarter ends [Amended 9/15 (cio 14/5/15).]

(2) Where the APS quarter ends in the month of September, the due date for submission of the APS Statement and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of December.

[Inserted 9/15 (cio 14/5/15).]

(2A) Where the APS quarter ends in the month of March, the due date for submission of the APS Statement and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of June.

[Inserted 9/15 (cio 14/5/15).]

(3) Where a change in return date has been approved under section 118 and the period immediately following the old return date and ending on the new return date is a period exceeding 12 months, an APS Statement shall be submitted in respect of the income year ending on the new return date for every period of 3 months commencing on the first day of that income year, the remaining period being covered in the return required to be submitted under section 116.

(4) Notwithstanding subsection (1), a company shall not submit an APS Statement in respect of an APS quarter where in the accounting year immediately preceding the commencement of that APS quarter –

(a) the company's gross income did not exceed 10 million rupees; or

[Amended 9/19 (In respect of year of assessment commencing 1 July 2015 and in respect of every subsequent year of assessment.]

[Amended 26/12 (cio1/3/13 and in respect of every subsequent year of

assessment).]

(b) it had no chargeable income.
[Inserted 37/11 (cio 1/1/13).]

(5) Where a company has an approved return date falling in the month of June and is required under this section to submit an APS Statement for the third quarter of an accounting year, it may opt to submit an APS Statement in respect of the fourth quarter.
[Inserted 9/15 (in respect of year of assessment commencing 1 July 2015 and in respect of every subsequent year of assessment.).]

(6) The due date for the submission of the APS Statement and payment of tax under subsection (5) shall be 30 September following the end of the quarter.
[Inserted 9/15 (in respect of year of assessment commencing 1 July 2015 and in respect of every subsequent year of assessment.).]

(7) Notwithstanding subsection (1) and subject to subsection (4), where a company which has an approved return date falling in the month of June submits an APS Statement under subsection (5), the due date for submission of the APS Statement and payment of tax for the first quarter of the succeeding accounting year shall be 31 January following the end of that quarter.
[Inserted 9/15 (in respect of year of assessment commencing 1 July 2015 and in respect of every subsequent year of assessment.).]

[S. 50B amended by s. 15(d) of Act 18 of 2008 w.e.f. 1 July 2008; s. 10(b) of Act 20 of 2009 w.e.f. 19 December 2009; s. 9(h) of Act 10 of 2010 w.e.f. 24 December 2010; s. 8 of Act 37 of 2011 w.e.f. 1 January 2013 and in respect of every subsequent year of assessment; s. 12 of Act 26 of 2012 w.e.f. 1 January 2013 and in respect of every subsequent year of assessment; ; s. 31 of Act 9 of 2015 w.e.f. 14 May 2015; in respect of year of assessment commencing 1 July 2015 and in respect of every subsequent year of assessment; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020.]

50C. Ascertainment of chargeable income

The chargeable income of a company in respect of an APS quarter shall, at the option of the company, be –

(a) deemed to be 25 per cent of the chargeable income of the company for the accounting year ending on a date immediately preceding the commencement of that quarter; or

(b) the difference between –

(i) the gross income for that quarter; and

(ii) the allowable deductions for that quarter, including any allowable loss brought forward from the accounting year immediately preceding that quarter or from the previous

quarter, as the case may be.

[S. 50C amended by s. 15(d) of Act 18 of 2008 w.e.f. 1 July 2008.]

50D. Calculation of tax

(1) The income tax payable under section 50B shall be calculated on the chargeable income ascertained under section 50C at the appropriate rate applicable under Part II, III or IV of the First Schedule.

[Amended 11/18 (cio 1/7/19; rr 15/21 cio 5/8/21); 12/23 (cio 20/7/23).]

(2) –

[S. 50D amended by s. 15(d) of Act 18 of 2008 w.e.f. 1 July 2008; in respect of year of assessment commencing 1 July 2015 and in respect of every subsequent year of assessment; **s.** 35(s) of Act 11 of 2018 w.e.f 1 July 2019; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s.38 of Act 12 of 2023 w.e.f. 20 July 2023.]

50E. Return and payment of tax at end of income year

(1) Every company paying tax under this Sub-part shall, at the end of an income year, submit to the Director-General the return required to be submitted under section 116.

(2) Where the amount of tax payable on the chargeable income in accordance with the return referred to in subsection (1) exceeds the sum of –

(a) the aggregate amount of any tax paid under this Sub-part, excluding any penalty under section 50F; and

(b) any amount of tax withheld under Sub-part BA,

the company shall pay the difference at the time the return is submitted under section 116.

(3) Subject to subsection (4), where the amount of tax payable on the income falling under this Sub-part exceeds the amount of any tax paid in accordance with the APS Statement by more than 35 per cent of the amount of tax payable, the company shall, at the time the return under section 116 is submitted, pay, in addition to the difference referred to in subsection (2), a penalty representing 25 per cent of the amount in excess of the amount representing 35 per cent.

[Inserted 37/11 (cio 1/1/13).]

(4) The penalty under subsection (3) shall not apply where, in respect of the APS quarter in an income year –

(a) the taxpayer has opted to compute his chargeable income in

accordance with section 50C(a); or

(b) where the amount in excess is solely attributable to income derived in the period immediately following the end of the third APS quarter of the income year.

[Inserted 37/11 (cio 1/1/13).]

[S. 50E amended by s. 8 of Act 37 of 2011 w.e.f. 1 January 2013.]

50F. Penalty for late payment of tax under APS

Where a company fails to pay any income tax due on or before the last day on which it is payable under section 50B, it shall be liable to pay to the Director-General, in addition to the tax, a penalty of 2.5 per cent of the amount of tax remaining unpaid.

[Amended 18/25 (cio 1/7/25).]

[S. 50F amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

Sub-Part AB – Special Levy on Banks

[Sub-Part AB inserted by s. 17(k) of Act 17 of 2007 w.e.f. 1 July 2007.]

50G. Interpretation

In this Sub-part –

"bank" –

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

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

"book profit" means the profit computed in accordance with International Financial Reporting Standards;

"levy" –

(a) means the special levy referred to in section 50H; and

(b) includes any penalty and interest imposed under this Act;

"net interest income" means interest income less interest expense;

"operating income" means the sum of net interest income and other income before deducting non-interest expense.

[S. 50G inserted by s. 17(k) of Act 17 of 2007 w.e.f. 1 July 2007.]

50H. Liability to special levy

(1) Subject to this section, every bank shall, in every year, be liable to pay to the Director-General a special levy calculated by reference to its book profit and its operating income derived during, or its chargeable income in respect of, the preceding year at the appropriate rates specified in subsection (2).
[Repealed and replaced 26/13 (cio 1/1/13); 26/13 (cio 1/1/14).]

(2) The rates shall be, in the year of assessment commencing on –

(a) (i) 1 July 2009, 3.4 per cent on book profit and 1.0 per cent on operating income;

(ii) 1 January 2010, 3.4 per cent on book profit and 1.0 per cent on operating income;

(iii) 1 January 2011, 3.4 per cent on book profit and 1.0 per cent on operating income;

(iv) 1 January 2012, 3.4 per cent on book profit and 1.0 per cent on operating income;

(b) 1 January 2013, 3.4 per cent on book profit and 1.0 per cent on operating income;
[Repealed and replaced 26/13 (cio 1/1/14).]

(c) 1 January 2014 –

(i) with regard to its income derived from banking transactions with non-residents and corporations holding a Global Business Licence under the Financial Services Act, 3.4 per cent on book profit and 1.0 per cent on operating income;

(ii) with regard to its income derived from sources other than from transactions referred in subparagraph (i), 10 per cent on the chargeable income;
[Inserted 26/13 (cio 1/1/14).]

(d) 1 January 2015 –

(i) with regard to its income derived from banking transactions with non-residents and corporations holding a Global Business Licence under the Financial Services Act, 3.4 per cent on book profit and 1.0 per cent on operating income;

(ii) with regard to its income derived from sources other

than from transactions referred in subparagraph (i), 10 per cent on the chargeable income;

[Inserted 26/13 (cio 1/1/14).]

(e) 1 July 2015, 1 July 2016, 1 July 2017 and 1 July 2018 –

[Amended 11/18 (cio 9/8/18).]

(i) with regard to its income derived from banking transactions with non-residents and corporations holding a Global Business Licence under the Financial Services Act, 3.4 per cent on book profit and 1.0 per cent on operating income;

(ii) with regard to its income derived from sources other than from transactions referred in subparagraph (i), 10 per cent on the chargeable income.

[Inserted 26/13 (cio 1/1/14); RR 9/15 (cio 14/5/15); amended 11/18 (cio 9/8/18).]

[Amended 26/12 (cio1/3/13).]

(f) –

[Inserted 9/15 (cio 14/5/15); R 11/18 (cio 9/8/18).]

(3) The levy under subsection (1) shall be paid at the same time the Bank submits its return of income under section 116.

(4) Except where levy is computed on chargeable income, no levy shall be paid in a year where in the preceding year –

[Amended 26/13 (cio 1/1/14).]

(a) the bank incurred a loss; or

(b) the book profit of the bank did not exceed 5 per cent of its operating income.

[S. 50H inserted by s. 17(k) of Act 17 of 2007 w.e.f. 1 July 2007; s. 21(c) of Act 14 of 2009 w.e.f. 30 July 2009; amended by s. 9(i) of Act 10 of 2010 w.e.f. 24 December 2010; s. 9(g) of Act 26 of 2013 w.e.f. 1 January 2014 in respect of the year of assessment commencing, and every subsequent year of assessment; ; s. 31 of Act 9 of 2015 w.e.f. 14 May 2015; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

Sub-Part AC – Solidarity Levy on Telephony Service Providers

[Sub-Part AC inserted by s. 21(d) of Act 14 of 2009 w.e.f. 30 July 2009.]

50I. Interpretation

In this Sub-Part –

"accounting profit" means the profit derived by an operator from all its activities and computed in accordance with the International Financial

Reporting Standards;
[Inserted 7/2020 (cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment).]

"levy" –

(a) means the solidarity levy referred to in section 50J; and

(b) includes any penalty and interest imposed under this Act;

"operator" –

(a) means a provider of public fixed or mobile telecommunication networks and services; and

(b) includes information and communication services such as value added services and mobile internet; but

(c) does not include a provider engaged, exclusively, in the provision of internet services or internet telephony services or international long distance services as referred to in the Information and Communication Technologies Act;

"turnover" means the gross receipts derived by the operator from all its activities.

[S. 50I inserted by s. 21 (d) of Act 14 of 2009 w.e.f. 30 July 2009; amended by s. 28 of Act 7 of 2020 cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment.]

50J. Liability to solidarity levy

(1) Subject to this section, every operator shall be liable to pay to the Director-General a solidarity levy calculated by reference to its accounting profit and turnover in respect of the preceding year at the rate specified in subsection (2).

[Amended 7/2020 ([Inserted 7/2020 (cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment).]

(2) The levy under subsection (1) shall be calculated at the rate of 5 per cent of the book profit and 1.5 per cent of the turnover of the operator in respect of each of the years of assessment commencing on 1 July 2009, 1 January 2010, 1 January 2011, 1 January 2012, 1 January 2013, 1 January 2014, 1 January 2015, 1 July 2015, 1 July 2016, 1 July 2017, 1 July 2018 and 1 July 2019.

[Amended 37/11 (cio 1/1/13; amended 26/12 (cio1/3/13); 9/15 (cio 14/5/15); 11/18 (cio 9/8/18).]

(2A) The levy under subsection (1) shall be calculated at the rate of 5 per

cent of the accounting profit and 1.5 per cent of the turnover of the operator in respect of the year of assessment commencing on 1 July 2020, 1 July 2021, 1 July 2022 and 1 July 2023.

[Inserted 7/2020 (cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment); amended 12/23 (cio 1/7/24).]

(2B) The levy under subsection (1) shall be calculated at the rate of 5 per cent of the accounting profit and one per cent of the turnover of the operator in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment.

[Inserted 12/23 (cio 1/7/24).]

(2C) For the purpose of subsection (1), where the operator has incurred a loss in a year, the levy shall be calculated at the rate of one per cent of its turnover.

[Inserted 12/23 (cio 1/7/24).]

(3) The levy under this section shall be paid at the time the operator submits its return of income under section 116.

(4) –

[R 12/23 (cio 1/7/24).]

[S. 50J inserted by s. 21(d) of Act 14 of 2009 w.e.f. 30 July 2009; amended by s. 21(j) of Act 10 of 2010 w.e.f. 24 December 2010; s. 8 of Act 37 of 2011 w.e.f. 1 January 2013; s. 12 of Act 26 of 2012 w.e.f. 22 December 2012; ; s. 31 of Act 9 of 2015 w.e.f. 14 May 2015; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; amended by s. 28 of Act 7 of 2020 cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment; amended by s 38 of Act 12 of 2023 w.e.f. 1 July 2024.]

Sub-Part AD – Corporate Social Responsibility

[Sub-Part AD inserted by s. 21(d) of Act 14 of 2009 w.e.f. 1 July 2009.]

50K. Interpretation

In this Sub-part –

[Amended 37/11 (cio 1/1/13).]

"company" has the same meaning as in section 2 but does not include –

(a) a company holding a Global Business Licence under the Financial Services Act;

[Amended 11/18 (cio 1/1/19).]

(b) a bank holding a banking licence under the Banking Act, in respect of its income derived from its banking transactions with –

(i) non-residents; or

(ii) corporations holding a Global Business Licence under the Financial Services Act;

(c) an IRS Company referred to in the Investment Promotion (Real Estate Development Scheme) Regulations 2007;
[Amended 11/18 (cio 9/8/18).]

(d) a non-resident *société*, a Foundation a trust or trustee of a unit trust scheme;
[Amended 11/18 (cio 9/8/18); 13/19 (cio 1/7/2020).]

(e) a company issued with certificate as a freeport operator or private Freeport developer under the Freeport Act, in respect of income derived from export; and
[Amended 8/12 (cio 1/7/12); 11/18 (cio9/8/18); 13/19 (cio 1/7/2020).]

(f) a REIT;
[Added 13/19 (cio 1/7/2020).]

"CSR" means Corporate Social Responsibility.

"*société*" –

(a) means a *société* formed under any enactment in Mauritius; and

(b) includes –

(i) a *société commerciale*;

(ii) a *société de fait* or a *société en participation*;

(iii) a limited partnership; or

(iv) a *société* or partnership formed under the law of a foreign country; and
[Added 26/13 (cio 1/1/15); amended 11/18 (cio 9/8/18).]

(c) a company issued with a certificate as a freeport operator or private freeport developer under the Freeport Act;
[Added 11/18 (cio 9/8/18).]

[S. 50K inserted by s. 21(d) of Act 14 of 2009 w.e.f. 1 July 2009; amended by s. 10(c) of Act 20 of 2009 w.e.f. 1 July 2009; s. 8 of Act 37 of 2011 w.e.f. 1 January 2013; s. 9(h) of Act 26 of 2013 w.e.f.1 January 2015; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; 1 January 2019; s. 26 of Act 13/19 (cio 1/7/2020).]

50L. CSR Fund

(1) Subject to subsection (1A), every company shall, in every year, set up a CSR Fund equivalent to 2 per cent of its chargeable income of the preceding year.

[Amended 15/21 (cio 1/7/2020).]

(1A) Subsection (1) shall not apply to a company with respect to an income year where, for the preceding income year, the company has elected to pay a presumptive tax under section 111V.

[Inserted 15/21 (cio 1/7/2020).]

(2) (a) An amount equal to the percentage of the CSR Fund, as specified hereunder, shall be remitted to the Director-General –

	Percentage to be remitted to Director-General (%)
CSR Fund set up on or after 1 January 2017 up to 31 December 2018	At least 50
CSR Fund set up on or after 1 January 2019 up to 31 December 2025	At least 75
CSR Fund set up on or after 1 January 2026 up to 31 December 2026	At least 50
CSR Fund set up on or after 1 January 2027	At least 75

[RR 10/17 (cio 24/7/17); 18/25 (cio 9/8/25); RR 14/26 (cio 13/8/26).]

(b) The remainder shall be used by the company –

(i) in respect of a CSR Fund set up before 1 January 2019, to implement a CSR Programme in accordance with its own CSR Framework;

(ii) in respect of a CSR Fund set up on or after 1 January 2019, to implement a CSR Programme or finance a non-governmental organisation implementing a CSR Programme in the priority areas of intervention as specified in Part A and Part AA of the Tenth Schedule.

[Amended 15/21 (cio 5/8/21).]

(3) No CSR money shall be spent by a company in respect of the activities specified in Part B of the Tenth Schedule.

(4) The amount referred to in subsection (2)(a) shall be remitted to the Director-General as follows –

[Amended 10/17 (cio 24/7/17).]

(a) in the case of a company required to submit an APS Statement under Sub-part AA –

(i) for the first three quarters, 25 per cent for each of the quarters together with the APS Statement required to be submitted under section 50B; and

(ii) for the last quarter, 25 per cent at the time the company submits its annual return under section 116;

(b) in the case of a company which is not required to submit an APS Statement under section 50B(4), together with its annual return under section 116 or 119.

(5) Where, in respect of a year of assessment, the Director-General has reason to believe that money has not been spent in respect of a CSR Fund as specified in subsection (2)(b), he may raise an assessment under section 129.

[Inserted 13/19 (cio 1/7/19).]

(6) Any amount unspent under section (2)(b) shall be remitted to the Director-General, together with the company's annual return under section 116 or 119.

(7) Subject to subsection (7A), the Authority shall, as soon as is practicable, remit any sum collected under subsections (2)(a) and (6) to the Accountant-General for onward remittance of 200 million rupees to the Consolidated Fund.

[Amended 13/19 (cio 1/7/19) ; 12/23 (cio 1/7/23); Am 11/24 (cio 27/724); 18/25 (cio 9/8/25).]

(7A) For the period starting on 1 July 2024 and ending on 30 June 2025, the Authority shall, as soon as is practicable, pay an amount of one billion rupees from the sum collected under subsections (2)(a) and (6) to the Consolidated Fund after deducting the amount referred in subsection (7).

[Inserted 11/24 (cio 27/7/24)]

(7B) In case the amount referred to in subsections (2a) and (6), after deducting the amount referred to in subsection (7), is more than one billion rupees, the remaining amount shall be remitted to the National Social Inclusion Foundation.

[Inserted 11/24 (cio 27/7/24)]

(7C) In case the amount referred to in subsections (2a) and (6), after deducting the amount referred to in subsection (7), is less than one billion

rupees, the difference shall be credited in the Consolidated Fund for the period starting on 1 July 2025 and ending on 30 June 2026.
[Inserted 11/24 (cio 27/7/24)]

(8) This Sub-part shall apply to a resident *société*, other than a resident *société* holding a Global Business Licence under the Financial Services Act, as it applies to a company, and its net income shall be deemed to be its chargeable income and any distribution of its net income shall, for the purpose of this Sub-part, be deemed to be dividends.

(9) –
[R 10/17 (cio 24/7/17).]

(10) Subject to subsection (11), the amount to be remitted to the Director-General under subsection (2) may be reduced by an amount not exceeding 25 per cent of the CSR Fund set up on or after 1 January 2019 where the company intends to use such an amount to finance a CSR programme which has started before 1 January 2019 and which is in accordance with the guidelines set by the National Social Inclusion Foundation.
[Added 11/18 (cio 9/8/18); amended 13/19 (cio 1/7/19).]

(11) The amount to be remitted to the Director-General shall only be reduced where the company receives the prior written approval of the National Social Inclusion Foundation.
[Added 11/18 (cio 9/8/18); amended 13/19 (cio 1/7/19).]

(12) Notwithstanding any other provisions of this Act, any amount of CSR payable under this Sub-part shall not be reduced by any credit which may be available under this Act.
[Added 11/18 (cio 9/8/18).]

(13) Notwithstanding the other provisions of this Act, this Sub-part shall also apply to the exempt income of a company under items 11, 11A, 13, 26, 28 to 32 and 34 to 38 of Part II of Sub-part C of the Second Schedule and any other items in the Second Schedule as may be prescribed and that exempt income shall be included in its net income shall be deemed to be its chargeable income for the purpose of this Sub-part.
[Added 11/18 (cio 1/7/19); Amended 7/2020 (cio 7/8/2020).]

(14) For the purpose of subsection (1), where a freeport operator or private freeport developer is engaged in the sale of goods on the local market, CSR fund shall be calculated using the formula set out below –

$$\frac{a}{b} \times c \times 2 \text{ per cent}$$

where –

a is the gross income derived from sale of goods on the local market for the preceding year

b is the gross income derived from all the activities of the freeport operator or private freeport developer for the preceding year

c is the chargeable income for the preceding year.
[Added 13/19 (cio 1/7/19).]

(15) Nothing in this section shall prevent the functions of the National Social Inclusion Foundation from being performed by the National CSR Foundation for so long as the National CSR Foundation is in existence.
[Added 13/19 (cio 1/7/19).]

(16) In this section –

"Solidarity Fund" has the same meaning as in section 150F(1).
[Added 12/23 (cio 20/7/23).]

[S. 50L inserted by s. 21(d) of Act 14 of 2009 w.e.f. 1 July 2009; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; amended by s. 12 of Act 26 of 2012 w.e.f. 22 December 2012; s. 9(i) of Act 26 of 2013 w.e.f. 1 January 2015 in respect of year of assessment commencing 1/1/15 and in every subsequent year of assessment; in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment; repealed and replaced by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 35(w) of Act 11 of 2018 w.e.f. 1 July 2019; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020; s. 38 of Act 15 of 2021 w.e.f. 1 July 2020, 5 August 2021; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023 and 20 July 2023; s. 41(e)(ii) of Act 11 of 2024 w.e.f. 27 July 2024; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

50LA. Contributions to Film Promotion Fund

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

(a) the tax paid yearly under this Act by film production and film studio companies and their employees;

(b) the tax withheld periodically under this Act by film production companies; and

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

(2) In this section –

"Film Promotion Fund" means the Film Promotion Fund established under section 28A of the Economic Development Board

Act 2017.

[S. 50LA inserted by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

[Sub-Part AE inserted by s. 41(e)(iii) of Act 11 of 2024 w.e.f. 27 July 2024.]

50M. –

[S. 50M inserted by s. 9 (k) of Act 10 of 2010 w.e.f. 24 December 2010; repealed by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

Sub-Part AE – Corporate Climate Responsibility (CCR) levy

[Inserted 11/24 (cio 27/7/24)]

50N. Interpretation

For the purpose of this Sub-part –

"CCR" means Corporate Climate Responsibility;

"chargeable income" has the same meaning as in section 2 and in the case of an insurance company paying tax under section 50(1A)(b), shall be the relevant profit as defined in sub-section 50(1B);

"company" includes a *société*;

"turnover" means gross income, including any exempt income, derived by a company from all its sources.

[Inserted 11/24 (cio 27/7/24)]

[S. 50N inserted by s. 41(e)(iii) of Act 11 of 2024 w.e.f. 27 July 2024.]

50O. Liability to CCR Levy

(1) Subject to this Sub-part, every company shall, in every year, be liable to pay to the Director-General a CCR Levy equivalent to 2 per cent of its chargeable income.

(2) Subject to section 161A(76), the levy under subsection (1) shall be paid in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment as follows –

[Amended 14/26 (cio 13/8/26).]

(a) in the case of a resident *société*, together with its annual return under section 119;

[Amended 14/26 (cio 13/8/26).]

(b) in the case of a company required to submit an APS Statement under Sub-part AA –

(i) for each of the first three quarters of an accounting year, 25 per cent of the amount specified in subsection (1), computed on the chargeable income specified in section 50C and payable together with the APS Statement required to be submitted under section 50B; and

(ii) for the last quarter of that accounting year, the amount specified in subsection (1), reduced by the amount paid under subparagraph (i) for that accounting year and payable at the time the company submits its annual return under section 116;

[RR 14/26 (cio 13/8/26); amended 14/26 (cio 13/8/26).]

(c) in any other case together with the company's annual return under section 116.

[Added14/26 (cio 13/8/26).]

(3) No CCR Levy shall be payable by a company under subsection (1) with respect to a year of assessment, where the turnover of the company for that year of assessment does not exceed 50 million rupees.

(4) This Sub-part shall apply to a resident *société* as it applies to a company, and its net income shall be deemed to be its chargeable income and any distribution of its net income shall, for the purpose of this Sub-part, be deemed to be dividends.

[Inserted 11/24 (cio 27/7/24)]

(5) Notwithstanding any other provisions of this Act, any amount of CCR Levy payable under this Sub-part shall not be reduced by any credit which may be available under this Act, other than –

(a) the tax credit referred to in section 161A(58A); and

(b) any tax credit under section 76.

[Added 14/26 (cio 13/8/26).]

[S. 50O. inserted by s. 41(e)(iii) of Act 11 of 2024 w.e.f. 27 July 2024; amended by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

Sub-Part AF – Qualified Domestic Minimum Top-up Tax (QDMT tax)

[Added 18/25 (cio 1/7/25).]

50P. Interpretation of Sub-part AF

In this Sub-part –

"consolidated financial statements" means –

(a) the financial statements prepared by an entity in accordance with an acceptable financial accounting standard, in which the assets, liabilities, income, expenses and cash flows of that entity and the entities in which it has a controlling interest are presented as those of a single economic unit;

(b) where an entity meets the definition of a group, the financial statements of that entity that are prepared in accordance with an acceptable financial accounting standard;

(c) where the ultimate parent entity has financial statements described in paragraph (a) or (b) that are not prepared in accordance with an acceptable financial accounting standard, the financial statements are those that have been prepared subject to adjustments to prevent any material competitive distortions; or

(d) where the ultimate parent entity does not prepare financial statements described in the paragraph (a), (b) or (c), the consolidated financial statements of the ultimate parent entity are those that would have been prepared if such entity were required to prepare such statements in accordance with an authorised financial accounting standard that is either an acceptable financial accounting standard or another financial accounting standard that is adjusted to prevent any material competitive distortions;

"covered person" means an entity which –

(a) is a member to whom section 50Q applies;
[Amended 14/26 (cio 13/8/26).]

(b) is located in Mauritius or is the ultimate parent entity of the multinational enterprise group and is incorporated in Mauritius;

(c) is a member of the same multinational enterprise group or is a person that is a joint venture of the member's ultimate parent entity or a joint venture subsidiary; and

(d) is not an excluded person;

"covered taxes" –

(a) means taxes –

(i) recorded in the financial accounts of a covered person with respect to its income or profits or its share of the income or profits of a member in which it holds an ownership interest;

(ii) imposed in lieu of a generally applicable corporate income tax; and

(iii) levied by reference to retained earnings and corporate equity, including a tax on multiple components based on income and equity; but

(b) does not include any amount of –

(i) QDMT tax accrued by a covered person under this Sub-part;

(ii) taxes paid by an insurance company in respect of returns to policyholders;

(iii) tax expense included in the financial accounts of a direct or an indirect owner under a controlled foreign company tax regime on its share of the covered person's income;

(iv) tax expense included in the financial accounts of a main entity that is with respect to the income or loss of a permanent establishment;

(v) tax expense included in the financial accounts of an owner of a hybrid entity that is with respect to the income of the hybrid entity; or

(vi) tax expense included in the financial accounts of an owner of a covered person that is with respect to distributions from the covered person, other than a withholding tax imposed by Mauritius;

"entity" means –

(a) any legal person, other than an individual; or

(b) an arrangement that prepares separate financial accounts, such as a partnership or trust;

"excluded person" means –

(a) a Governmental entity;

(b) an international organisation;

(c) a non-profit organisation;

(d) a pension fund;

(e) an investment fund where it is an ultimate parent entity;
[RR 14/26 (cio 13/8/26).]

(f) an insurance investment entity;

(g) a real estate investment vehicle where it is an ultimate parent entity; or
[RR 14/26 (cio 13/8/26).]

(h) such other entity as may be prescribed;

"financial accounting net income or loss" means the net income or loss determined for a member, prior to any consolidation adjustments, made for the purpose of eliminating intra-group transactions, in preparing the consolidated financial statements of the ultimate parent entity;
[Amended 14/26 (cio 13/8/26).]

"fiscal year" means –

(a) an accounting period with respect to which the ultimate parent entity of the multinational enterprise group prepares its consolidated financial statements; or

(b) the calendar year, where the requirements of paragraph (d) of the definition "consolidated financial statements" are met;
[RR 14/26 (cio 13/8/26).]

"GloBE" means the Global Anti-Base Erosion Rules developed by the Organisation for Economic Cooperation and Development/G20 Inclusive Framework on BEPS which provides for a co-ordinated system of taxation intended to ensure that large multinational enterprise (MNE) groups pay a minimum level of tax on the income arising in each of the jurisdictions where they operate;

"Governmental entity" means an entity which –

(a) is part of, or wholly-owned by Government;

(b) has the principal purpose of –

(i) fulfilling specialised Government functions and operating under the authority of Government; or

(ii) managing or investing Government's assets by making and holding investments, asset management and related investment activities, and does not carry on a trade or business;

(c) is accountable to the Government on its overall performance, and submits annual reports to the Government; and

(d) its assets would be vested in the Government upon dissolution and any dividends or other distribution accrues solely to the Government;

"group" means –

(a) a collection of entities that are related through ownership or control such that the assets, liabilities, income, expenses and cash flows of those entities –

(i) are included in the consolidated financial statements of the ultimate parent entity; or

(ii) are excluded from the consolidated financial statements of the ultimate parent entity solely on size or materiality grounds, or on the grounds that the entity is held for sale; or

(b) an entity that is located in one jurisdiction and has one or more permanent establishments located in other jurisdictions, provided that the entity is not a part of another group as described in paragraph (a);

"investment entity" means –

(a) an investment fund or a real estate investment vehicle;

(b) an entity that is at least 95 per cent owned directly by an entity described in paragraph (a) or through a chain of such entities and that operates exclusively or almost exclusively to hold assets or invest funds for the benefit of such investment entities; and

(c) an entity where at least 85 per cent of the value of the entity is owned by an entity referred to in paragraph (a), provided that substantially all of the entity's income is excluded dividends or

excluded equity gain or loss that is excluded from the computation of GloBE income or loss in accordance with section 50S;

"main entity", in respect of a permanent establishment, is the entity that includes the financial accounting net income or loss of the permanent establishment in its financial statements;

"member" means –

(a) any entity that is included in a group; and

(b) any permanent establishment of a main entity under paragraph (a) and that permanent establishment shall be treated as separate from the main entity and any other permanent establishment of that main entity;

"minimum rate" means 15 per cent;

"multinational enterprise group" means any group that includes at least one entity or permanent establishment that is not located in the jurisdiction of the ultimate parent entity;

"permanent establishment" means –

(a) a place of business situated in a jurisdiction and treated as a permanent establishment in accordance with an applicable tax treaty in force, provided that such jurisdiction taxes the income attributable to it in accordance with a provision similar to Article 7 of the OECD Model Tax Convention on Income and on Capital;

(b) if there is no applicable tax treaty in force, a place of business in respect of which a jurisdiction taxes under its domestic law the income attributable to such place of business on a net basis similar to the manner in which it taxes its own tax residents;

(c) if a jurisdiction has no corporate income tax system, a place of business situated in that jurisdiction that would be treated as a permanent establishment in accordance with the OECD model tax convention on income and on capital provided that such jurisdiction would have had the right to tax the income attributable to it in accordance with Article 7 of that model; or

(d) a place of business that is not already described in paragraphs (a) to (c) through which operations are conducted outside the jurisdiction where the entity is located provided that such jurisdiction exempts the income attributable to such operations;

"QDMT tax" means qualified domestic minimum top-up tax;

"ultimate parent entity" means either –

(a) an entity that –

(i) owns, directly or indirectly, a controlling interest in any other entity; and

(ii) is not owned, with a controlling interest, directly or indirectly by another entity; or

(b) the main entity of a group as described under paragraph (b) of the definition of "group", but does not include a Governmental entity to which paragraph (b)(ii) of the definition of "governmental entity" applies, which is not considered part of a multinational enterprise group.

[S. 50P added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; amended by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

50Q. Persons liable to QDMT tax

(1) This Sub-part shall apply to every person who is a member of a multinational enterprise group which has an annual revenue of 750 million Euros or more in the consolidated financial statements of the ultimate parent entity in at least 2 of the 4 fiscal years immediately preceding the fiscal year of which the QDMT tax is leviable.

(2) Where any of the fiscal years referred to in subsection (1) is a period other than 12 months, the 750 million Euros threshold shall be adjusted proportionately with respect to the length of that fiscal year.

(3) For the purpose of subsection (1) –

(a) where 2 or more groups merge during any of the 4 fiscal years preceding the fiscal year, the revenue threshold shall be deemed to be met if the sum of the revenue in each of their consolidated financial statements for the year is 750 million Euros or more;

(b) where an entity that was not part of a group merges with a group in a fiscal year, and that entity or the acquirer does not have consolidated financial statements in prior fiscal years, the threshold is deemed to be met if the sum of the revenue included in each of their financial statements or consolidated

financial statements for that year is equal to 750 million Euros or more;

(c) in the case of a demerger –

(i) the demerged group shall meet the threshold in the first fiscal year ending after the demerger if its annual revenue is equal to 750 million Euros or more;

(ii) for the second to fourth fiscal years ending after the demerger, the threshold is met if the annual revenue is equal to 750 million Euros or more in at least 2 of the fiscal years following the year of the demerger.

(4) In this section –

"demerger" means any arrangement where the group entities of a single group are separated into 2 or more groups that are no longer consolidated by the same ultimate parent entity;

"merger" means any arrangement where –

(a) all or substantially all of the group entities of 2 or more separate groups are brought under common control such that they constitute group entities of a combined group; or

(b) an entity that is not a member of any group is brought under common control with another entity or group such that they constitute group entities of a combined group.

[S. 50Q added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

50R. Imposition of QDMT tax

(1) Every covered person shall be liable to QDMT tax for a fiscal year where the combined effective tax rate determined for all covered persons in that fiscal year is less than 15 per cent.

(2) The QDMT tax shall be computed in accordance with section 50U.

(3) The QDMT tax under subsection (1) shall be paid in respect of the year of assessment commencing on 1 July 2025 and in respect of every subsequent year of assessment.

[S. 50R added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

50S. Computation of GloBE income or GloBE loss

(1) For the purpose of computing QDMT tax, the GloBE income or GloBE loss of a covered person shall be its financial accounting net income or loss for the fiscal year, adjusted in such manner as may be prescribed.

(2) Where a multinational enterprise group has international shipping income, each member's international shipping income and qualified ancillary international shipping income shall be excluded from the computation of its GloBE income or GloBE loss under this section.

(3) Where the computation of a member's international shipping income and qualified ancillary international shipping income results in a loss, the loss shall be excluded from the computation of its GloBE income or GloBE loss.

(4) In this section –

"international shipping income" means such income as may be prescribed;

"qualified ancillary international shipping income" means such income as may be prescribed.

[S. 50S added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

50T. Adjusted covered taxes

(1) The adjusted covered taxes of a covered person for a fiscal year shall be equal to the current tax expense accrued in its financial accounting net income or loss with respect to covered taxes, subject to such adjustments as may be prescribed.

(2) No amount of covered tax shall be taken into account more than once.

(3) Where, in a fiscal year, there is no net GloBE income for Mauritius, and the adjusted covered taxes for Mauritius are less than zero and less than the expected adjusted covered taxes amount, the members of the multinational enterprise group in Mauritius shall be deemed to have additional current QDMT tax equal to the difference between these amounts.

(4) For the purpose of subsection (3), the expected adjusted GloBE covered taxes amount shall be equal to the GloBE income or loss for Mauritius multiplied by the minimum rate.

[S. 50T added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

50U. Determination of combined effective tax rate and QDMT tax

(1) The combined effective tax rate shall be calculated for each fiscal year and shall be equal to the total adjusted covered taxes of all covered persons divided by their net GloBE income, multiplied by 100.

(2) The net GloBE income shall be the aggregate of the GloBE income of all covered persons, less the aggregate of GloBE losses for that fiscal year.

(3) The combined QDMT tax for the covered persons, in a fiscal year, shall be computed using the following formula –

Top-up tax percentage x excess profit

where –

top-up tax percentage = 15% – combined effective tax rate

excess profit = Net GloBE Income – substance-based income exclusion

"substance-based income exclusion" means such amount as may be prescribed.

(4) Any additional tax resulting from the application of section 50T(3) and Article 5.4.1 of the GloBE Rules shall be treated as additional QDMT tax for the fiscal year.

[S. 50U added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

50V. Investment entities

(1) This section shall apply to a member of a multinational enterprise group which is an investment entity.

(2) The investment entity shall calculate the effective tax rate separately from other members of the multinational enterprise group.

(3) The effective tax rate for the investment entity shall be equal to its adjusted covered taxes divided by the multinational enterprise group's allocable share of its GloBE income.

(4) Where a multinational enterprise has more than one investment entity in Mauritius, the multinational enterprise group's allocable share of the investment entity's GloBE income and the substance-based income exclusion determined for each investment entity shall be aggregated to compute the effective tax rate of all investment entities.

(5) The QDMT tax of the investment entity shall be computed using the following formula –

Top-up tax percentage X excess profit of its allocable GloBE income

where –

"top-up tax percentage" has the same meaning as in section 50U(3);

"excess profit" has the same meaning as in section 50U(3).

(6) The substance-based income exclusion shall include eligible payroll and tangible assets, adjusted proportionately for the group's ownership share.

(7) An investment entity may, under such conditions as may be prescribed, be treated as a tax transparent entity if it is elected as such.

[S. 50V added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

50W. Administration and compliance

(1) A covered person shall notify the Director-General, in such form and manner as the Director-General may approve, of the identification of the designated person resident in Mauritius responsible to file the QDMT tax return.

(2) The notification under subsection (1) shall be made not later than 6 months from the end of the fiscal year.

(3) Subject to subsection (1), the designated person shall file the QDMT tax return for the purpose of this Sub-part, not later than 15 months from the end of the month in which the fiscal year ends and at the same time pay any tax payable in accordance with the QDMT tax return.
[Amended 14/26 (cio 1/7/25).]

(4) Notwithstanding subsection (1), every covered person shall be required to file the QDMT tax return, where –

(a) no designation is made;

(b) the designated person is no longer a member of the multinational enterprise group; or

(c) the designated person fails to comply with the obligation to file the QDMT tax return.

(5) Subject to subsection (4), every covered person required to file the QDMT tax return shall pay QDMT tax using the following formula –

GloBE income of each covered person x QDMTT determined under section 50U(3)
Total GloBE income of all covered person

(6) All covered persons shall be jointly and severally liable to pay QDMT tax for each fiscal year.

(7) The QDMT tax return shall be submitted in such form and manner as may be approved by the Director-General.

(8) Payment of the QDMT tax under subsection (3) shall be made in the currency as determined under section 6 of this Act.

[S. 50W added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; amended by s. 7 of Act 14 of 2026 w.e.f. 1 July 2025.]

50X. Penalty and interest

(1) Where a designated person or covered person fails to pay the amount of tax required under this Sub-part on or before the last day on which it is payable under section 50W, he shall be liable to pay to the Director-General, in addition to the tax, a penalty of 2.5 per cent of the amount of the tax remaining unpaid.
[Amended 14/26 (cio 13/8/26).]

(2) The penalty under section (1) shall apply to the tax excluding any interest under subsection (3).

(3) Any person who fails to pay the QDMT tax on or before the last day on which it is payable under section 50W shall be liable to pay, in addition to the QDMT tax and penalty under section (1), interest at the rate of 0.25 per cent per month or part of the month during which the income tax remains unpaid.

(4) Parts IX, X and XI of this Act shall apply where a covered person fails to comply with this Sub-part.

[S. 50X. added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; amended by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

50Y. Amendments to QDMT tax return

(1) Subject to subsection (2), a designated person may amend a QDMT tax return previously submitted in respect of a multinational enterprise group.

(2) An amendment shall not be made to a QDMT tax return under subsection (1) not later than 3 years preceding the year of assessment in which a QDMT tax return was filed.

[Amended 14/26 (cio 1/7/25).]

(3) A designated person who submits an amended QDMT tax return under subsection (1) shall pay any additional QDMT tax specified in that return forthwith, together with the appropriate penalties and interest under section 50X.

(4) An amended QDMT tax return under subsection (1) shall be submitted in such form and manner as approved by Director-General.

[S. 50Y added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; amended by s. 7 of Act 14 of 2026 w.e.f. 1 July 2025.]

50Z. Refund of excess QDMT tax

(1) Subject to this section, where, in respect of a fiscal year, a covered person has paid QDMT tax in excess of the QDMT tax liability, he may claim a refund of the QDMT tax paid in excess provided that he has submitted a return under section 50W.

(2) Any person may make a claim to the Director-General for a refund of tax paid in excess within 2 years of assessment after the end of the year of assessment in respect of which the tax was overpaid.

(3) Where a claim is made under subsection (2) and the Director-General is satisfied that the person is entitled to the refund, he shall refund the amount of tax so paid in excess.

(4) Where a person has claimed a refund of tax in excess of the refund he ought to have claimed, he shall be liable to a penalty of up to 25 per cent on the amount of the excess refund claimed.

(5) Any penalty charged under subsection (4) shall be offset against the amount of refund, where applicable.

[S. 50Z added by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

Sub-Part B – Gross Income

51. Income included in gross income

Subject to this Act, the gross income of a company shall include the income referred to in section 10(1)(b), (c), (d), and (g).

[S. 51 amended by s. 18(s) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 9(l) of Act 10 of 2010 w.e.f. 1 January 2011; s. 8 of Act 37 of 2011 w.e.f.5 November 2011.]

51A. –

[S. 51A inserted by s. 9(m) of Act 10 of 2010 w.e.f. 1 January 2011; repealed by s. 8 of Act 37 of 2011 w.e.f.5 November 2011.]

52. Income received in anticipation

Section 12 shall apply in all respects to a company as it applies to an individual.

53. Valuation of trading stock

Section 13 shall apply in all respects to a company as it applies to an individual.

54. Transfer of trading stock with other assets or for inadequate consideration

Section 14 shall apply in all respects to a company as it applies to an individual.

55. Deemed income arising from expenditure or loss discharged

Section 15 shall apply in all respects to a company as it applies to an individual.

56. Apportionment of income on incorporation and disincorporation

Section 16 shall apply in all respects to a company as it applies to an individual.

Sub-Part C – Allowable Deductions

57. Expenditure incurred in production of income

Sections 18, 24A, 24B, 27DA, 27H and 27J shall apply in all respects to a

company as it applies to an individual.

[Am 11/24 (cio 1/7/24)]

[S. 57 amended by s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s. 24 of Act 1 of 2020 w.e.f. 23 March 2020; s. 28 of Act 7 of 2020 w.e.f. 1 July 2021; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; s. 41(e)(iv) of Act 11 of 2024 w.e.f. 1 July 2024.]

58. Expenditure incurred on interest in production of income

Section 19 shall apply in all respects to a company as it applies to an individual.

59. Losses

(1) Where a company satisfies the Director-General that it has in an income year incurred a loss, it may deduct that loss in computing its net income for that income year.

[Amended 10/17 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment).]

(2) Where the amount of a loss cannot be fully relieved under subsection (1), the company may, subject to subsection (3), claim that the unrelieved amount of the loss be carried forward and set-off against its net income derived in the following 5 years, subject to such conditions as may be prescribed.

[Amended 10/17 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment).]

(3) The time limit of 5 years referred to in subsection (2) shall not apply for the carrying forward of any amount of loss that is attributable to –

(a) annual allowance claimed in respect of capital expenditure incurred on or after 1 July 2006;

(b) a deduction claimed under sections 64, 65 and 161A(55).

[Amended 10/17 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment).]

(4) 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.

[Amended 10/17 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment).]

(5) Where loss available for set-off or carry forward has been determined under subsection (4) and it is subsequently found that the loss determined has been overstated, the Director-General may make another

determination of the quantum of loss and give notice of his determination to the person referred to in subsection (4).
[Added 11/18 (cio 9/8/18).]

(6) Where any person is dissatisfied with a determination by the Director-General under subsection (4) or (5), he may object to the determination in the manner provided in section 131C.
[Added 11/18 (cio 9/8/18).]

[S. 59 amended by s. 10(k) of Act 18 of 1999 w.e.f. 1 July 1999; s. 35(3)(c) of Act 20 of 2001 w.e.f. 17 September 2001; s. 14(k) of Act 20 of 2002 w.e.f. 10 August 2002; s. 27 of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 18(t) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 15(d) of Act 18 of 2008 w.e.f. 19 July 2008; s. 26 of Act 10 of 2017 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment); s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

59A. Transfer of loss on takeover or merger
[Heading amended by s.19(j)(i) of Act 14 of 2005 w.e.f. 1 July 2005.]

(1) Notwithstanding the other provisions of this Act, where –

(a) a company takes over another company engaged in manufacturing activities;
[Amended 18/16 (cio 1/7/16).]

(b) 2 or more companies engaged in manufacturing activities merge into one company;
[Amended 18/16 (cio 1/7/16).]

(c) a company takes over, or acquires the whole or part of the undertaking of another company and the Minister has deemed such a take-over or transfer of undertaking to be in the public interest,
[Amended 18/16 (cio 1/7/16).]

any unrelieved loss of the acquiree may be transferred to the acquirer in the income year in which the takeover takes place, on such conditions relating to safeguard of employment or on such other terms and conditions as the Minister the Minister may approve.
[Amended 18/16 (cio 1/7/16).]

(2) Any unrelieved loss transferred under subsection (1) shall be deemed to be incurred by the acquirer in the income year in which the loss is transferred and shall be available for set-off against the net income of the cquirer.

(3) Where, at any time before the expiry of 3 years from the date of the takeover or merger, more than 50 per cent of the number of employees of the

acquiree taken over by the acquirer, or of the employees of both the acquiree and the acquirer, as the case may be, are made redundant, any loss transferred under subsections (1) and (3A) shall be withdrawn and the amount of the loss so withdrawn shall be deemed to be the gross income of the acquirer in the income year in which the employees are made redundant.

[Amended 13/19 (cio 1/7/18).]

(3A) Notwithstanding section 59(2), where there is a change in the shareholding of more than 50 per cent in a manufacturing company or in a company facing financial difficulty which has accumulated unrelieved losses, the losses may be carried forward, provided the Minister is satisfied that the conditions relating to safeguard of employment or other conditions that the Minister may impose are complied with.

[Inserted 10/17 (cio 24/7/17); RR 13/19 (cio 1/7/18).]

(4) For the purpose of this section –

"acquiree" means a company of which the assets and liabilities have been acquired by another company through a takeover or merger;

[Amended 18/16 (cio 1/7/16).]

"acquirer" means a company which has acquired the assets and liabilities of another company by means of a takeover or merger.

[S. 59A inserted by s. 9(h) of Act 18 of 2003 w.e.f the year of assessment commencing 1 July 2003; amended by s.19(j)(iii) of Act 14 of 2005 w.e.f. 1 July 2005; s. 27 of Act 27 of 2016 in respect of year of assessment commencing on 1 July 2016 and in respect of every subsequent year of assessment; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 26 of Act 13 of 2019 w.e.f. 1 July 2018.]

59B. Offset and carry forward of investment tax credit

A company to which sections 24(7) or (8) apply may –

(a) in respect of the investment tax credit referred to in sections 24(7) or (8) carry forward the investment tax credit for a period of 6 consecutive years from the income year in which the investment was made;

(b) offset the investment tax credit against past tax liability but no refund will be made in respect of tax already paid or 30 per cent of assessed tax paid on objection, without prejudice, however, to such amount being carried forward and offset by that company against income tax payable as from 1 September 2016;

(c) offset the investment tax credit against the past tax liability if the amount to be paid is still currently under dispute,

provided that those sections shall not apply to a company which has a dispute pending before any court or other judicial or quasi-judicial body that may involve the application of those sections unless the company withdraws or otherwise abandons such dispute.

[S. 59B inserted by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016.]

60. Bad debts and irrecoverable sums

(1) Subject to subsection (3), a company which derives gross income specified in section 10(1)(b) in an income year may deduct –

(a) the amount of a debt or sum which is proved to have become bad and to have been actually written off as a bad debt by the company in that income year; and

(b) in the case of a bank, the amount of any irrecoverable loan due by –

(i) a small enterprise or a medium enterprise registered under the repealed Small and Medium Enterprises Development Authority Act or under the Small and Medium Enterprises Act 2017; and

[RR. 16/17 (cio 18/1/18).]

(ii) a company in liquidation in respect of which winding-up procedures have started.

[Repealed and replaced 37/11 (cio 1/1/13).]

(2) Subject to subsection (3), a company which derives gross income, other than gross income specified in section 10(1)(b), may deduct any debt or sum not received in an income year but which is deemed to be derived in that income year and which is proved to have become irrecoverable by the company.

(3) Any amount allowed as a deduction under subsections (1) and (2) which is subsequently received by the company shall be deemed to be gross income derived in the income year in which it is received.

[S. 60 amended by s. 18(u) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 8(r) of Act 37 of 2011 w.e.f. , in respect of the year commencing 1 January 2013and in respect of every subsequent income year; s. 16(3) of Act 16 of 2017 w.e.f. 18 January 2018.]

61. Contributions to superannuation fund

Section 22 shall apply in all respects to a company as it applies to an individual.

62. Pensions to former employees

(1) Subject to subsection (2), the Director-General may, in the case of a company deriving gross income specified in section 10(1)(b), allow a deduction in respect of any amount which is not deductible otherwise than under this section and which, in the opinion of the Director-General, is reasonable in the particular circumstances of the case, paid by the company in that income year by way of a pension to any former employee in the business of the company, or to the surviving spouse of that employee, in consideration of the past services of that employee in that business of the company, where the Director-General is satisfied that –

(a) the pension is receivable by the recipient –

(i) by virtue of any enactment;

(ii) as of right under a written document for a fixed period or for life;

(iii) in the case of the surviving spouse, for a fixed period, or for life, or until he or she remarries; or

(iv) on grounds which the Director-General determines to be compassionate grounds; and

(b) except in the case of the death of the employee while in the employment of the company, the employee did not retire from his employment before attaining the appropriate retiring age.

(2) This section shall not apply where –

(a) the employee was or is a director of the company and was not in the full-time employment of the company; or

(b) in any other case, because of any relationship to or with the employer or otherwise the former employee or the surviving spouse had or has, in the opinion of the Director-General, any control in relation to the payment of the pension by the company.

63. Annual allowance

Section 24 shall apply in all respects to a company as it applies to an individual.

64. Expenditure incurred on deep ocean water air conditioning

(1) Where, in an income year, a company incurs expenditure on deep ocean water air conditioning, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

(2) The deduction under subsection (1) shall be allowed for 5 consecutive income years starting as from the year in which the expenditure is incurred.

[S. 64 repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007; inserted by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

64A. –

[S. 64A inserted by Act 25 of 2000; amended by s. 14(I)(i) of Act 20 of 2002; s. 11 of Act 28 of 2004 w.e.f. 1 July 2005; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007.]

65. Expenditure incurred on water desalination plant

(1) Where, in an income year, a company incurs expenditure for the acquisition and setting up of a water desalination plant, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

(2) Where a company claims a deduction in respect of a water desalination plant under this section, it shall not be entitled to annual allowance in respect of that plant under section 63.

[S. 65 repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007; inserted b y s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

65A. Expenditure incurred on artwork

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

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

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

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

[S. 65A inserted by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

65B. Expenditure incurred on specialised software and systems

(1) Subject to subsection (2), where, in an income year, a company whose annual turnover does not exceed 100 million rupees in an income year incurs expenditure for the acquisition of specialised software and systems, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

[Amended 18/25 (cio 1/7/26).]

(2) Where a company claims a deduction in respect of specialised software and systems under this section, it shall not be entitled to annual allowance in respect of the expenditure under section 63.

(3) In this section –

"specialised software and systems" means such software and systems as may be prescribed.

[S. 65B inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

65C. Expenditure incurred to support artists

(1) Notwithstanding section 57 but subject to this section, where, in an income year, a company incurs expenditure to support the work of a professional in the Arts, it may deduct, from its gross income of that income year, twice the amount of such expenditure.

(2) In this section –

"expenditure" means any expenditure which would be allowable to a professional in the Arts in accordance with sections 18 and 26;

"professional in the Arts" has the same meaning as in the Status of the Artist Act 2023.

[S. 65C inserted by s. 44(e)(v) of Act 11 of 2024 w.e.f. 1 July 2024.]

66. Donation to charitable institution

(1) Subject to subsection (2), where in an income year, a company whose annual turnover does not exceed 100 million rupees in an income year has made a donation through electronic means to a charitable institution which is involved in –

(a) supporting persons with health issues and disabilities;

(b) protection or rehabilitation of street children; or

(c) animal welfare and protection,

it shall be allowed, in that income year, a deduction from its gross income of an amount representing thrice the amount of such donation.

[Amended 18/25 (cio 1/7/26).]

(2) The amount of deduction allowed under subsection (1) shall not exceed one million rupees in an income year.

[S. 66 repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007; added by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

66A. Donation to NGO

(1) Subject to subsection (2), where in an income year, a company whose annual turnover does not exceed 100 million rupees in an income year has made a donation through electronic means to an NGO which is involved in –

(a) combatting drug abuse;

(b) prevention of gender-based violence; or

(c) poverty alleviation,

it shall be allowed, in that income year, a deduction from its gross income of an amount representing thrice the amount of such donation.

[Amended 18/25 (cio 1/7/26).]

(2) The amount of deduction allowed under subsection (1) shall not exceed one million rupees in an income year.

(3) In this section –

"NGO" means a non-Government organisation registered with the Director-General on such terms and conditions as he may determine.

[S. 66A inserted by s. 41(e)(vi) of Act 11 of 2024 w.e.f. 1 July 2024; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

67. Investment in *crèches*

(1) Notwithstanding section 57, where, in an income year, a company whose annual turnover does not exceed 100 million rupees in an income year incurs capital expenditure on a *crèche* or the cost of setting up a Child Day Care Centre for the benefit of its employees, it may be allowed a deduction from its gross income of twice the amount of such expenditure in that income year.

[Amended 12/23 (cio 1/7/23); amended 18/25 (cio 1/7/26).]

(2) Where a company claims a deduction in respect of a *crèche* under this section, it shall not be entitled to annual allowance in respect of that *crèche* or Child Day Care Centre under section 63.

[Amended 12/23 (cio 1/7/23).]

[S. 67 amended by Act 25 of 2000; s. 11(k) of Act 28 of 2004; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007; inserted by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; amended by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

67A. –

[S. 67A inserted by Act 9 of 1997;repealed by s. 8 of Act 37 of 2011 w.e.f. 1 Jnauary 2012.]

67B. –

[S. 67B inserted by Act 9 of 1997; amended by Act 10 of 1998; s. 11(l)(ii) of Act 28 of 2004; amended by s. 27 of Act 33 of 2004; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007.]

67C. –

[S. 67C inserted by Act 9 of 1997; amended by s. 11(m) of Act 28 of 2004 w.e.f. 1 July 2005; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007.]

67D. –

[S. 67D inserted by Act 18 of 1999; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007.]

67E. –

[S. 67E amended by Act 9 of 1997; Act 18 of 1999; Act 25 of 2000; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007.]

67F. –

[S. 67F inserted by Act 25 of 2000; repealed by s. 18 (v) of Act 15 of 2006 w.e.f. 1 July 2007.]

67G. –

[S. 67G inserted by Act 25 of 2000; repealed by s. 18(v) of Act 15 of 2006 w.e.f. 1 July 2007.]

67H. Expenditure incurred by hotels on cleaning, renovation and embellishment works

Notwithstanding section 57, a company operating a hotel may, in an income year, deduct from its gross income an amount equal to 150 per cent of any expenditure incurred in that income year on cleaning, renovation and embellishment works in the public realm.

[S. 67H inserted by s. 26(o) of Act 13 of 2019 w.e.f. 1 July 2020.]

67J. Expenditure incurred for arbitration, conciliation or mediation under an Alternative Dispute Resolution Mechanism

(1) Notwithstanding section 57 but subject to this section, where, in an income year, a company whose annual turnover does not exceed 100 million rupees in an income year makes an application for arbitration, conciliation or mediation for the settlement of a dispute before a recognised arbitration institution in Mauritius and has incurred expenditure in respect of filing fees, it shall in that income year be allowed a deduction of an amount equivalent to 150 per cent of the expenditure so incurred from its gross income.
[Amended 18/25 (cio 1/7/26).]

(2) In this section –

"filing fee" means the payment required to be made on filing a request for arbitration, conciliation or mediation;

"recognised arbitration institution" includes the Mauritius International Arbitration Centre (MIAC), MCCI Arbitration & Mediation Centre (MARC) or the Mediation Division of the Supreme Court of Mauritius.

[S. 67J inserted by s. 26(o) of Act 13 of 2019 w.e.f. 1 July 2020; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

67K. Expenditure incurred on patents and franchises

(1) Where, in an income year, a company whose annual turnover does not exceed 100 million rupees in an income year incurs –

(a) expenditure for the acquisition of patents and franchises; and

(b) costs to comply with international quality standards and norms,

it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

[Amended 18/25 (cio 1/7/26).]

(2) Where a company claims a deduction in respect of patents and franchises under this section, it shall not be entitled to annual allowance in respect of those patents and franchises under section 63.

[S. 67K inserted by s. 28(n) of Act 7 of 2020 cio in respect of year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

67L. Expenditure incurred by manufacturing companies on products manufactured locally by small enterprises

(1) Where a manufacturing company whose annual turnover exceeds 100 million rupees in an income year incurs any expenditure on the direct purchase of products manufactured locally by small and medium enterprises whose turnover does not exceed 100 million rupees, it shall be allowed, in that income year, an additional deduction of the amount of expenditure so incurred.

[Amended 15/22 (cio 1/7/23).]

(2) The deduction allowable under subsection (1) shall be –

(a) 10 per cent of the amount of expenditure incurred during the period starting on 1 July 2021 and ending on 30 June 2022; and

(b) 25 per cent of the amount of expenditure incurred as from 1 July 2022.

[Added 15/22 (cio 1/7/23).]

[S. 67L inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; amended by s.31(i) of Act.]

67M. Tax credit to medical, biotechnology or pharmaceutical companies

(1) Subject to this section, where a manufacturing company engaged in medical, biotechnology or pharmaceutical sector has incurred in an income year capital expenditure for the acquisition of patents, it shall be allowed a tax credit by way of deduction from the income tax otherwise payable by it of an amount equal to 100 per cent of the expenditure so incurred.

(2) Subject to subsection (3), where the deduction under subsection (1) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following

income year.

(3) No deduction under subsection (2) in respect of an expenditure shall be carried forward beyond a period of 5 consecutive income years starting from the income year in which the expenditure was made.

(4) Where a tax credit under subsection (1) has for any income year been allowed and within 5 years following that income year –

(a) the company ceases to be engaged wholly or mainly in the qualifying activity; or

(b) the company sells or otherwise transfers the patent,

an amount equal to the tax credit or the proportionate part of the tax credit allowed under this section shall be included in the income tax payable by the company in the income year in which the cessation, sale or transfer takes place.

(5) The tax credit allowed under this section shall be in addition to the allowances to which the company is entitled under section 63.

(6) No tax credit shall be allowed under this section to a company where a deduction under section 67K has been claimed.

[S. 67M inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

67N. Expenditure on international accreditation

Where a company is registered as a health institution under the Private Health Institutions Act, it may, in an income year, deduct from its gross income twice the amount of any direct expenditure incurred in that income year relating to international accreditation.

[S. 67N inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

67P. Market research and product development

[Amended 12/23 (cio 1/7/23).]

(1) Subject to subsection (2), where, in an income year, a manufacturing company having an annual gross income derived from exports of goods not exceeding 500 million rupees incurs expenditure on market research and product development, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

[Amended 12/23 (cio 1/7/23).]

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

[S. 67P inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; amended by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

67Q. Joint tertiary education with African universities

(1) Where, in an income year, a higher education institution registered under the Higher Education Act enters into contract with an African University to provide joint tertiary education for the final year of a course in Mauritius, it may deduct from its gross income, twice the amount of any expenditure incurred in that income year on costs so incurred in connection for the conclusion of the contract with the African University.

(2) In this section –

"costs" –

(a) includes marketing cost, cost of hiring consultants and such other costs as the Economic Development Board may approve; but

(b) does not include any cost of a capital nature.

[S. 67Q inserted by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

67R. Participation in approved films

A company incorporated in Mauritius whose annual turnover does not exceed 100 million rupees in an income year may, in that income year, deduct from its gross income, twice the amount of any expenditure incurred in the financing, sponsorship, marketing or distribution of a film provided that the film –

(a) has been approved under the Film Rebate Scheme under the Economic Development Board Act; and

(b) after post-production, is made up of at least 90 per cent of the principal photography of Mauritius, as certified by the Economic Development Board.

[S. 67R inserted by s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

67S. Tax credit on corporate nurseries

(1) Subject to this section, where a company has incurred in an income year, capital expenditure in respect of a crèche or the cost of setting up a Child

Day Care Centre for the benefit of its employees, it shall be allowed a tax credit by way of deduction from the income tax otherwise payable by it in that income year of an amount equal to 25 per cent of the expenditure so incurred.

(2) Subject to subsection (3), where the deduction under subsection (1) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(3) No deduction under subsection (2) in respect of an expenditure shall be carried forward beyond a period of 5 consecutive income years starting from the income year in which the expenditure was made.

(4) Where a tax credit under subsection (1) has, for any income year, been allowed and within 5 years following that income year –

(a) the company ceases the operation of the crèche or the Child Day Care Centre; or

(b) the company sells or otherwise transfers the crèche or the Child Day Care Centre,

an amount equal to the tax credit or the proportionate part of the tax credit allowed under this section shall be included in the income tax payable by the company in the income year in which the cessation, sale or transfer takes place.

(5) The tax credit allowed under this section shall be in addition to the allowances to which the company is entitled under section 63 and the deduction under section 67.

[S. 67S inserted by s. 41(e)(vii) of Act 11 of 2024 w.e.f. 1 July 2024.]

67T. Expenditure incurred on investments in Artificial Intelligence technologies

(1) Notwithstanding section 57 and subject to subsection (2), where in respect of an income year, a company having a turnover not exceeding 100 million rupees incurs –

(a) capital expenditure on Artificial Intelligence technologies, it shall be allowed, in addition to the annual allowance under section 24, a deduction from its gross income of an amount of such expenditure incurred in that income year; and

(b) recurrent expenditure with respect to the acquisition of right of use in relation to Artificial Intelligence technologies shall be allowed, in addition to the deduction to which the company is entitled under section 57, a deduction from its

gross income of an amount of such expenditure incurred in that year.

(2) The deduction under subsection (1) shall not exceed 150,000 rupees.

[S. 67T inserted by 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

68. Unauthorised deductions

Section 26 shall apply in all respects to a company as it applies to an individual.

Sub-Part D

[Sub-Part D repealed by Act 15 of 2006 w.e.f. 1 July 2007.]

69. –

[S. 69 amended by Act 25 of 2000; s. 14(m) of Act 20 of 2002 w.e.f. 1 July 2002; s. 11(n)(ii) of Act 28 of 2004 w.e.f. 1 July 2005; s. 19(k) of Act 14 of 2005 w.e.f. 1 July 2005; repealed by s. 18(w) of Act 15 of 2006 w.e.f. 1 July 2007.]

69A. –

[S. 69A inserted by s. 9(i) of Act 18 of 2003; amended by s. 27 of Act 33 of 2004; s. 19 of Act 14 of 2005; repealed by s. 18(w) of Act 15 of 2006 w.e.f. 1 July 2007.]

70. –

[S. 70 amended by s. 11(d) of Act 23 of 2001; repealed by s. 18(w) of Act 15 of 2006 w.e.f. 1 July 2007.]

71.-72. –

[Ss. 71 – 72 repealed by s. 18(w) of Act 15 of 2006 w.e.f. 1 July 2007.]

PART V – INTERNATIONAL ASPECTS OF INCOME TAX

73. Definition of residence

(1) For the purposes of this Act, "resident", in respect of an income year, when applied to –

(a) an individual, means a person who –

(i) has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;

(ii) has been present in Mauritius in that income year, for a period of, or an aggregate period of, 183 days or more; or

(iii) has been present in Mauritius in that income year and the 2 preceding income years, for an aggregate period of 270 days or more;

(b) a company, means a company which –

(i) is incorporated in Mauritius; or

(ii) has its central management and control in Mauritius;

(c) a *société* –

(i) means a *société* which has its seat or *siège* in Mauritius; and

(ii) includes a *société* which has at least one associate or *associé* or *gérant* resident in Mauritius;

(d) a trust, means a trust –

(i) where the trust is administered in Mauritius and a majority of the trustees are resident in Mauritius; or

(ii) where the settlor of the trust was resident in Mauritius at the time the instrument creating the trust was executed;

(da) a Foundation, means a Foundation which –

(i) is registered in Mauritius; or

(ii) has its central management and control in Mauritius;
[Inserted 8/12 (cio 1/7/12).]

(e) any other association or body of persons, means an association or body of persons which is managed or administered in Mauritius.

(2) Where a person wishes to be certified as a resident of Mauritius in respect of an income year, he shall apply to the Director-General for a Tax Residence Certificate.

(3) The Tax Residence Certificate under subsection (2) shall be issued

within a period of 7 days from the date of the application, provided that the person has submitted the return required to be submitted under section 112 or 116, as the case may be, and paid such service fee as may be prescribed.

[S. 73 amended by Act 9 of 1997; s. 18(x) of Act 15 of 2006 w.e.f. 7 August 2006; s. 51(1) of Act 8 of 2012 w.e.f. 1 July 2012; s. 12 of Act 26 of 2012 w.e.f. 22 December 2012.]

73A. Companies treated as non-resident in Mauritius

(1) Notwithstanding section 73, a company incorporated in Mauritius shall be treated as non-resident if it is centrally managed and controlled outside Mauritius.

[RR 13/19 (cio 1/7/19).]

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

[RR 11/18 (cio 1/10/18).]

[S. 73A inserted by s. 362(1)(a) of Act 15 of 2001 w.e.f. 1 December 2001; s. 97(4)(b) of Act 14 of 2007 w.e.f. 28 September 2007; amended b y s. 12 of Act 26 of 2012 w.e.f. 22 December 2012; repealed and replaced by s. 35 of Act 11 of 2018 w.e.f. 1 October 2018; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019.]

73B. Premium visa or golden visa

[RR 14/26 (cio 13/8/26).]

(1) Notwithstanding sections 5, 73 and 74 but subject to subsection (2), where an individual holding a premium visa or golden visa derives income for work performed remotely from Mauritius, that income shall be deemed to be derived by him in Mauritius when it is remitted in Mauritius.

[Amended 14/26 (cio 13/8/26).]

(2) Where a holder of a premium visa or golden visa spends money in Mauritius through the use of his foreign credit or debit card, the amount so spent shall be deemed not to have been remitted in Mauritius.

[Amended 14/26 (cio 13/8/26).]

(3) Where a holder of a premium visa or golden visa deposits money in a bank account in Mauritius, he shall be liable to income tax on such deposits unless a declaration is made to the effect that the required tax has been paid on that income in his country of origin or residence.

[Amended 14/26 (cio 13/8/26).]

(4) –

[R 15/22 (cio 2/8/22).]

[S. 73B inserted by s. 38 of Act 15 of 2021 w.e.f. 1 November 2020; amended by s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

74. Income derived from Mauritius

(1) Subject to subsection (2), income derived from Mauritius shall include –

(a) emoluments derived from any office or employment, the duties of which are performed wholly or mainly in Mauritius, whether such emoluments are received in Mauritius or not;

(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;

(b) annuities and pensions, including pensions in respect of past services referred to in sections 23 and 62;

(c) income derived from any business carried on wholly or partly in Mauritius;

(d) income derived from any contract wholly or partly performed in Mauritius;

(e) income derived by a person in his capacity as owner of any immovable property in Mauritius;

(f) income derived from investment in shares in a company resident in Mauritius, debentures or other securities in Mauritius;

[Amended 15/21 (cio 1/7/22).]

(g) income derived by a person from money lent by him –

(i) in Mauritius; or

(ii) outside Mauritius to –

(A) a resident, other than a resident banking company, except where the money lent is used by the resident for the purpose of a business carried on by him outside Mauritius through a fixed establishment outside Mauritius; or

(B) a non-resident, if the money lent is used by the non-resident for the purpose of a business, other than the business of money-lending, carried on by him in Mauritius through a

permanent establishment in Mauritius;

(h) premiums or other like payments which are derived from property in Mauritius;
[Amended 14/26 (cio 13/8/26).]

(i) income derived directly or indirectly from any other source in Mauritius; and
[Amended 14/26 (cio 13/8/26).]

(j) income derived by a person from the provision of ICT services supplied in Mauritius.
[Added 14/26 (cio 13/8/26).]

(2) Where by reason of –

(a) the manufacture, production, or purchase of goods in one country and their sale in another;

(b) successive steps of production or manufacture in different countries;

(c) the making of a contract in one country and its performance in another; or

(d) any other cause,

the source of any income, other than income referred to in subsection (1)(e), is not exclusively in Mauritius, that income shall be apportioned between its source in Mauritius and its source elsewhere, or attributed to one of such sources to the exclusion of the other, in such manner as the Director-General may determine, having regard to the nature and relative importance of the source of that income, and the income so apportioned or attributed to a source in Mauritius shall be regarded as derived from Mauritius.

(3) For the purpose of subsection (1)(g) –

"money lent" includes –

(a) any money advanced, deposited or otherwise let out whether on current account or otherwise; and

(b) any credit given, including the forbearance of a debt, whether on current account or otherwise.

(4) For the purpose of subsection (1)(j) –

"ICT services" means –

(a) supply of software, software licences, software applications and software maintenance services; or

(b) distance maintenance of programmes and ICT equipment.

[Added 14/26 (cio 13/8/26).]

[S. 74 amended by s. 11(e) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001; s. 15(f) of Act 18 of 2008 w.e.f. 1 July 2008; s. 38 of Act 15 of 2021 w.e.f. 1 July 2022; s 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

74A. Income derived outside Mauritius

(1) Notwithstanding section 74(2) but subject to subsection (2), where in an income year, a person who carries business outside Mauritius has an employee performing work remotely from Mauritius, any gross income attributable to the work performed by that employee in Mauritius shall be reckoned as income derived by that person from Mauritius in that income year.

(2) Subsection (1) shall not apply where –

(a) the employee is a holder of a premium visa or golden visa; and

[Amended 14/26 (cio 13/8/26).]

(b) the core business activities of the person are outside Mauritius.

[S. 74A. inserted by s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; amended by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

75. Application of arm's length test

(1) This section shall apply to any case where –

(a) any business or other income earning activity carried on in Mauritius or from Mauritius –

[Amended 15/21 (cio 5/8/21).]

(i) is controlled by a non-resident; or

(ii) is carried on by a non-resident company or by a company in which more than one half of the shares are held by or on behalf of a non-resident; or

(b) in the carrying on of any business or other income earning activity in Mauritius or from Mauritius any person controlling

that business or activity, by reason of his relationship or otherwise with any other person, is not in the opinion of the Director-General at arm's length with that person with respect to any commercial or financial transaction; and

[Amended 15/21 (cio 5/8/21).]

(c) it appears to the Director-General that the business or other income earning activity in Mauritius or from Mauritius produces no net income or less than the amount of net income which in the opinion of the Director-General might be expected to be derived from that business or activity.

[Amended 15/21 (cio 5/8/21).]

(1A) For avoidance of doubt, subsection (1) shall apply to all business or income earning activities carried out in Mauritius or from Mauritius since the commencement of this Act.

[Inserted 15/21 (cio 5/8/21).]

(2) Where the conditions specified in subsection (1) are satisfied, the net income of any person carrying on a business or other income earning activity in Mauritius or from Mauritius shall be the amount which the Director-General determines would have been derived from that business or activity, had all its commercial and financial transactions and relations been wholly at arm's length.

[Amended 15/21 (cio 5/8/21).]

(2A) A company which engages in a transaction to which subsection (1) applies shall prepare and keep records in such manner as may be prescribed.

[Inserted 18/25 (cio 9/8/25).]

(3) The Minister may make such regulations as he may determine for the purpose of this section.

(4) In this section –

"connected persons" means any 2 or more persons, where one controls, by reason of his relationship or otherwise with any other person, the business or income earning activity of the other, in Mauritius or from Mauritius;

"transaction" –

(a) means any transaction or series of transactions, carried out directly or indirectly, between connected persons, whether or not enforceable or intended to be enforceable, by legal proceedings; and

(b) includes a transaction between a person and a cross-border business or other income earning activity of the same person.

[Added 18/25 (cio 9/8/25).]

[S. 75 amended by s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

76. International arrangements

[RR 15/22 (cio 2/8/22).]

(1) The Minister may enter into arrangements with the Government of a foreign country –

(a) with a view to affording relief from double taxation, in relation to foreign tax imposed by the laws of that country and taxes of every kind and description covered under the arrangement;

[Amended 9/15 (cio 14/5/15); 15/22 (cio 2/8/22).]

(b) for the exchange of information with a view to assisting –

(i) in the determination of credits and exemptions in respect of taxes of every kind and description, and foreign tax covered under the arrangement; or

[Amended 9/15 (cio 14/5/15).]

(ii) in the prevention of fraud;

[Amended 15/22 (cio 2/8/22).]

(iii) –

[Repealed 9/15 (cio 14/5/15).]

(c) with a view to assisting in the administration of the laws in relation to taxes of every kind and description, and foreign tax, covered under the arrangement;

[Added 9/15 (cio 14/5/15); amended 15/22 (cio 2/8/22).]

(d) for the purpose of alternative dispute resolution with a view to resolving cross-border tax disputes; or

[Added 15/22 (cio 2/8/22).]

(e) with a view to implementing internationally agreed standards to prevent base erosion and profit shifting.

[Added 15/22 (cio 2/8/22).]

(2) Notwithstanding this Act or any other enactment but subject to this section, an arrangement entered into under subsection (1) shall have effect in relation to taxes of every kind and description covered under the arrangement

and according to its tenor.
[Amended 9/15 (cio 14/5/15).]

(3) An arrangement under subsection (1) may contain provision in relation to foreign tax and taxes of every kind and description covered under the arrangement –
[Amended 9/15 (cio 14/5/15).]

(a) for relief from tax;

(b) for assessing the income derived from sources in Mauritius by non-residents;

(c) for determining the income to be attributed to non-residents and their agencies, branches, or establishments in Mauritius;

(d) for determining the income to be attributed to residents who have special relationships with non-residents;

(e) for relief from tax for periods before 1 July 1996 or before the making of the arrangement;

(f) as to income which is not itself subject to double taxation; and

(g) for exchange of information in respect of any person not resident in Mauritius.

(4) An arrangement under subsection (1) may at any time be amended or revoked by a subsequent arrangement, and the subsequent arrangement may contain such transitional provision as appears to the Minister to be necessary or expedient.

(5) Where an arrangement is made under subsection (1), the obligations as to secrecy imposed under any Revenue Law shall not prevent the Director-General from disclosing to an officer authorised by the Government with which the arrangement is made such information as is required to be disclosed under the arrangement.
[Amended 9/15 (cio 14/5/15).]

(5A) For the implementation of an arrangement under subsection (1) –

(a) the Director-General may require any person to –

(i) establish, maintain and document such due diligence procedures as the Director-General may determine;

(ii) provide the Director-General with information of a specified description;

(iii) maintain such records in such form and in such manner as the Director-General may determine;

[Inserted 10/17 (cio 24/7/17).]

(b) any information required under subparagraph (ii), in respect of such period as the Director-General may determine, shall be provided to the Director-General at such time and in such form and manner as he may determine.

[Inserted 9/15 (cio 14/5/15); amended 10/17 (cio 24/7/17).]

(5B) (a) The Director-General may issue directions, instructions or guidelines to any person to ensure compliance with any arrangement made pursuant to this section.

(b) Any person who fails to comply with any direction, instruction or guideline shall commit an offence.

[Inserted 10/17 (cio 24/7/17).]

(6) The Minister may make such regulations as he may determine to give effect to any arrangement entered into under this section and to implement internationally-agreed measures to address the tax challenges arising from the digitalisation of the economy.

[Amended 15/22 (cio 2/8/22).]

[S. 76 amended by s, 21(e) of Act 14 of 2009 w.e.f. 30 July 2009; s. 31 of Act 9 of 2015 w.e.f. 14 May 2015; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022.]

76A. Arrangements for assistance in the recovery of foreign tax

The Minister may enter into arrangements with the Government of a foreign country for the purpose of providing assistance in the collection and recovery of foreign tax in the same manner as is provided under Part XI.

[S. 76A inserted by s. 21(f) of Act 14 of 2009 w.e.f. 30 July 2009.]

77. Credits in respect of foreign tax

(1) Where a taxpayer derives income which is subject to foreign tax, the amount of foreign tax so paid shall be allowed as a credit against income tax payable in Mauritius in respect of that income.

(2) The credit in respect of foreign tax shall, in the case of a dividend, include credit for any foreign tax imposed on the profits out of which that dividend is directly or indirectly paid.

(3) The Minister may, by regulations, provide for the implementation

of the provisions of this section and for the granting of credit for foreign tax in such manner and on such conditions as he may determine.

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

(a) the person has claimed a partial exemption in respect of that income under Part II of the Second Schedule;

(b) the foreign income source is subject to tax under section 44C.

[Added 11/18 (cio 1/7/2020; amended 13/19 (cio 1/7/19).]

[SS. (4) added 11/18 (cio 1/1/19).]

[S. 77 amended by s. 35(ad) of Act 11 of 2018 w.e.f. 1 January 2019; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019.]

77A. Special tax credit

(1) Where in an income year, a company has been subject to income tax and has not claimed a tax credit or relief to which it is entitled, a special tax credit or relief may be granted against any tax payable under the Act subject to such conditions as may be prescribed.

(2) Where in an income year, a company has been subject to income tax, a special credit or relief may be granted against any tax payable under the Act subject to ~~on~~ such conditions as may be prescribed.

[S. 77A inserted by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

PART VI – AGENTS, ABSENTEES, NON-RESIDENTS AND DECEASED PERSONS

78. Liability of principal not affected

(1) Nothing in this Act relating to an agent shall be construed so as to release the principal from liability to make returns and pay income tax, and the principal and agent shall be jointly and severally liable for the income tax.

(2) Where 2 or more persons are liable as agents in respect of the same income tax, they shall be jointly and severally liable for it.

79. Provisions applying to agents

Subject to this Act, every agent shall –

(a) be answerable for the doing of all such things as are required to be done under this Act in respect of the income derived by him in his representative capacity, or derived by the principal by virtue of the

agency, and for the payment of income tax on it;

(b) in respect of that income, make returns and be liable on that income, but in his representative capacity only, and each return and tax liability shall be separate and distinct from any other;

(c) be authorised and required to retain out of any money or other property received by him in his representative capacity so much as is sufficient to pay the income tax which is or will become payable in respect of that income;

(d) not make any payment of income to a non-resident or absentee or transfer out of Mauritius any sum for the purpose of making any such payment, unless and until arrangements have been made to the satisfaction of the Director-General for the payment of any income tax which is or will become payable in respect of that income;

(e) be personally liable for the income tax payable in respect of the income to the extent of any amount that he has retained, or should have retained under paragraphs (c) and (d);

(f) be indemnified for all payments which he makes under this Act or for any requirement of the Director-General;

(g) where another agent pays an amount for which they are jointly liable, be liable to pay to that agent his proportionate share of the amount so paid; and

(h) for the purpose of ensuring the payment of income tax, be liable, to the extent provided in paragraph (e), in respect of attachable property of any kind vested in him or under his control or management or in his possession to the same measures which the Director-General may enforce against the property of any taxpayer in respect of income tax.

80. Income tax paid on behalf of another person

Every person who, under this Act, pays income tax for or on behalf of any other person may recover it from that other person as a debt in any Court of competent jurisdiction or may retain or deduct it out of money at any time in his hands belonging or payable to that other person.

81. Agents of incapacitated persons, companies and bodies of persons

(1) Every person who has the possession, control or disposal of any

income derived by an incapacitated person shall be deemed to be the agent of the incapacitated person in respect of that income.

(2) Every secretary, manager or other principal officer of a company, *société* or other body of persons shall be deemed to be the agent of the company, *société* or other body of persons in respect of income derived by it.

(3) –

(4) Every trustee shall be deemed to be the agent of a trust in respect of income derived by that trust.

(5) Every trustee or manager of a unit trust scheme shall be deemed to be the agent of that unit trust scheme.

(6) For the purpose of this section –

"incapacitated person" means a minor or a person suffering from mental or physical disability;

"manager", in relation to a unit trust scheme, has the same meaning as in the Unit Trust Act;
[Amended 14/26 (cio 13/8/26).]

"principal officer" means –

(a) the executive director; or

(b) any other person who –

(i) exercises or is entitled to exercise; or

(ii) controls or is entitled to control,

the powers of the Board of directors.
[Added 14/26 (cio 13/8/26).]

[S. 81 amended by s. 10(d) of Act 20 of 2009 w.e.f. 19 December 2009; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

81A. Tax liability of appointed person

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

(a) give notice of his appointment to the Director-General, within

15 days of the date of his appointment, in such manner and in such form as the Director-General may approve;

(b) before disposing of any asset of the company, set aside such sum out of the asset as appears to the Director-General to be sufficient to provide for any income tax that is or may become due and payable by the company; and

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

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

[S. 81A inserted by s. 10(e) of Act 20 of 2009 w.e.f. 19 December 2009.]

82. Agents of absentees and non-residents

(1) Notwithstanding the fact that there may be another agent in Mauritius who shall continue to be liable as agent, but subject to this Act –

(a) every person who carries on business in Mauritius on behalf of a principal who is an absentee shall be deemed to be the agent of that principal in respect of all income derived from that business and shall be liable to income tax on it, whether or not any income derived by the principal is received by him;

(b) where a non-resident derives chargeable income from Mauritius from the business of shipping, the master of any ship and the captain of any aircraft shall be deemed to be the agent of that non-resident in respect of all income derived from the carriage of passengers, cargo or mail by that ship or aircraft and shall be liable to income tax on it, whether or not any income derived by the non-resident is received by him;

(c) every person who in Mauritius collects or receives or in any way has the possession, control or disposal of any income derived by an absentee shall be deemed to be the agent of the absentee in respect of that income.

(2) Where a non-resident sells goods –

(a) by himself while in Mauritius; or

(b) through a person who is in Mauritius,

and the goods are in Mauritius or are to be brought into Mauritius for the purpose or in pursuance or consequence of the sale, the non-resident shall be deemed to have sold the goods in the course of carrying on business in Mauritius, whether the contract of sale is made in or outside Mauritius.

(3) Where goods are sold by a non-resident through a person who is in Mauritius, that person shall be deemed to be the agent of that non-resident in respect of all income derived from the business carried on in Mauritius by the non-resident and shall be liable to income tax on it, whether or not any income derived by the non-resident is received by him.

83. Deceased persons

(1) Where a taxpayer dies, every person specified in subsection (3) shall, subject to subsections (2), (4), (5) and (6), be liable to income tax on all income derived by the taxpayer in his lifetime in the same manner in which the taxpayer would have been liable had he remained alive, and shall be deemed to be an agent of the deceased taxpayer.

(2) The income tax payable in accordance with subsection (1) shall be reduced by –

(a) 50,000 rupees; or

(b) an amount equivalent to half of any lump sum payable under any enactment on the death of the taxpayer by way of death gratuity or in commutation of pension or from a superannuation fund,

whichever is the higher.

(3) The persons specified for the purposes of subsection (1) shall be –

(a) an heir who accepts the succession of the deceased simply (*purement et simplement*) or under benefit of inventory;

(b) a surviving spouse;

(c) a universal legatee;

(d) an executor;

(e) a notary acting as liquidator of the succession of the deceased;

(f) where there is no person specified in paragraph (a), (b) or (c),

a legatee or donee; and

(g) where he is vested with the vacant succession of the deceased, the Curator of Vacant Estates.

(4) Where a person specified in subsection (3) has distributed the whole of the estate of the deceased taxpayer and thereafter a change occurs in the rate of income tax, he shall not be liable for any additional income tax resulting from the change.

(5) A person specified in subsection (3)(a), (b), or (f) shall not be liable under subsection (1) to any income tax in excess of his share in the estate of the deceased taxpayer.

(6) Nothing in this section shall affect the rights of a person specified in subsection (3) over or against any heir, surviving spouse or legatee.

[S. 83 amended by s. 18(y) of Act 15 of 2006 w.e.f. 1 July 2006.]

PART VII – ANTI-AVOIDANCE PROVISIONS

84. Interest on debentures issued by reference to shares

Where a company has issued debentures to its shareholders or any class of shareholders, and the amount of the debentures issued to each shareholder has been determined by reference to the number, the nominal value or the paid-up value of the shares in that company or in any other company, whether or not that other company is being or has been wound up, that were held by or on behalf of the shareholder at the time the debentures were issued or at any earlier time, the interest paid by the company on the debentures so issued shall not be an allowable deduction and shall be deemed to be a dividend received from the company by the shareholders or class of shareholders of the company.

85. Excess of remuneration or share of profits

(1) Subject to subsection (3), where –

(a) a taxpayer carries on any business or other income earning activity and employs a relative, or, being a company, employs a relative of a director or shareholder of the company, to perform services in connection with the business or activity;

(b) a taxpayer carries on any business or other income earning activity as an associate with any person, whether or not any other person is a member of the *société*, and –

(i) a relative of the taxpayer is employed by the *société* to perform services in connection with the business or activity; or

(ii) where one of the associates is a company, a relative of a director or shareholder of the company is employed by the *société* to perform services in connection with the business or activity; or

(c) a taxpayer carries on any business or other income earning activity in association with a relative or with a company of which a director or shareholder is a relative of the taxpayer or, being a company, carries on business or other income earning activity in association with a relative of a director or shareholder of the company, whether or not any other person is a member of the *société*,

and the Director-General is of opinion that the remuneration, salary, share of profits or other income payable to, or for the benefit of, that relative or company under the contract of employment or on the terms of the *société* exceeds the amount which is reasonable, having regard to the nature and extent of the services rendered, the value of the contributions made by the respective associates by way of services or capital or otherwise, and any other relevant matters, the Director-General may apportion the net income of the business or other income earning activity, without deducting any amount payable to that relative or company, between the parties to the contract of employment or the associates or any of them in such shares and proportions as he considers reasonable, and the amounts so apportioned shall be deemed to be income derived by the persons to whom those amounts are so apportioned and by no other person.

(2) Subject to subsection (3), where any sum paid or credited by a company, being or purporting to be remuneration for services rendered by a person who is a relative of a director or shareholder of the company, is apportioned to that company in accordance with subsection (1), the amount so apportioned to the company shall be deemed to be a benefit referred to in section 86A received by that person as a shareholder of the company.

(3) This section shall not apply to a contract of employment or an agreement to form a *société* where –

(a) the contract or agreement is in writing and signed by all parties;

(b) no associate and no person employed under the contract or agreement was a minor at the date on which the contract was

signed;

(c) the contract or agreement is binding on the parties for a term of not less than 3 years and cannot be terminated by any party before the expiry of that term;

(d) each party to the contract has a real and effective control of the remuneration, salary, share of profit, or other income to which he is entitled under the contract; and

(e) the remuneration, salary, share of profits, or other income payable to a relative or to a company of which a director or shareholder is a relative is not of such an amount that the transaction constitutes a gift or other disposition of property without adequate consideration in money or money's worth.

[S. 85 amended by s. 11(f) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001.]

86. Excessive remuneration to shareholder or director

Where any sum paid or credited by a company, being or purporting to be remuneration for services rendered by a person who is a shareholder or director of the company, exceeds the amount which in the opinion of the Director-General is reasonable, the amount of the excess shall not be an allowable deduction and shall be deemed to be a benefit referred to in section 86A received by that person as a shareholder of the company.

[S. 86 amended by s. 11(g) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001.]

86A. Benefit to shareholder

Where a benefit of any nature, whether in money or money's worth, other than payment of dividend, is made by a company to any shareholder or a relative of the shareholder, the value of that benefit, to the extent that it exceeds the payment, if any, made therefor, shall be deemed to be income referred to in section (10)(1)(g) and received by the shareholder or the relative of the shareholder, as the case may be.

[S. 86A inserted by s. 11(h) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001; amended by s. 18(z) of Act 15 of 2006 w.e.f. 1 July 2006; s. 8 of Act 37 of 2011 w.e.f.15 December 2011.]

87. Excessive management expenses

(1) Subject to subsection (2), where a person carries on any business or other income earning activity and the Director-General is of the opinion that any management expenses incurred by him exceed the amount which is reasonable, having regard to the nature and extent of the management services

rendered, the amount of the excess shall not be an allowable deduction.

(2) This section shall not apply to the extent that the income of the taxpayer concerned is adjusted under section 84, 85, or 86.

(3) For the purposes of this section, "management expenses" means emoluments, fee, rent, commission, charge or other administration expense incurred in the general management of a business or other income earning activity.

88. Leases for other than an adequate rent

(1) Where property owned by a person or by 2 or more persons, whether jointly or in undivided ownership, or by a *société*, is leased to a relative of any of those persons or any associate of the *société* or to a related company, or where property owned by a company is leased to a shareholder or a relative of a shareholder or to any other person, and the rent is not an adequate rent for the property or the lease makes no provision for the payment of rent, there shall be deemed to be payable under the lease a rent that is equal to an adequate rent for the property, and that rent shall be deemed to be income derived by the lessor –

(a) where a rent is payable under the lease, in respect of the periods for which the rent is so payable; or

(b) where no rent is payable under the lease, in respect of such periods as the Director-General determines.

(2) The rent deemed to be payable under subsection (1) shall accrue from day-to-day during the period in respect of which it is payable, and shall be apportioned accordingly.

(3) For the purpose of this section –

"adequate rent" means the amount of rent which the Director-General determines to be adequate for the period for which the determination is made.

89. Rights over income retained

Where a person sells property or any right to income to a relative and retains or obtains the power to enjoy income arising from that property or from that right or retains or obtains the right to dispose of, or direct, or control the disposition of that income or of that property or right, the income shall be deemed to be income derived by the transferor, and by no other person, as if the sale had not taken place.

90. Transactions designed to avoid liability to income tax

(1) This section shall apply where any transaction has been entered into or effected and that transaction has, or would have had, but for this section, the effect of conferring a tax benefit on a person, hereinafter referred to as relevant person, and having regard to –

(a) the manner in which the transaction was entered into or carried out;

(b) the form and substance of the transaction;

(c) the result in relation to the operation of this Act that, but for this section, would have been achieved by the transaction;

(d) any change in the financial position of the relevant person that has resulted, will result, or may reasonably be expected to result, from the transaction;

(e) any change in the financial position of any person who has, or has had, any connection, whether of a business, family or other nature, with the relevant person, being a change that has resulted or may reasonably be expected to result from the transaction;

(f) whether the transaction has created rights or obligations which would not normally be created between persons dealing with each other at arm's length under a transaction of the kind in question; and

(g) the participation in the transaction of a corporation resident or carrying on business outside Mauritius,

the Director-General may conclude that the person, or one of the persons, who entered into or carried out the transaction, did so for the sole or dominant purpose of enabling the relevant person, alone or in conjunction with other persons, to obtain a tax benefit.

(2) Where subsection (1) applies, the Director-General shall assess the liability to tax of the relevant person –

(a) as if the transaction or any part thereof had not been entered into or carried out; or

(b) in such other manner as the Director-General considers appropriate to counteract the tax benefit which would

otherwise be obtained.

(3) For the purpose of this section –

"tax benefit" means the avoidance or postponement of the liability to pay income tax or the reduction in the amount thereof;

"transaction" includes a transaction, operation, or scheme whether or not such transaction, operation, or scheme is enforceable, or intended to be enforceable, by legal proceedings.

90A. Controlled foreign company rule

(1) (a) Subject to subsection (2), where a resident company carries on business through a controlled foreign company and the Director-General considers that the non-distributed income of the controlled foreign company arises from non-genuine arrangements which have been put in place for the essential purpose of obtaining a tax benefit, that income shall be deemed to form part of the chargeable income of the resident company.

(b) For the purpose of paragraph (a) –

(i) an arrangement or a series thereof shall be regarded as non-genuine to the extent that the controlled foreign company would not own the assets or would not have undertaken the risks which generate all, or part of, its income if it were not controlled by a company where the significant people functions, which are relevant to those assets and risks, are carried out and are instrumental in generating the controlled company's income;

(ii) "tax benefit" means the avoidance or postponement of the liability to pay income tax or the reduction in the amount thereof.

(2) (a) This section shall not apply to a controlled foreign company where in an income year –

(i) accounting profits are not more than EUR 750 000, and non-trading income is not more than EUR 75 000;

(ii) accounting profits amount to less than 10 per cent of its operating costs for the tax period; or

(iii) the tax rate in the country of residence of the controlled foreign company is more than 50 per cent of the tax

rate in Mauritius.

(b) For the purpose of paragraph (a)(ii), the operating costs shall not include the cost of goods sold outside the country where the entity is resident for tax purposes and payments to associated enterprises.

(3) The income under subsection (1)(a) shall be determined in such manner as may be prescribed.

(4) The Minister may make such regulations as he thinks fit for the purpose of this section.

(5) In this section –

"associated enterprise" means –

(a) an entity in which the company holds directly or indirectly a participation in terms of voting rights or capital ownership of 25 per cent or more or is entitled to receive 25 per cent or more of the profits of that entity;

(b) an individual or entity which holds directly or indirectly a participation in terms of voting rights or capital ownership in the company of 25 per cent or more or is entitled to receive 25 per cent or more of the profits of the company,

where an individual or entity holds directly or indirectly a participation of 25 per cent or more in the company and one or more entities, all the entities concerned, including the company, shall also be regarded as associated enterprises;

"controlled foreign company" –

(a) means a company –

(i) which is not resident in Mauritius; and

(ii) in which more than 50 per cent of its total participation rights are held directly or indirectly by the resident company referred to in subsection (1) or together with its associated enterprises; and

(b) includes a permanent establishment of the resident company.

[S. 90A inserted by s. 26(r) of Act 13 of 2019 w.e.f. 1 July 2020.]

PART VIII – RETURNS, COLLECTION AND PAYMENT OF TAX

91. Due date for payment of income tax

Subject to this Act, income tax for any year of assessment shall, whether or not a return of income has been submitted, or an assessment has been made, be due on 1 July in that year.

[S. 91 amended by s. 21(g) of Act 14 of 2009 w.e.f. 1 January 2010; s. 24 of Act 9 of 2015 w.e.f. 1July 2015.]

Sub-Part A – Pay As You Earn (PAYE) System

92. Application of Sub-Part A

Subject to section 93(2), this Sub-part shall apply to emoluments, but shall not apply to emoluments derived by an exempt person.

[S. 92 amended by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

93. Employer to withhold tax from emoluments

(1) Every employer shall, at the time the emoluments are received by, or made available to, an employee, withhold income tax, including the Fair Share Contribution under section 16E from the emoluments of that employee.
[Amended 7/2020 (cio 1/7/2020) ; 12/23 (cio 1/7/23); 18/25 (cio 9/8/25).]

(1A) The remuneration earned by a director of a company shall, notwithstanding subsection (1), be deemed to have been received by the director in the income year in which such remuneration is charged in the income statement referred to in section 217(1)(b) of the Companies Act, of the company.
[Inserted 37/11 (cio 1/1/12).]

(2) (a) Where an exempt person or a person deriving any –

(i) pension in relation to his past employment or that of his spouse; or

(ii) annuity, pension or similar payment,

makes a request to his employer or the person responsible for the payment of the pension, annuity or similar payment for income tax to be withheld under this Sub-part, the employer or person responsible for the payment shall withhold income tax in the manner provided for under section 96(2).

(b) A request to withhold income tax under paragraph (a) shall be made in such form as the Director-General may approve and it shall remain

applicable until it is revoked by the person or the Director-General.

(c) Sections 93(3), (4), (4A) and (5), 94, 99, 100, 101A and 102 shall apply to the person responsible for the payment of any pension, annuity or similar payment in the same manner as it applies to an employer.
[Inserted 10/17 (cio 24/7/17).]

(3) Every employer shall give to his employee a Statement of Emoluments and Tax Deduction in such manner as may be prescribed.

(4) Every employer shall submit to the Director-General a Return of Employees giving such information and particulars, within such time and in such manner, as may be prescribed.

(4A) (a) Where an employer does not submit the Return of Employees under subsection (4) within the prescribed time, he shall be liable to pay to the Director-General a penalty of 5,000 rupees per month or part of the month, until the time the Return of Employees is submitted to the Director-General, provided that the total penalty payable shall not exceed 20,000 rupees.

(b) Where a penalty is payable under paragraph (a), the Director-General shall make a claim to the employer specifying the amount of penalty payable and the reasons for making such a claim.
[Amended 7/2020 (cio 1/7/2020).]

(c) Where a claim is made under paragraph (b), the employer shall pay the amount of penalty within 28 days of the date of the claim.

(d) –
[Inserted 37/11 (cio 15/12/11) repealed 9/15 (cio 1/7/15).].]

(5) Any employer who fails to comply with subsection (4) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

[S. 93 amended by s. 18(za) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing on 1 July 2006 and in respect of every subsequent income year; s. 17(l) of Act 17 of 2007 w.e.f. 22 August 2007; s. 8 of Act 37 of 2011 w.e.f.15 December 2011; s. 31 of Act 9 of 2015 w.e.f 1 July 2015; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 28 of Act 7 of 2020 w.e.f. 1 July 2020 and 7 August 2020; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

94. Registration of employers

Every employer shall register with the Director-General in such manner and on such conditions as may be prescribed.

95. Employee declaration

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

(a) the personal reliefs and deductions under section 27;
[Amended 12/23 (cio 1/7/23).]

(b) reliefs and deductions under Sub-part D or Sub-part E of Part III,

in respect of that income year and who wishes to have the personal reliefs and deductions under Sub-part C of Part III and and the reliefs and deductions under Sub-part D or Sub-part E of Part III taken into account for the purpose of determining his chargeable income and the amount of income tax, if any, to be withheld from his emoluments under section 93 during that income year, shall submit to his employer an Employee Declaration Form in such manner and on such conditions as may be prescribed.
[RR 26/13 (cio 1/1/15); 11/18 (cio 9/8/18); amended 12/23 (cio 1/7/23).]

(2) Where the personal reliefs and deductions threshold referred to in subsection (1) has been claimed, those personal reliefs and deductions shall not be claimed for the purpose of Sub-part B of Part VIII.
[Amended 12/23 (cio 1/7/23).]

(3) Where an employee has, in his Employee Declaration Form, claimed in respect of an income year, personal reliefs and deductions under Sub-part C or reliefs and deductions under Sub-part D or Sub-part E of Part III, as the case may be, an additional deduction under item 2 of the Third Schedule or reliefs and deductions under Sub-part D or Sub-part E of Part III, and the claim is thereafter found to be unjustified or in excess of the amount to which he is entitled by 10 per cent or more, he shall be liable, in addition to the amount of income tax underpaid, to a penalty not exceeding 25 per cent of the underpaid amount.
[Amended 26/13 (cio 1/1/15); RR 11/18 (cio 9/8/18); amended 12/23 (cio 1/7/23).]

[S. 95 amended by s. 7(f) of Act 13 of 1996 w.e.f. 1996; s. 9(n) of Act 9 of 1997 w.e.f. 1 July 1997; s. 4 (l) of Act 10 of 1998 w.e.f. 1 July 1998; s. 10(m) of Act 18 of 1999 w.e.f. 1 July 1999; s. 12(p) of Act 25 of 2000 w.e.f. 1 July 2000; repealed and replaced by s. 18(zb) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 9(n) of Act 10 of 2010 w.e.f. the income year commencing 1 January 2011; s. 9(j) of Act 26 of 2013 w.e.f. 1 January 2015; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

96. Tax to be withheld

(1) Where an employee has submitted in respect of an income year an Employee Declaration Form to his employer, the amount of income tax to be

withheld from the emoluments of the employee shall be calculated, on a cumulative basis, in such manner as may be prescribed.

[Amended 10/17 (cio 24/7/17).]

(2) Where an employee has not submitted in respect of an income year an Employee Declaration Form or has made a request pursuant to subsection 93(2) to his employer, the employer shall withhold tax from the emoluments of the employee at the rate of 15 per cent, or at the option of the employee, withhold tax at the rate of 20 per cent of those emoluments.

[Amended 7/2020 (cio 1/7/2020); 12/23 (cio 1/7/23).]

(2A) –

[Inserted 7/2020 (cio 1/7/2020); R 12/23 (cio 1/7/23).]

(2B) –

[Inserted 15/22 (cio 2/8/22); R 12/23 (cio 1/7/23).]

(3) Where any fees are payable—

(a) by a company to any of its directors; or

(b) by a statutory body to any member of its Board, Council, Commission, Committee or by whatever name called,

tax shall be withheld from the fees of the director or member, as the case may be at the rate of 15 per cent, or at the option of the director or member, at the rate of 20 per cent of those fees.

[Amended 12/23 (cio 1/7/23).]

(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, at the option of the employee, director or member, as the case may be, 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, Sub-part C of Part VIII shall not apply.

[Amended 12/23 (cio 1/7/23).]

[S. 96 amended by s. 7(g) of Act 13 of 1996 w.e.f. 1 July 1996; s. 4(m) of Act 10 of 1998 w.e.f. 1 July 1998; s. 14(n) of Act 20 of 2002 w.e.f. 10 August 2002; amended by s. 27 of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 18(zc) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; amended by s. 17(m) of Act 17 of 2007 w.e.f. 1 July 2007; s. 15(g) of Act 18 of 2008 w.e.f. 1 July 2008; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 28 of Act 7 of 2020 w.e.f. 1 July 2020; s. 31 of Act 15 of 2022 w.e.f. 2 august 2022; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

97. Direction not to withhold tax

Where income tax is required to be withheld from the emoluments of an

employee under this Sub-part during an income year and the employee proves to the satisfaction of the Director-General that he is not chargeable to income tax for that income year, the Director-General may, by written notice under his hand to the employer, direct that no tax shall be withheld from the emoluments of that employee.

98. Decision as to whether an amount is an emolument

Where any question arises in relation to an employer or an employee whether any amount is or is not an emolument to which this Sub-part applies, the question shall be decided by the Director-General, whose decision shall be notified to the employer or employee in writing.

99. Obligation of employer to withhold tax

The obligation of an employer to withhold tax under section 93 shall prevail over –

(a) any right or obligation to withhold any other amount from such payment; or

(b) any law providing that the amount of any such payment shall not be reduced or be subject to attachment.

99A. Registration of employees

(1) Every employee shall, at the time he takes up employment or at the request of his employer, produce to the employer his National Identity Card or, in the case of a non-citizen, the identification number issued to him by the immigration officer.

[RR 10/17 (cio 24/7/17).]

(2) Every employer shall, in respect of every employee, obtain from the employee –

(a) his NIC number; or

(b) in the case of a non-citizen, the identification number issued to him by the immigration officer.

[Repealed 37/11 (cio 1/1/12); added 10/17 (cio 24/7/17).]

[S. 99A inserted by s. 27(10)(b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

100. Payment of tax by employer

(1) An employer who has withheld tax under this Sub-part shall pay the

tax so withheld within 20 days from the end of the month in which the tax was withheld, in such manner as may be prescribed.

(1A) (a) Every person registered as an employer for the purposes of PAYE shall, unless otherwise authorised, submit his PAYE return and remit the tax withheld electronically through such computer system as the Director-General may approve under section 128A(1).

[Amended 37/11 (cio 1/1/12); 9/15 (cio 1/7/15); 10/17 (cio 24/7/17).]

(b) –

[Added 9/15 (cio 1/7/15); R 10/17 (cio 24/7/17).]

(1B) Every employer who submits his PAYE return and remits the tax withheld in the manner specified in subsection (1A), shall –

[Amended 10/17 (cio 24/7/17).]

(a) notwithstanding subsection (1), pay the tax so withheld on or before the end of the month immediately following the month in which the tax was withheld; and

(b) continue to submit his PAYE return and remit the tax withheld electronically until such time as he ceases to be an employer.

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

[Amended 18/16 (cio 7/9/16).]

(2) An employer who has not withheld tax as required by this Sub-part shall be liable to pay to the Director-General the amount of tax which has not been so withheld, but the employer shall be entitled to recover that amount from the employee.

[S. 100 amended by s. 9(j) of Act 18 of 2003 w.e.f. 1 December 2003; amended by s. 27 of Act 33 of 2004 w.e.f. 1 July 2006; s. 10(f) of Act 20 of 2009 w.e.f. 19 December 2009; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

101. Penalty for late payment of tax by employer

(1) Where an employer fails to pay the amount of tax required to be withheld under this Sub-part on or before the last day on which it is payable under section 100, he shall be liable to pay to the Director-General, in addition to the tax, a penalty of 10 per cent of the amount of the tax remaining unpaid.

[Amended 18/16 (cio 7/9/16).]

(2) The penalty under subsection (1) shall apply to the tax excluding

any interest under section 122D.

[S. 101 repealed and replaced by s. 18(zd) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016.]

101A. Penalty for failure to join electronic system

Any registered employer who is required to submit his PAYE return under section 100(1A) and make payment of tax withheld on behalf of his employees electronically, but fails to join the electronic system, after written notice being given to him by the Director-General, shall be liable to pay to the Director-General on his failure within a period of 7 days from the date of the notice to justify the failure to join the system, a penalty of 5,000 rupees, for every month or part of the month from the month specified in the notice, up to the month immediately preceding the month in which he submits his return, and to make any payment of tax withheld electronically, provided that the total penalty payable shall not exceed 50,000 rupees.

[S. 101A inserted by s. 18(zd) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.]

102. Priority over tax withheld

(1) Notwithstanding any other enactment, tax withheld by an employer under this Sub-part –

(a) shall be held on behalf of the Government; and

(b) shall not be subject to attachment in respect of any debt or liability of the employer.

(2) In the event of the liquidation or bankruptcy of the employer, the amount withheld under this Sub-part shall not form part of the estate in liquidation or bankruptcy and shall be paid in full to the Director-General before any distribution of property is made.

103. Tax withheld deemed to be tax paid by employee

Any amount withheld as tax under this Sub-part shall be deemed to be –

(a) received by the employee at the time it was withheld; and

(b) paid by him,

and shall be credited against the income tax liability of the employee for the income year in which the emoluments were paid.

104. Non-disclosure of information by employer

(1) Subject to subsection (2), no employer shall disclose to any person, other than the Director-General, any information contained in the Employee Declaration Form submitted by an employee or any matter relating to this Sub-part and concerning the employee.

(2) Nothing in this section shall prevent the disclosure to an employee, or with his written consent to any other person, of any information or matter relating to this section concerning the employee.

Sub-Part B – Current Payment System (CPS)

105. Application of Sub-Part B

(1) Subject to subsection (2), this Sub-part shall apply to the gross income specified in section 10(1)(b), and to rent, specified in section 10(1)(c), derived by an individual.

(2) This Sub-part shall not apply to an individual in respect of gross income derived from the cultivation of sugar cane or the growing of tobacco.

[Repealed and replaced 37/11 (cio 1/1/12).]

[S. 105 amended by s. 27(10) (c) of Act 33 of 2004 w.e.f. 1 July 2006; s. 18(ze) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 17(n)(ii) of Act 17 of 2007 w.e.f. 1 July 2007.]

105A. –

[S. 105A inserted by s. 27(10)(d) of Act 33 of 2004 w.e.f. 1 July 2006; repealed 37/11 (cio 1/1/12).]

106. CPS Statement and payment of tax

(1) Every individual who derives gross income falling under this Sub-part and, in respect of the preceding income year, had a chargeable income, shall submit electronically to the Director-General a CPS Statement in such form and manner as the Director-General may approve and pay tax, if any, electronically, as follows –

[Amended 7/2020 (cio 7/8/2020).]

In respect of CPS quarter	Due date for submission of CPS Statement and payment of tax
1 July to 30 September	2 days, excluding Saturdays and public holidays, before the end of December
1 October to 31 December	31 March

1 January to 31 March	2 days, excluding Saturdays and public holidays, before the end of June

[Amended 9/15 (cio 14/5/15).]

(2) Notwithstanding subsection (1), an individual shall not submit a CPS Statement where –

(a) in respect of the preceding income year, his gross income falling under this Sub-part did not exceed 4 million rupees;
[Amended 13/19 (cio 1/7/19).]
[Amended 26/12 (cio1/1/13 and in respect of every subsequent income year).]

(b) the tax payable on the chargeable income computed in accordance with section 107(1) is of an amount not exceeding 500 rupees; or
[Amended 13/19 (cio 1/7/19).]

(c) his gross income for the preceding year does not exceed 10 million rupees and he is engaged in activities specified in the Thirteenth Schedule.
[Added 13/19 (cio 1/7/19).]

(3) Where a resident *société* or the estate of a deceased person derives gross income referred to in section 105, the associate of the *société* or the beneficiary in the estate, as the case may be, shall include, in his CPS Statement, his share of income from that gross income.
[Repealed and replaced 37/11 (cio 1/1/12).]

[S. 106 amended by Act 37 of 2011 w.e.f. 1 January 2012; s. 12 of Act 26 of 2012 w.e.f. 1 January 2013; s. 31 of Act 9 of 2015 w.e.f. 14 May 2015; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s.28 of Act 7 of 2020 w.e.f. 7 August 2020.]

107. Calculation of chargeable income

(1) The chargeable income of an individual in respect of a CPS quarter shall be computed by reference to the chargeable income, the net income and the total net income of the preceding income year as follows –

$$\frac{25}{100} \times \text{Chargeable Income} \times \frac{\text{Net Income falling under CPS}}{\text{Total net income}}$$

(2) Notwithstanding subsection (1), but subject to subsection (3), an individual may opt to compute his chargeable income in respect of a CPS quarter as being the difference between –

(a) the gross income for that quarter; and

(b) the sum of –

(i) the amount of allowable deductions for that quarter including any allowable loss brought forward from the income year preceding the income year to which the quarter relates or from any previous quarter, as the case may be, that relates to the derivation of the gross income; and

(ii) 25 per cent of the personal reliefs and deductions to which the individual is entitled under section 27 in respect of that income year.

[Amended 12/23 (cio 1/7/23).]

(3) Where personal reliefs and deductions referred to in subsection (2) has been claimed for the purpose of this Sub-part, those personal reliefs and deductions shall not be claimed for the purpose of Sub-part A of Part VIII.

[Repealed and replaced 37/11 (cio 1/1/12); amended 12/23 (cio 1/7/23).]

[S. 107 amended by s. 7(i) of Act 13 of 1996 w.e.f. 1 July 1996; s. 9(p) of Act 9 of 1997 w.e.f. 1 July 1997; s. 4(n) of Act 10 of 1998 w.e.f. 1 July 1998; s. 10 (n) of Act 18 of 1999 w.e.f. 1 July 1999; s. 12(q) of Act 25 of 2000 w.e.f. 1 July 2000; repealed and replaced by s. 18(zg) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

108. Calculation of tax

The income tax payable under this Sub-part shall be calculated on the chargeable income ascertained under section 107 in such manner as may be prescribed.

[Amended 12/23 (cio 1/7/23).]

[S. 108 amended by s. 18(zh) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 17(o) of Act 17 of 2007 w.e.f. 1 July 2007; s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; s. 35(af) of Act 11 of 2018 w.e.f. 1 July 2019; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023.]

109. –

[S. 109 amended by s. 9(q) of Act 9 of 1997 w.e.f. 1 July 1997; s. 14(o) of Act 20 of 2002 w.e.f. 1 July 2002; repealed and replaced by s.18(zi) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; repealed by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

110. Penalty for late payment of tax under CPS

Where a taxpayer fails to pay any income tax due on or before the last day on which it is payable under section 106, he shall be liable to pay to the Director-

General, in addition to the tax, a penalty representing 2.5 per cent of the amount of tax remaining unpaid.

[S. 110 repealed and replaced by s. 18(zj) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

111. Return and payment of tax at end of income year

(1) Every person who is required to submit a Statement of Income under section 106 shall, at the end of the income year, submit to the Director-General the return required to be submitted under section 112.

(2) Where the amount of tax payable on the chargeable income in accordance with the return referred to in subsection (1) exceeds the sum of –

(a) the aggregate amount of any tax paid under this Sub-part excluding any penalty under sections 109 and 110; and

(b) any amount of tax withheld under Sub-part A,

the person shall pay the difference at the time the return is submitted together with the penalty specified in subsection (3), if any.

(3) Subject to subsection (4), where the amount of tax payable on the income falling under this Sub-part exceeds the amount of any tax in accordance with the Statement of Income by more than 35 per cent of the amount of tax payable, the person shall, at the time the return under section 112 is submitted, pay, in addition to the difference referred to in subsection (2), a penalty representing 25 per cent of the amount in excess of the 35 per cent.

(4) The penalty under subsection (3) shall not apply where, in respect of the CPS quarter in an income year –

(a) the taxpayer has opted to compute his net income in accordance with section 107(1)(a); or

(b) the amount in excess is solely attributable to income derived in the period immediately following the end of the third CPS quarter of the income year.

[S. 111 amended by s. 9(r) of Act 9 of 1997 w.e.f. 1 July 1997; s. 18(zk) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.]

Sub-Part BA – Deductions of Tax at Source

[Sub-Part BA inserted by s. 18 (zl) of Act 15 of 2006 w.e.f. 10 October 2006.]

111A. Interpretation

(1) In this Sub-part –

"commission" includes any sum paid or payable to an agent in relation to a commercial transaction;
[Inserted 11/18 (cio 9/8/18).]

"contractor", in section 111B(d), means any person who enters into a contract for carrying out any work;

"interest" in section 111B(a), means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits and, in particular, income from debentures or any other loan instrument, including premiums and prizes attaching to such debentures or other loan instrument;
[Amended 37/11 (cio 1/1/12).]

"payee", in relation to section 111C(1), means any person to whom an amount is made available by the payer;

"payer" –

(a) means any person responsible for the payment of any amount or sum referred to in section 111B; but

(b) does not include a company, *société* or succession which has an annual turnover not exceeding 6 million rupees, other than –

(i) a company, *société* or succession which awards contracts for construction works; or

(ii) a company which makes payments in money or money's worth to a non-resident entertainer or sportsperson;

[RR 10/17 (cio 24/7/17);Repealed and replaced 9/15 (cio 1/7/15) 18/25 (cio 1/7/26).]

"person", in section 111B(c), includes a minor;

"rent", in section 111B(c) –

(a) means any payment, by whatever name called, under any

lease, sub-lease, tenancy or any other agreement or arrangement for the use of any land or building together with furniture, fittings and the land appurtenant thereto, whether or not such building is owned by the payee; and

(b) includes any premium or other consideration for a lease;

"sub-contractor", in section 111B(d), means any person who enters into a contract with a contractor for carrying out any work;

"work", in the definitions of contractor and sub-contractor –

(a) (i) means civil construction including construction or repair of any building, road or other structure or execution of any works contract; and

(ii) includes mechanical or electrical works; and
[Amended 37/11 (cio 1/1/12).]

(b) includes any supply of labour for carrying out works in respect of civil construction.

(2) For the purpose of sections 111B and 111C, an amount or a sum is deemed to have been made available to a payee where the amount or sum is paid to, or credited to the account of, or dealt with in the interest or on behalf of, the payee, whichever is earlier.

[S. 111A inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; amended by s. 97 (4) of Act 14 of 2007 w.e.f. 28 September 2007; s. 15(h) of Act 18 of 2008 w.e.f. 19 July 2008; s. 8 of Act 37 of 2011 w.e.f 1 January 2012; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

111B. Application of Sub-Part BA

This Sub-part shall apply to any amount or sum made available by way of –

(a) interest, other than –

(i) interest falling under Sub-part B of Part II of the Second Schedule payable by any person, other than an individual, to any person, other than a company resident in Mauritius; and

(ii) interest payable to a person in respect of money lent by that person through a Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act;

[Repealed and replaced 37/11 (cio 1/3/12); amended 26/13 (cio 1/1/14); 10/17 (cio 24/7/17); RR 13/19 (cio 1/7/19).]

(b) royalties payable to any person , other than a citizen in respect of royalties for artistic or literary work, by any person, other than an individual or a corporation holding a Global Business Licence under the Financial Services Act;

[Amended 26/12 (cio1/1/13); 1/17 (cio 24/7/17); s. 35(ah) of Act 11 of 2018 w.e.f. 1 January 2019.]

(c) rent payable by any person, other than an individual, to any person, except a body of persons specified in Part I of the Second Schedule or a person exempt from income tax by virtue of any other enactment;

[Repealed and replaced 37/11 (cio 1/3/12).]

(d) payments to contractors and sub-contractors by any person, other than an individual;

[Amended 37/11 (cio 1/3/12).]

(e) payments to a provider of services except a company holding a management licence and an investment adviser holding a licence issued by the Financial Services Commission established under the Financial Services Act specified in the Fifth Schedule made by any person, other than an individual;

[Amended 37/11 (cio 1/3/12); 12/23 (cio 20/7/23).]

(f) payments to any person, except a body of persons specified in Part I of the Second Schedule or a person exempt from income tax by virtue of any other enactment, made by a Ministry, Government department, local authority, statutory body or the Rodrigues Regional Assembly –

(i) for the procurement of goods and services under a single contract, where the payment exceeds 300,000 rupees;

(ii) for the procurement of goods under a contract, where the payment exceeds 100,000 rupees; or

(iii) for the procurement of services under a contract other than telephone, insurance, postal, air travel and hotel services, where the payment exceeds 30,000 rupees,

other than payments to contractors and sub-contractors referred to in paragraph (d) and payments to providers of services referred to in paragraph (e);

[Inserted 37/11 (cio 1/3/12; amended 26/12 (cio1/1/13).]

(g) payments in respect of rental or other consideration for board and lodging made to the owner of an immovable property or his agent, other than a hotel, except where payments are made to a body of persons specified in Part I of the Second Schedule or a person exempt from income tax by virtue of any other enactment, by –

(i) a tour operator or travel agent, other than an individual;

(ii) an IRS Company or RES Company or a provider of property management services, designated by the IRS Company or RES Company, as the case may be, under the Investment Promotion (Real Estate Development Scheme) Regulations 2007; or

(iii) any other agent, other than an individual, carrying on the business of providing services in respect of letting of properties;

[Inserted 37/11 (cio 1/3/12).; amended 18/16 (cio 1/10/16).]

(h) payments made by any person, other than an individual, to a non-resident for any services rendered in Mauritius, except where the payments are made to a body of persons specified in Part I of the Second Schedule or a person exempt from income tax by virtue of any other enactment or any arrangement for relief from double taxation;

[Inserted 37/11 (cio 1/3/12); [Amended 18/16 (cio 1/10/16).]

(i) management fees payable to an individual by any person, other than an individual;

[Added 18/16 (cio 1/10/16); 10/17 (cio 24/7/17).]

(j) payments in money or money's worth or transfers made by a person in connection with activities performed in Mauritius by a non-resident entertainer or sportsperson;

[Added 18/16 (cio 1/10/16); 10/17 (cio 24/7/17); amended 15/22 (cio 3/10/22).]

(k) commissions payable by any person other than an individual;

[Added 10/17 (cio 24/7/17); RR 11/18 (cio 9/8/18); amended 15/22 (cio 3/10/22).]

(l) payments by any person, other than an individual, to consultants other than –

(i) a company holding a management licence issued by the Financial Services Commission established under the Financial Services Act;

(ii) an investment advisor holding a licence issued by the Financial Services Commission established under the Financial Services Act; and

(iii) those specified in the Fifth Schedule;

[Added 15/22 (cio 3/10/22); RR 12/23 (cio 20/7/23).]

(m) payments by any person, other than an individual, to a provider of security services, cleaning services, pest management services and other ancillary services;

[Added 15/22 (cio 3/10/22); amended 14/26 (cio 13/8/26).]

(n) payments by insurance companies to –

(i) motor surveyors; and

(ii) any other person for repairs of motor vehicles of policy holders;

[Added 15/22 (cio 3/10/22); RR 12/23 (cio 20/7/23); amended 14/26 (cio 13/8/26).]

(o) payments made by any person, other than an individual, to an ICT services provider where the payment exceeds 300,000 rupees and is for the supply of software, software licences, software applications and software maintenance services or distance maintenance of programmes and equipment, other than payment –

(i) of royalties referred to in paragraph (b);

(ii) for the procurement of goods and services referred to in paragraph (f); and

(iii) for any other services referred to in paragraph (h); and

[Added 14/26 (cio 13/8/26).]

(p) payments made by any person, other than an individual, for advertising, promotional, endorsement, or marketing services carried out through social media platforms, digital content or any other similar electronic means.

[Added 14/26 (cio 13/8/26).]

[S.111B inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; s. 8 of Act 37 of 2011 w.e.f. 1 March 2012; amended by s. 12 of Act 26 of 2012 w.e.f. 1 January 2013; s. 9(k) of Act 26 of 2013 w.e.f. 1 January 2014; s. 18 of Act 18 of 2016 w.e.f. 1 October 2016; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s.35(sh) of Act 11 of 2018 w.e.f. 1 January 2019; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s 31 of Act 15 of 2022 w.e.f. 3 October 2022; s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 7 of Act 14 of 2026 w.e.f 13 August 2026.]

111C. Payer to deduct tax

(1) Subject to the other provisions of this section, every payer shall, at the time any amount or sum referred to in section 111B is made available to the payee, deduct income tax from the amount or sum so made available at the appropriate rate specified in the Sixth Schedule.

[Amended 26/13 (cio 21/12/13).]

(1A) No income tax shall be deducted under this Sub-part, where the amount of tax to be deducted is less than 500 rupees.

[Inserted 26/12 (cio 1/1/13).]

(2) –

[Repealed 37/11 (cio 1/1/12).]

(3) –

[Repealed 37/11 (cio 1/1/12).]

(4) Where –

(a) interest referred to in section 111B(a);

(b) royalties referred to in section 111B(b);

(c) rent referred to in section 111B(c);

(d) payments to an entertainer or sportsperson referred to in section 111B(j);

(e) payments to an ICT services provider referred to in section 111B(o); or

(f) payments for advertising, promotional, endorsement or marketing services carried out through social media platforms, digital content or any other similar electronic means referred to in section 111B(p),

are payable to a non-resident, the income tax to be deducted shall be at the rate specified in the Sixth Schedule or at the rate specified under any arrangement for relief from double taxation which is in force between Mauritius and the foreign country where the payee is resident, whichever is lower.

[Amended 37/11 (cio 1/1/12); 18/16 (cio 1/10/16); 11/18 (cio 9/8/18); RR 14/26 (cio 13/8/26).]

(5) Where income tax is deducted from the interest, payments to an entertainer or sportsperson, or from rent or royalties in an income year under subsection (4), the amount of tax so deducted, at the option of the payee shall be deemed to be the final amount of tax payable in respect of the interest,

payments to the entertainer or sportsperson, or royalties for that income year.

[Amended 37/11 (cio 1/1/12); 18/16 (cio 1/10/16); 11/18 (cio 9/8/18); 12/23 (cio1/7/23).]

(6) This section shall apply notwithstanding whether payments or transfers referred to in section 111B(j) are made directly to the non-resident entertainer or sportsperson or through an agent.

[Added 18/16 (cio 1/10/16).]

[S. 111C inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; amended by s. 15(i) of Act 18 of 2008 w.e.f. 19 July 2008; s. 10(h) of Act 20 of 2009 w.e.f. on the year of assessment commencing on 1 January 2011; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 12 of Act 26 of 2012 w.e.f. 1 January 2013; s. 9(l) of Act 26 of 2013 w.e.f. 21 December 2013; s. 27 of 18 of Act 18 of 2016 w.e.f. 1 October 2016; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

111D. Remittance of tax deducted

(1) Subject to this section, every payer who deducts income tax under section 111C shall remit to the Director-General the income tax so deducted and at the same time submit a return in a form approved by the Director-General –

(a) in the case where the remittance and the return are made electronically in accordance with section 128A, not later than one month from the end of the month in which the income tax was deducted; or

[Amended 10/17 (cio 24/7/17).]

(b) in the case where the remittance and the return are made in a manner other than in accordance with section 128A, not later than 20 days from the end of the month in which the income tax was deducted.

(2) The remittance and the return referred to in subsection (1) shall, in respect of the months of May and November, be made 2 days, excluding Saturdays and public holidays, before the end of June and December, respectively.

[RR 18/16 (cio 7/9/16).]

[S. 111D inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; repealed and replaced by s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 9(l) of Act 26 of 2013 w.e.f. 21 December 2013; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

111E. Payer liable to pay tax

Any payer who has not deducted income tax as required under section 111C shall be liable to pay to the Director-General the amount of income tax which ought to have been deducted but the payer shall be entitled to recover the amount from the payee.

[S. 111E inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006.]

111F. Penalty and interest for late payment of tax

Sections 101 and 122D(1)(a) shall apply in all respects to a payer as they apply to an employer referred to in section 101 or to any person referred to in section 122D(1)(a).

[S. 111F inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; s. 31 of Act 9 of 2015 w.e.f. 1 July 2015.]

111G. Tax deducted deemed to be tax paid

(1) Any amount of tax deducted under this Sub-part in an income year shall be deemed to be –

(a) received by the payee at the time it was deducted; and

(b) paid by him to the Director-General,

and shall be offset against the income tax liability of the payee for that income year.

(2) Where the payee under subsection (1) is a *société* or a succession, the associates of the *société* or the heirs of the succession, as the case may be, shall be entitled to claim a credit in their annual return of income submitted under section 112 or 116, as the case may be, in respect of their share of the amount of tax deducted under this Sub-part.

[S. 111G inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; amended by s. 17(p) of Act 17 of 2007 w.e.f. 1 July 2007.]

111H. Direction not to deduct tax

Where income tax is required to be deducted from any amount or sum which is made available to a payee under this Sub-part during an income year and the payee proves to the satisfaction of the Director-General that he is not chargeable to income tax for that income year, the Director-General may, by written notice to the payer, direct that no income tax shall be deducted from the amount or sum which is made available to that payee.

[S. 111H inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006.]

111I. Obligation of payer to deduct tax

The obligation of a payer to deduct income tax under section 111C shall prevail over –

(a) any right or obligation to deduct any other amount from such payment; or

(b) any law providing that the amount of any such payment shall not be reduced or be subject to attachment.

[S. 111I inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006.]

111J. Priority over tax deducted

(1) Notwithstanding any other enactment, income tax deducted by a payer under this Sub-part –

(a) shall be held on behalf of the Government of Mauritius; and

(b) shall not be subject to attachment in respect of any debt or liability of the payer.

(2) In the event of the liquidation or bankruptcy of the payer, the amount deducted under this Sub-part shall not form part of the estate in liquidation or bankruptcy and shall be paid in full to the Director-General before any distribution of property is made.

[S. 111J inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006.]

111K. Statement to payee and to Director-General

(1) Every payer shall, not later than 15 August in every year –
[Amended 9/15 (cio 1/7/15).]

(a) give to each payee, a statement of any amount or sum made available to him and referred to in section 111B, in duplicate, in respect of the preceding income year; and

(b) submit to the Director-General, in respect of the preceding income year –

(i) a statement giving the particulars of the payee, the amount or sum made available and income tax deducted therefrom;

(ii) where no income tax has been deducted by virtue of section 111C(1A), a statement giving the particulars of the payee and the amount or sum made available.
[Repealed and replaced 26/12 (cio 1/1/13).]

(2) In the case of a financial institution, the statement referred to in

subsection (1)(b) shall include, in respect of each payee, the aggregate amount of interest payable by the financial institution including its branches, where such aggregate amount exceeds 50,000 rupees, whether or not income tax has been deducted.

(3) The statements under subsections (1) and (2) shall contain such other particulars, and shall be made in such form and manner, as may be prescribed.

(4) Notwithstanding section 64 of the Banking Act, section 26 of the Bank of Mauritius Act and the confidentiality provisions under any other enactment, a financial institution shall comply with the requirements of this Sub-part.

(4A) (a) Where a payer does not comply with subsection (1)(a) or (b) or (3) within the prescribed time, he shall be liable to pay to the Director-General a penalty of 5,000 rupees per month or part of the month, until the time the payer complies with that subsection, provided that the total penalty payable shall not exceed 20,000 rupees.

(b) Where a penalty is payable under paragraph (a), the Director-General shall make a claim to the payer specifying the amount of penalty payable and the reasons for making such a claim.

[Amended 7/2020 (cio 7/8/2020).]

(c) Where a claim is made under paragraph (b), the payer shall pay the amount of penalty within 28 days of the date of the claim.

(d) –

[Inserted 37/11 (cio 15/12/11); amended 9/15 (cio 1/7/15); repealed 9/15 (cio 1/7/15).]

(5) Any payer who fails to comply with subsection (1), (2) or (3) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

[S. 111K inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 October 2006; amended by s. 17(q) of Act 17 of 2007 w.e.f. 22 August 2007; s. 15(j) of Act 18 of 2008 w.e.f. 1 July 2008; s. 21(i) of Act 14 of 2009 w.e.f. 1 January 2010; s. 9(p) of Act 10 of 2010 w.e.f. 24 December 2010; s. 8 of Act 37 of 2011 w.e.f. 15 December 2011; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020.]

Sub-Part BB – National Residential Property Tax

[Sub-Part BB inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 July 2006; repealed by s. 9(o) of Act 10 of 2010 w.e.f. the year of assessment 2011.]

111L. –

[S. 111L inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 July 2006; amended by s. 17(r) of Act 17 of

2007 w.e.f. 1 July 2007.]

111M. –

[S. 111M inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 July 2006; amended by s. 17(s) of Act 17 of 2007 w.e.f. 1 July 2007.]

111N. Application of property tax

(1) Where the owner is an individual and his total income in an income year does not exceed 400,000 rupees, no property tax shall be paid.

(2) Where a residential property is acquired, sold or transferred at any time in an income year, the owner shall be liable to pay property tax on a pro rata basis in respect of that income year.

(3) Where the owner is married, and –

(a) the total income of each spouse in an income year exceeds 400,000 rupees and each spouse is under the obligation to submit a return of income under Sub-part C of Part VIII for that income year, the property tax shall, at their option, be deemed to be payable by them in equal proportions or by one spouse in full; or

(b) the total income of one spouse in an income year exceeds 400,000 rupees and that of the other spouse does not exceed 400,000 rupees in that income year, the property tax shall, notwithstanding this Sub-part and any other enactment, be deemed to be payable by the spouse whose total income exceeds 400,000 rupees.

(4) Where no option is made by the couple under subsection (3)(a), the property tax shall be deemed to be payable by them in equal proportion.

(5) Where a residential property –

(a) has been acquired by inheritance or legacy and no division-in-kind has been effected among the heirs or legatees; or

(b) is owned by 2 or more individuals,

the property tax thereon shall, subject to subsection (3), be payable by each of the heirs, legatees or co-owners, as the case may be, on his share of the property, provided that his total income, in an income year, exceeds 400,000 rupees.

(6) Where the owner is a minor –

(a) the residential property of the minor shall be included in that of the legal administrator;

(b) and there is no legal administrator, the legal guardian shall be liable to pay the property tax, provided that the total income of the minor in an income year exceeds 400,000 rupees.

(7) Where a building used as residence is located on a portion of land –

(a) used for agriculture for the purpose of making a profit and the gross income derived therefrom is declared by the owner in his return of income; or

(b) at any other place outside a residential area,

the owner shall be liable to pay in respect of each residential property the property tax on the surface area of the land on which stands the building, garage and related structures as well as on the surface area of the backyard, grounds and garden, to a maximum area of 1A25 (0.5276 hectares).

(8) Where a person is the owner of a building used both for business and residential purposes or where the residential part is located above that on which stands the non-residential part, the owner shall be liable to pay the property tax on the whole surface area of the land.

(9) A residential building constructed on top of an existing building by virtue of a right so to construct (*droit de surélévation*) shall be deemed to be a flat from the purposes of section 111M.

(10) Where the owner –

(a) is a person other than an individual;

(b) in an income year, is a non-resident or a person whose place of abode is outside Mauritius;

(c) is the proprietor of a residence under the Real Estate Development Scheme prescribed under the Economic Development Board Act 2017,

the property tax shall be payable, irrespective of the total income of the owner.
[Amended 11/17 (cio 15/1/18)]

(11) Section 111M(2) shall not apply to an owner referred to in

subsection (10).

[S. 111N inserted by s. 18(zl) of Act 15 of 2006 w.e.f. 1 July 2006; amended by s. 17(t) of Act 17 of 2007 w.e.f. 1 July 2007; s. 15(k) of Act 18 of 2008 w.e.f. 19 July 2008; s. 10(i) of Act 20 of 2009 w.e.f. 1 January 2010 in respect of the income year commencing on 1 January 2010 and in respect of every subsequent income year; s 42 of Act 11 of 2107 w.e.f. 15 January 2018.]

Sub-Part BC – Tax on Winnings

[Inserted 11/18 (cio 1/9/18).]

111O. Interpretation

In this Sub-part –

"given date" means a period of 24 hours starting at 10 o'clock in the morning on a day and ending at 10 o'clock in the morning on the following day;
[Inserted 13/19 (cio 1/7/19).]

"operator" means the Mauritius National Lottery Operator, operator of the Loterie Vert, a casino operator, a hotel casino operator or a gaming house operator licensed under the Gambling Regulatory Authority Act;
[Amended 15/21 (cio 5/8/21).]

"winner" means a person to whom an amount payable as winnings is paid;
"winnings" means any amount paid out in money.

[S. 111O inserted by s. 35 of Act 11 of 2018 w.e.f. 1 September 2018; s. 26 of Act 13 of 2019 w.e.f. 25 July 2019.]

111P. Operator to deduct tax on winnings

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

(2) No tax shall be deducted under this Sub-part where the total cumulative winnings paid to a person on any given date does not exceed 100,000 rupees.
[Amended 13/19 (cio 25/7/19).]

[S. 111P inserted by s. 35 of Act 11 of 2018 w.e.f. 1 September 2018; s. 26 of Act 13 of 2019 w.e.f. 25 July 2019.]

111Q. Remittance of tax on winnings

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

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

[S. 111Q inserted by s. 35 of Act 11 of 2018 w.e.f. 1 September 2018.]

111R. Penalty for late submission

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

[S. 111R inserted by s. 35 of Act 11 of 2018 w.e.f. 1 September 2018.]

111S. Penalty and interest for late payment

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

[S. 111S inserted by s. 35 of Act 11 of 2018 w.e.f. 1 September 2018.]

111T. Assessment and recovery of tax on winnings

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

[S. 111T inserted by s. 35 of Act 11 of 2018 w.e.f. 1 September 2018.]

Sub-Part BD – Presumptive Tax on Small Enterprise

[Inserted 13/19 (cio 1/7/2020).]

111U. Interpretation

In this Sub-part –

"presumptive tax" means the tax imposed under this Sub-part;

"small enterprise" means a person –

(a) who is engaged in activities specified in the Thirteenth Schedule;

(b) whose gross income in an income year does not exceed 10 million rupees; and

(c) whose gross income from sources, other than those specified in the Thirteenth Schedule, does not exceed 400,000 rupees.

[S. 111U inserted by s. 26(w) of Act 13 of 2019 w.e.f. 1 July 2020.]

111V. Election to pay presumptive tax

(1) Subject to the other provisions of this Sub-part, a small enterprise may, by irrevocable notice, on or before the due date for the filing of its return of income, elect to pay a presumptive tax at the rate of one per cent of its gross income.

(2) Where a small enterprise has made an election under subsection (1), it shall submit a return to the Director-General not later than the due date for the filing of the return under sections 112, 116 and 119, as the case may be, specifying such particulars as the Director-General may determine and at the same time pay the presumptive tax payable in accordance with the return, after offsetting any tax deducted under sections 93 and 111B.
[Amended 12/23 (cio 20/7/23).]

(3) Where a small enterprise has made an election under subsection (1), it shall not be entitled to claim any deduction, relief or allowance under Sub-parts B, C, D or E of Part III or Sub-part C of Part IV, as the case may be.
[Amended 12/23 (cio 1/7/23).]

[S. 111V inserted by s. 26(w) of Act 13 of 2019 w.e.f. 1 July 2020.]

111W.Penalty for late payment

Sections 122 and 122D shall apply in all respects where a small enterprise fails to pay the presumptive tax in accordance with section 111V.

[S. 111W inserted by s. 26(w) of Act 13 of 2019 w.e.f. 1 July 2020.]

111X. Assessment and recovery proceedings

(1) Where a person has submitted a return under section 111V, Parts IX, X and XI shall, subject to this section, apply with such modifications, adaptations and exceptions as may be necessary.

(2) Where it is found that a small enterprise eligible for an election

under section 111V has underdeclared its gross income and the undeclared amount when aggregated to the declared gross income does not exceed 10 million rupees, the Director-General may impose presumptive tax on the undeclared gross income.

[S. 111X inserted by s. 26(w) of Act 13 of 2019 w.e.f. 1 July 2020.]

Sub-Part BE – COVID-19 Levy

111Y. Interpretation

In this Sub-part –

"chargeable income for levy" means the aggregate amount remaining after deducting from the gross income all allowable deductions except the unrelieved amount of a loss carried forward under section 59 from a previous year of assessment;

"employer" means an individual, a resident société or a company;

"levy" –

(a) means the COVID-19 levy referred to in section 111Z; and

(b) includes any penalty and interest imposed under this Act;

"Wage Assistance Scheme" means the scheme referred to under Part XIIB.

[S. 111Y inserted by s. 23 of Act 1 of 2020 w.e.f. 23 March 2020.]

111Z. Liability to COVID-19 levy

(1) Subject to this section, every employer who has benefited from an allowance under the Wage Assistance Scheme shall be liable to pay to the Director-General, in respect of the year of assessment commencing on 1 July 2020, 1 July 2021 or 1 July 2022, as the case may be, the levy specified in subsection (3).

(2) Where the employer referred to in subsection (1) is –

(a) (i) an individual;

(ii) a resident *société*; or

(iii) a company whose accounting period ends on any date during the period starting on 1 May 2020 and ending

on 31 December 2020, and starting on 1 May 2021 and ending on 31December 2021,

the levy shall be payable in respect of the years of assessment commencing on 1 July 2020 and 1 July 2021; or

(b) a company whose accounting period ends on any date during the period starting on 1 January 2021 and ending on 30 April 2021, and starting on 1 January 2022 and ending on 30 April 2022, the levy shall be payable in respect of the years of assessment commencing on 1 July 2021 and 1 July 2022.

(3) (a) In the case of an employer who is an individual, the levy payable under subsection (1) shall –

(i) in respect of the year of assessment commencing on 1 July 2020, be equivalent to –

(A) the total amount paid to him under the Wage Assistance Scheme; or

(B) 15 per cent of the gross income derived by him under section 10(1)(b), (c) and (g) after deduction of any expenditure allowable under sections 18, 19 and 24,

whichever is lower; and

(ii) in respect of the year of assessment commencing on 1 July 2021, be equivalent to –

(A) the total amount paid to him under the Wage Assistance Scheme as reduced by the amount of levy payable for the year of assessment commencing on 1 July 2020; or

(B) 15 per cent of the gross income derived by him under section 10(1)(b), (c) and (g) after deduction of any expenditure allowable under sections 18, 19 and 24,

whichever is lower.

(b) In the case of an employer who is a resident *société* or company referred to in subsection (2)(a)(ii) and (iii), the levy payable under subsection (1) shall –

(i) in respect of the year of assessment commencing on 1 July 2020, be equivalent to –

(A) the total amount paid to him under the Wage Assistance Scheme; or

(B) 15 per cent of his chargeable income for levy,

whichever is lower; and

(ii) in respect of the year of assessment commencing on 1 July 2021, be equivalent to –

(A) the total amount paid to him under the Wage Assistance Scheme as reduced by the amount of levy payable for the year of assessment commencing on 1 July 2020; or

(B) 15 per cent of his chargeable income for levy,

whichever is lower.

(c) In the case of an employer who is a company referred to in subsection (2)(b), the levy payable under subsection (1) shall –

(i) in respect of the year of assessment commencing on 1 July 2021, be equivalent to –

(A) the total amount paid to him under the Wage Assistance Scheme; or

(B) 15 per cent of his chargeable income for levy,

whichever is lower; and

(ii) in respect of the year of assessment commencing on 1 July 2022, be equivalent to –

(A) the total amount paid to him under the Wage Assistance Scheme as reduced by the amount of levy payable for the year of assessment commencing on 1 July 2021; or

(B) 15 per cent of his chargeable income for levy,

whichever is lower.

(4) The levy payable under subsection (1) shall be declared by the employer in his return required to be submitted by him under section 112, 116 or 119, as applicable, and shall be paid to the Director-General, on or before the date by which the return is required to be submitted.

(5) Where an employer who is required to pay a levy under subsection (1) fails to do so on or before the date it is payable, the Director-General may, within a period of 3 years from the date the levy is payable, issue a claim to him requesting him to pay the levy, together with any penalty and interest applicable under section 111ZA, within 28 days from the date of the notice.

(6) Where an employer to whom a claim has been issued under subsection (5) fails to pay the amount claimed within the date specified in the notice, the Director-General may use his powers under Part IVC of the Mauritius Revenue Authority Act, with such modifications, adaptations and exceptions as may be necessary, to enable him to recover the amount unpaid.

(7) The Minister may by, regulations, exclude certain category of employers from the levy.

[S. 111Z inserted by s. 23 of Act 1 of 2020 w.e.f. 23 March 2020.]

111ZA. Penalty, interest and offence relating to levy

(1) Where an employer fails to pay the levy on or before the last day on which it is payable under section 111Z, he shall be liable to pay to the Director-General, in addition to the levy –

(a) a penalty of 10 per cent of the amount of levy remaining unpaid; and

(b) interest at the rate of one per cent per month or part of the month during which the levy remains unpaid.

(2) Any employer who, in relation to section 111Z, makes a false declaration or gives a statement which is false or misleading in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 2 years.

[S. 111ZA inserted by s. 23 of Act 1 of 2020 w.e.f. 23 March 2020.]

111ZB. Anti-avoidance provisions

The anti-avoidance provisions of Part VII shall apply in all respect to the levy payable under section 111Z.

[S. 111ZB inserted by s. 23 of Act 1 of 2020 w.e.f. 23 March 2020.]

Sub-Part C – Returns

112. Return and payment of tax by individuals

(1) Subject to this Act, every person who, in an income year –

(a) derives –

(i) total net income of an amount exceeding 500,000 rupees;
[Amended 12/23 (cio 1/7/23); 18/25 (cio 1/7/25).]

(ii) gross income, derived from any business, exceeding 2 million rupees;

(iii) emoluments in respect of which tax has been withheld under section 93;

(iv) income which has been subject to tax deduction at source under section 111C; or

(b) has a chargeable income,
[Amended12/23 (cio 1/7/23).]

shall, in respect of that income year, submit electronically to the Director-General, not later than 15 October following that income year, a return in such form and manner as the Director-General may determine, specifying –

(i) the personal reliefs and deductions to which the person are entitled under section 27;
[Amended 12/23 (cio 1/7/23).]

(ii) the interest relief allowable under section 27A; and

(iii) such other particulars as may be required in the form of the return and, at the same time, pay electronically any tax payable in accordance with the return.
[Repealed and replaced 26/12 (cio in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment); RR 7/2020 (cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment).]

(1A) (a) Where, in an income year, a person is required to submit a return under subsection (1), he shall continue to submit a return in respect of every succeeding year, unless otherwise authorised, in writing, by the Director-General.

(b) Where, in an income year, a person is required to submit a return under paragraph (a) and is not likely, in the future, to have a chargeable income, he may apply to the Director-General to waive his obligation to submit a return under this subsection.

(c) The Director-General may, on application made by a person under paragraph (b), cancel the obligation of the person to submit a return under paragraph (a), on such conditions as the Director-General may determine.

[Inserted 26/12 (cio in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment).]

(2) A planter, who is an individual, shall not be required to submit a return under this section where, in an income year –

(a) he cultivates sugar cane on less than 15 hectares of land, in the aggregate;

(b) the sugar accruing to him from the sugar cane cultivation does not exceed 60 tonnes; and

(c) his net income, other than his basic retirement pension, is solely derived from sugar cane cultivation.

(3) –

[Amended 9/15 (in respect of year of assessment commencing on 1/7/15 and every subsequent year of assessment); R 7/2020 (cio 7/8/2020).]

(4) –

[Inserted 37/11 (cio 15/12/11); R 7/2020 (cio 7/8/2020).]

[S. 112 amended by s. 7(j) of Act 13 of 1996 w.e.f. 1 July 1996 in respect of the income year commencing 1 July 1996 in respect of every subsequent income year; s. 9(s) of Act 9 of 1997 w.e.f. 1 July 1997 in respect of the year of assessment commencing on 1 July 1997 and in respect of every subsequent year of assessment; amended by s. 12(r) of Act 25 of 2000 w.e.f. income year commencing 1 July 2000; s. 11(i) of Act 23 of 2001 w.e.f. income year commencing on 1 July 2001; s. 14(p) of Act 20 of 2002 w.e.f. 1 December 2001; s. 27(10)(f) of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 18(zm) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 21 (j) of Act 14 of 2009 w.e.f. 1 January 2010; s. 10(j) of Act 20 of 2009 w.e.f. 1 January 2010 in respect of the income year commencing on 1 January 2010 and in respect of every subsequent income year; repealed and replaced by s. 9(q) of Act 10 of 2010 w.e.f. 24 December 2010; s. 8 of Act 37 of 2011 w.e.f 15 December 2011, 1 January 2012; s. 12 of Act 26 of 2012 in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment); in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment; s. 26 of Act 10 of 2017 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment); amended by s. 28 of Act 7 of 2020 cio in respect of year of assessment commencing on 1/7/2020 and in respect of every subsequent year of assessment ; s. 38 of Act 12 of 2023 w.e.f 1 July 2023; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

112A. Simplified return by self-employed individuals

(1) Subject to this Act, where, in an income year, a person is a self-employed and is not required to submit a return under section 112, he shall, in respect of that income year, submit electronically to the Director-General, not later than 15 October following that income year, a return, in such form and manner as the Director-General may determine, specifying –

(a) the net income derived from any business;

(b) any other income derived; and

(c) such other particulars as may be required by the Director-General.

(2) Where, in an income year, a person is required to submit a return under subsection (1), he shall continue to submit a return in respect of every succeeding year unless otherwise authorised in writing by the Director-General.

(3) Where, in an income year, a person is required to submit a return under subsection (1) and is not likely, in the future, to be liable to submit a return, he may apply to the Director-General to waive the obligation to submit a return under this subsection.

(4) The Director-General may, on application made by a person under subsection (3), waive the obligation of the person to submit a return under subsection (1), on such conditions as the Director-General may determine.

(5) In this section –

"self-employed" means an individual who derives gross income specified in section 10(1)(b).

[S. 112A inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

113. Power to require returns

(1) For the purposes of ascertaining, for any income year, the chargeable income of any person, the Director-General may, by notice in writing, require that person to submit to him a return in such manner and in such form as may be approved by him giving the particulars specified in section 112.

(2) A person who has been required to submit a return under subsection (1) shall, not later than the date specified in the notice, submit to the Director-General the return of income and at the same time pay any tax payable in accordance with that return together with the appropriate penalty under sections 121 and 122, if any.

[S. 113 amended by s. 12(s) of Act 25 of 2000 w.e.f. income year commencing 1 July 2000; amended by s. 27 of Act 33 of 2004 w.e.f. 1 July 2006; s. 18(zn) of Act 15 of 2006 w.e.f. 7 August 2006.]

114. Time limit to require returns

(1) Subject to subsection (2), the Director-General shall not, in a year of assessment, require an individual to submit a return required to be submitted under section 113 in respect of a period beyond 3 years of assessment preceding that year of assessment.
[Amended 27/13 (cio 1/6/16).]

(2) Where the Director-General considers that a return under section 113 is required to be submitted in respect of a period beyond the time limit specified in subsection (1), he shall, by notice in writing to the person, give reasons for which such return is required to be submitted.

(3) Any person aggrieved by a notice under subsection (2) may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.
[Amended 13/25 (cio 5/1/26).]

[S. 114 amended by s. 11(j) of Act 23 of 2001 w.e.f. 11 August 2001; s. 27(10)(g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

115. Return by persons leaving Mauritius

Where a person, other than an exempt person, is about to leave Mauritius and his absence is unlikely to be temporary, he shall, before leaving, submit to the Director-General in respect of the relevant income year a return in such manner and in such form as may be approved by him giving the particulars specified in section 112 and at the same time –

(a) pay any tax payable in accordance with the return together with the appropriate penalty under sections 121 and 122, if any; or

(b) give security to the satisfaction of the Director-General for the payment of the income tax payable.

116. Return of income by companies

(1) Subject to this Act, every company, non-resident *société*, cell of a protected cell company, Foundation trust other than a trust to which section 46(3) applies, or trustee of a unit trust scheme, whether or not it is a taxpayer, shall submit to the Director-General, not later than 6 months from the end of the month in which its accounting period ends, a return in such manner and in such form as he may approve specifying –
[Amended 8/12 (cio 1/7/12); 37/11 (cio 1/1/13).]

(a) all income derived by it during the preceding income year; and

(b) –

(c) such other particulars as the Director-General may require,

and, at the same time, pay any tax payable in accordance with its return.

(2) Where the accounting period ends in the month of June, the due date for submission of the return and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of December.
[Amended 26/13 (cio 21/12/13).]

(2A) Notwithstanding subsection (2), where the accounting period ends in the month of June and no tax is payable, or a loss is declared, in accordance with the return under subsection (1) or under section 50L, the return may be submitted on or before 15 January of the following year.
[Inserted 26/13 (cio 21/12/13); amended 9/15 (in respect of year of assessment commencing on 1/7/15 and in respect of every subsequent year of assessment).]

(2B) Where the accounting period ends in the month of June and the company has submitted an APS Statement in respect of the fourth quarter, the due date for submission of the return and payment of tax for that accounting year shall be 31 January of the following year.
[Inserted 9/15 (cio 14/5/15).]

(2C) Where the accounting period ends in the month of December, the due date for submission of the return and payment of tax shall be 2 days, excluding Saturdays and public holidays, before the end of June.
[Inserted 9/15 (cio 14/5/15).]

(3) The return and payment of tax under subsection (1) shall be made electronically in accordance with section 128A.
[RR 10/17 (cio 1/1/18)]

[S. 116 amended by s. 7(k) of Act 13 of 1996 in relation to an individual, on 1 July 1996 in respect of the income year commencing on 1 July 1996 and in respect of every subsequent income year, and in relation to any other person or an associate in a société under section 47, on 1 July 1996 in respect of the year assessment commencing on 1 July 1996 and in respect of every subsequent year of assessment; s. 9(t) of Act 9 of 1997 w.e.f. 1 July 1997 in respect of income year commencing on 1 July 1997 and in respect of every subsequent year of assessment; s. 72(c) of Act 14 of 2001 w.e.f. 1 December 2001; s. 9(k) of Act 18 of 2003 w.e.f. 1 December 2003; s. 18(zo) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 17(v) of Act 17 of 2007 w.e.f. 1 July 2008 in respect of the year of assessment commencing 1 July 2008 and in respect of every subsequent year of assessment; s. 21(k) of Act 14 of 2009 w.e.f. 30 July 2009; s. 10(k) of Act 20 of 2009 w.e.f. 19 December 2009; s. 9 (r) of Act 10 of 2010 w.e.f. 1 January 2011 as from the year of assessment 2011; s. 51(1) of Act 8 of 2012 w.e.f. 1 July 2012; s. 8 of Act 37 of 201 w.e.f. 1 January 2013; s. 9(n) of Act 26 of 2013 w.e.f. 21 December 2013; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015,

1 July 2015 in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment; repealed and replaced by s26(zc) of Act 10 of 2017 w.e.f. 1 January 2018.]

116A. Doubt on interpretation or treatment

(1) Where a person is in doubt regarding the interpretation of the law or treatment in respect of any matter to be contained in a return required under section 112 or 116, the person may submit the return according to his interpretation of the law or treatment of the matter provided that he draws the attention of the Director-General to the matter in question in the return by specifying the doubt.

(2) Where a person specifies the doubt referred to in subsection (1) –

(a) he shall be treated as having acted in good faith; and

(b) no penalty shall be imposed under section 122 in respect of any additional tax resulting from any subsequent adjustment in relation to the doubt specified.

[S. 116A inserted by s. 9(s) of Act 10 of 2010 w.e.f. 1 January 2011; repealed by s. 8(z) of Act 37 of 2011 w.e.f. 1 January 2012; inserted by s. 27 of Act 18 of 2016 in respect of year of assessment commencing on 1 January 2017 and in respect of every subsequent year of assessment.]

116B. Amended return

(1) Subject to this section, where a person has submitted a return for a year of assessment under section 112, 116 or 119 and thereafter submits a new return for the same year of assessment amending the previous return, he shall be deemed to have submitted the return for that year of assessment on the date of submission of the new return and he shall be liable to the penalty under section 121(1) accordingly.

(1A) (a) Subject to paragraph (b), a person shall not submit an amended return under subsection (1), with respect to an income year where an assessment has been made under section 129,129A or 131.

(b) A person who has been informed of the intention of the Director-General to issue an assessment to tax under section 129, 129A or 131 may make a written declaration to the Director-General requesting for changes to be made to a return that has already been submitted by him before the issue of the assessment, provided that the changes to be made do not relate to matters forming part of the basis of assessment.

(c) The Director-General shall, within 6 months of the date of a declaration made under paragraph (b), inform the declarant of the outcome of the declaration.
[Inserted 11/24 (cio 27/7/24)]

(2) A person who submits an amended return under subsection (1) shall pay any additional tax specified in that return forthwith, together with the appropriate penalties and interest under section 122 and 122D, respectively.

(3) An amended return under subsection (1) shall be submitted electronically through such computer system as the Director-General may approve under section 128A, in an approved form, giving reasons for each amendment made to the previous return.
[Amended 7/2020 (cio 7/8/2020).]

(4) The penalty under section 121(1) shall not apply where the amended return is submitted by an individual and the changes made to the previous return relate only to emoluments or to the amount of personal reliefs and deductions under Sub-part C, D or E of Part III.

(5) An amended return under this section shall not be submitted after 3 years from the end of the year of assessment to which the return relates except where it is submitted in respect of undeclared or under-declared income or submitted by an individual in respect of emoluments or to the amount of personal reliefs and deductions under Sub-part C, D or E of Part III.

[S. 116B inserted by s. 27 of Act 18 of 2016 in respect of year of assessment commencing on 1 January 2017 and in respect of every subsequent year of assessment; s. 41(f) of Act 11 of 2024 w.e.f. 27 July 2024.]

116C. Declaration by company not in operation

(1) Where a company –

(a) has not started business; or

(b) ceased business,

and has not derived any income in an income year, it shall submit a declaration in a form approved by the Director-General within 3 months after the expiry of that income year.

(2) Subsection (1) shall not apply to –

(a) a company holding a Global Business Licence under the Financial Services Act; and
[Amended 11/18 (cio 1/1/19).]

(b) a trust.

(3) Where a company submits a declaration under subsection (1) for an income year, it shall not be required to submit a return under section 116(1) in respect of that year.

[S. 116C inserted by s. 27 of Act 18 of 2016 in respect of year of assessment commencing on 1 January 2017 and in respect of every subsequent year of assessment; s. 35(ak) of Act 11 of 2018 w.e.f. 1 January 2019.]

116D. Return of dividends by companies

(1) Every company which pays a dividend exceeding 100,000 rupees to an individual, société or succession in a year shall, not later than 15 August in every year, submit electronically to the Director-General, in respect of the preceding income year, a return, in such form and manner as the Director-General may approve, giving the following information –

(a) the name and surname of every shareholder;

(b) the NIC number of every shareholder or, in the case of a non-citizen, the identification number issued to him by the immigration officer; and

(c) the amount of dividend paid.

(2) For avoidance of doubt, subsection (1) shall not apply to a limited partnership or limited liability partnership incorporated under the laws of a foreign country.

[Added 15/21 (cio 1/7/22).]

[S. 116D inserted by s. 26 of Act 10 of 2017 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment) ; amended by s. 38 of Act 15 of 2021 w.e.f. 1 July 2022.]

117. Return of income in special circumstances

Where –

(a) a person –

(i) has ceased to derive gross income;

(ii) has ceased to carry on business in Mauritius;

(iii) is about to discontinue carrying on business in Mauritius; or

(iv) is a non-resident trader; or

(b) a person is liable to income tax under section 83 on the death of a taxpayer in respect of all income derived by that taxpayer in his lifetime,

he shall forthwith submit to the Director-General, in respect of the relevant income year, a return in such manner and in such form as may be approved by him giving the particulars specified in section 112 or 116, as the case may be, and at the same time, pay any tax payable in accordance with that return together with the appropriate penalty under sections 121 and 122, if any.

117A. Basis of assessment on commencement of business

(1) Any person engaged in business and required to submit a return under section 116 shall, in respect of the commencement year of income, submit a return for a period not exceeding 18 months ending with the date of the annual balance of his accounts.

(2) Where the annual balance of accounts in respect of the commencement year of income ends on a date other than 30 June, that date shall be deemed to be an approved return date under section 118.

[Amended 9/15 (cio 1/7/15).]

(3) For the purpose of this section –

"commencement year of income" means the income year in which the business of a person commences.

[S. 117A inserted by s 19(m) of Act 14 of 2005 w.e.f. 1 July 2005; amended by s. 17(w) of Act 17 of 2007 w.e.f. 1 July 2008; s. 21(l) of Act 14 of 2009 w.e.f.1 July 2009; s. 24 of Act 9 of 2015 w.e.f. 1 July 2015 in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment.]

118. Approved return date

(1) Any person engaged in business opting for bona fide commercial reasons to change his return date shall apply to the Director-General, within 6 months of the date of his last balance sheet, for approval of the change.

(2) The Director-General shall not approve any change under this section where no return has been submitted under section 116 in respect of any of the last 3 income years.

(3) The Director-General may approve or refuse to approve the change under this section and shall give notice of his decision to the applicant within 30 days of the date of receipt of the application under subsection (1).

(4) Where a change in return date is approved under this section, the basis on which the profit derived by the applicant from his business in the income year in which the return date is changed shall be computed in such manner as may be prescribed.

(5) –

[S. 118 repealed and replaced by s 19(n) of Act 14 of 2005 w.e.f. 1 July 2005; amended by s. 15 (l) of Act 18 of 2008 w.e.f. 19 July 2008; s. 21(m) of Act 14 of 2009 w.e.f. 1 July 2009; s. 10(l) of Act 20 of 2009 w.e.f. 19 December 2009.]

118A. Return of income in respect of approved return date

Subject to this Act, where a person has an approved return date ending on a date falling on or between –

(a) 1 January and 29 June, a return submitted or required to be submitted under section 116 shall be considered to be in relation to the income year ending on 30 June following that return date; and

(b) 1 July and 31 December, a return submitted or required to be submitted under section 116 shall be considered to be in relation to the income year ending on 30 June preceding that return date.

[S. 118A inserted by s. 21(n) of Act 14 of 2009 w.e.f. 1 July 2009; repealed and replaced by s. 24 of Act 9 of 2015 w.e.f. 1 July 2015.]

119. Return in respect of a trust or a resident *société*

(1) Where, in an income year, the trustee of a trust, other than a trust to which section 46(3) applies, has distributed to its beneficiaries under the terms of the trust deed any amount out of income of the trust, the trustee shall submit electronically to the Director-General, not later than 30 September following that income year, a return in such manner and in such form as may be approved by the Director-General specifying –

[Amended 9/15 (cio 1/7/15).]

(a) the full name of the beneficiaries and the amount distributed to each of them;

(b) such other particulars as may be required by the Director-General.

(c) –

[Amended 7/2020 (cio 7/8/2020).]

(2) Notwithstanding section 47, every société commerciale or any

other resident société deriving income falling under section 10 shall submit electronically to the Director-General, not later than 30 September following an income year, a return in such manner and in such form as may be approved by the Director-General, specifying –

[Amended 9/15 (cio 1/7/15); 7/2020 (cio 7/8/2020).]

(a) all income derived by it during the preceding income year; and

(b) such other particulars as may be required by the Director-General.

[Repealed and replaced 26/12 (cio in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment).]

[S. 119 amended by s. 7(l) of Act 13 of 1996 w.e.f. 1 July 1996; s. 72(d) of Act 14 of 2001 w.e.f. 1 December 2001; s. 18(zp) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 17(x) of Act 17 of 2007 w.e.f. 22 August 2007; s. 21(o) of Act 14 of 2009 w.e.f. 1 January 2010; s. 9(t) of Act 10 of 2010 w.e.f 1 January 2011; s. 12 of Act 26 of 2012 cio in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment); s. 24 of Act 9 of 2015 w.e.f. 1 July 2015, in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020.]

119A. Statement by *société* to associate and Director-General

(1) Every *société* required to submit a return under section 119(2) shall, not later than 30 September in every year –

[Amended 9/15 (cio 1/7/15).]

(a) give to each associate a statement showing the share of income accruing to him, in respect of the preceding income year; and

(b) at the same time, submit to the Director-General, in electronic form, a statement giving, in respect of the preceding income year, the particulars of the share of income accruing to each associate.

(2) The statements under subsection (1) shall contain such other particulars as may be required, and shall be made in such form and manner as the Director-General may approve.

(3) The manager of every *société* required to submit a return under section 119 shall make the necessary arrangements to obtain from the Director-General the Tax Account Number (TAN) of every associate of the *société* and insert it in the statements required to be submitted under subsection (1).

(4) Where, in an income year, a *société* is required to submit a return

under subsection (1), it shall continue to submit a return under that section unless otherwise authorised, in writing, by the Director-General.

[S. 119A inserted by s. 12 of Act 26 of 2012 (cio in respect of the year of assessment commencing 1 January 2013 and in respect of every subsequent year of assessment); s. 24 of Act 9 of 2015 w.e.f. 1 July 2015, in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment.]

120. Return in respect of the estate of a deceased person

(1) Subject to subsection (4), where the estate of a deceased taxpayer has not been distributed, any person liable to income tax under section 83 shall, in respect of an income year, submit electronically to the Director-General, not later than 30 September following that income year, a return in such form and manner as may be determined by the Director-General, specifying –

[Amended 9/15 (cio 1/7/15); 7/2020 (cio 7/8/2020).]

(a) all income derived by the estate during the preceding income year;

(b) the full name of the beneficiaries and the respective share of their income in the estate; and

(c) –

(d) such other particulars as may be required by the Director-General.

(2) For the purposes of subsection (1), the date specified shall be –

(a) where the estate has an approved return date, not later than 30 September following the income year; or

(b) in any other case, not later than 31 December following the income year.

(3) Every beneficiary of the estate shall be liable to income tax on his chargeable income including his share of the income derived from the estate.

(4) The Director-General may, by notice in writing, exempt the person from submitting the return under subsection (1) on such conditions as he thinks fit.

[S. 120 amended by s. 18(zq) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year; s. 17(y) of Act 17 of 2007 w.e.f. 22 August 2007; s. 21(p) of Act 14 of 2009 w.e.f. 1 January 2010; s. 24 of Act 9 of 2015 w.e.f. 1 July 2015, in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment.]

121. Penalty for late submission of return of income

(1) Subject to subsection (1A), where a person fails to submit a return under section 112, 112A, 116 or 119, he shall be liable to pay to the Director-General a penalty representing 2,000 rupees per month or part of the month, until the time the return is submitted, provided that the total penalty payable shall not exceed 20,000 rupees.

[Amended 9/15 (cio 1/7/15); 15/21 (cio 1/7/21).]

(1A) (a) Where the person is a small enterprise which has an annual turnover not exceeding 10 million rupees or an individual who is not in business, the total penalty payable under subsection (1) shall not exceed 5,000 rupees.

[Inserted 9/15 (cio 14/5/15); 18/16 (cio 7/9/16).]

(b) This subsection shall not apply to –

(i) a company holding a Global Business Licence under the Financial Services Act; and

(ii) a non-resident société.

[Added 11/18 (cio 9/8/18).]

(2) Where a company, *société*, trust or trustee submits a return under section 116 but does not fill in all the parts of the return, it shall be deemed not to have submitted a return under section 116 and it shall be liable to pay to the Director-General the penalty specified in subsection (1).

(3) Notwithstanding subsections (1) and (2), where a person is liable to the penalty under subsection (1) or (2) and is required to submit his return in a currency other than Mauritius currency, the amount of the penalty specified in subsection (1) or (2) shall be converted into that currency by applying the exchange rate as the Director-General may determine under section 7 of the Customs Tariff Act.

[Repealed and replaced 9/15 (cio 1/7/15).]

[S. 121 amended by s. 9(u) of Act 9 of 1997 w.e.f. 1 July 1997; s. 25(t) of Act 25 of 2000 w.e.f. 1 July 2000; s. 14(q) of Act 20 of 2002 w.e.f. 1 July 2002; s. 18(zr) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 9(m) of Act 18 of 2008 w.e.f. 1 July 2008; s. 21(q) of Act 14 of 2009 w.e.f. 30 July 2009; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015, 1 July 2015 in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

122. Penalty for late payment of tax

(1) Subject to subsection (1A), where a taxpayer fails to pay any income tax due on or before the last day on which it is payable under section 112, 116, 119, 129, 129A or 131, he shall be liable to pay to the Director-General, in addition to the tax and any penalty under sections 109, 110, 111 and 121, a penalty of 2.5 per cent of the amount of the tax.

[Amended 26/12 (cio1/3/13); 9/15 (cio 14/5/15); 18/25 (cio 1/7/25).]

(1A) (a) Where the taxpayer is a small enterprise which has an annual turnover not exceeding 10 million rupees or an individual who is not in business, the penalty payable under subsection (1) shall be one per cent.

[Inserted 9/15 (cio 14/5/15); 18/16 (cio 7/9/16); 18/25 (cio 1/7/25).]

(b) This subsection shall not apply to –

(i) a company holding a Global Business Licence under the Financial Services Act; and

(ii) a non-resident société.

[Added 11/18 (cio 9/8/18).]

(2) A penalty under subsection (1) shall apply to the tax excluding any penalty under sections 109, 110, 111 and 121 and any interest under section 122D.

[S. 122 amended by s. 9(v) of Act 9 of 1997 w.e.f. 1 July 1997; repealed and replaced by s. 18(zs) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 21(r) of Act 14 of 2009 w.e.f. 30 July 2009; s. 12 of Act 26 of 2012 w.e.f. 1 January 2013; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

122A. Publication of names of companies not submitting returns

(1) Notwithstanding section 13 of the Mauritius Revenue Authority Act and section 154, but subject to subsection (2), where a company fails to submit a return under section 116, the Director-General may, without prejudice to any action he may take under this Act, with the approval of the Authority, cause to be published, not less than 3 months after the due date, on the website of the Authority, the name of the company, the name and address of its directors, and the year of assessment in respect of which the return has not been submitted.

[Amended 15/22 (cio 2/8/22); Am 11/24 (cio 27/7/24).]

(2) The Director-General shall, prior to the publication referred to in subsection (1), notify the company in writing or electronically of his intention to publish the name of the company in accordance with subsection (1), unless the company submits the return due within 7 days of the date of the notice.

[Amended 15/22 (cio 2/8/22).]

[S. 122A inserted by s. 10(o) of Act 18 of 1999 w.e.f. 1 July 1999; amended by s. 27(10)(h) of Act 33 of 2004 w.e.f. 1 July 2006; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 41(g) of Act 11 of 2024 w.e.f. 27 July 2024.]

122B. Automatic tax claim in case of non-submission of return

(1) Where, in respect of a year of assessment –

(a) a person deriving gross income falling under Sub-part B of Part VIII who is required to submit a return under section 112 or 113; or

(b) a company which is required to submit a return under section 116,

does not submit such return, the Director-General may, without prejudice to the other provisions of this Act, automatically issue a tax claim for that year of assessment to the person specifying the amount of income tax payable.

(2) The amount claimed under subsection (1) shall be payable within 28 days of the date of issue of the tax claim.

(3) Any person who disagrees with the amount of income tax claimed under subsection (1) shall, within the time limit specified in subsection (2) –

(a) give written notice of his disagreement; and

(b) at the same time –

(i) submit the return of income for the relevant year of assessment; and

(ii) pay the income tax in accordance with the return of income, if any; and

(iii) pay the appropriate penalties.

(4) Where a person complies with subsection (3), the tax claim under subsection (1) shall automatically lapse.

(5) Where a person fails to comply with subsection (2) or (3), the Director-General shall proceed to –

(a) enforce payment of the tax claimed under Part XI; and

(b) institute legal proceedings for failure to submit a return under

section 112, 113 or 116.

[S. 122B inserted by s 14(r) of Act 20 of 2002 w.e.f. the year of assessment commencing 1 July 2002 and in respect of every subsequent year of assessment.]

122C. Penalty for failure to submit return of income electronically

Any person who is required to submit his return under section 116(3) and make any payment of tax electronically, but fails to do so, after written notice being given to him by the Director-General, and his failure within a period of 7 days from the date of the notice to justify the failure, shall be liable to pay to the Director-General, a penalty of –

(a) 20 per cent of the tax payable, provided that the penalty payable shall not exceed 100,000 rupees; or

(b) 5,000 rupees where no tax liability is declared in the return.

[S. 122C inserted by s. 18(zt) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; amended by s. 17(z) of Act 17 of 2007 w.e.f. 22 August 2007.]

122D. Interest on unpaid tax

(1) Any person who fails to pay any income tax under –

(a) section 100 or 129A, shall be liable to pay, in addition to the income tax and penalty under sections 101 and 101A, interest at the rate of 0.5 per cent per month or part of the month during which the income tax remains unpaid; or

[Amended 18/25 (cio 1/7/25).]

(b) section 50F, 106, 112, 116, 119, 129 or 131 shall be liable to pay, in addition to the income tax and penalty under sections 50F, 109, 110, 111, 121, 122, 122C and 129(1A), interest at the rate of 0.25 per cent per month or part of the month during which the tax remains unpaid.

[Amended 26/12 (cio1/3/13); repealed and replaced 9/15 (cio 14/5/15); amended 18/25 (cio 1/7/25).]

(2) The interest shall not apply to any penalty under sections 50F 101, 101A, 109, 110,111, 121, 122, 122C and 129 (1A).

[S. 122D inserted by s. 18(zt) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; amended by s. 17(za) of Act 17 of 2007 w.e.f. 1 July 2008; amended by s. 21(s) of Act 14 of 2009 w.e.f. 30 July 2009; s. 12 of Act 26 of 2012 w.e.f. 1 January 2013; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

122DA. Penalty for loss over claimed

(1) Where a person has claimed a loss in excess of the actual loss incurred or brought forward, he shall be liable to a penalty of up to 2.5 per cent of the loss overclaimed.
[Amended 18/25 (cio 1/7/25).]

(2) Any penalty charged under subsection (1) shall be offset against the amount of loss to be carried forward, where applicable.

[S. 122DA inserted by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

Sub-Part D – Returns on Cash Basis for Small Enterprise

122E. Application to compute net income on cash basis

(1) Notwithstanding this Act but subject to this section, a small enterprise may apply to the Director-General, in such form and manner as the Director-General may determine, for the net income of its business to be computed on cash basis instead of accrual basis.

(2) Where a small enterprise applies under section 27E of the Value Added Tax Act to operate the VAT annual accounting system on a cash basis, it shall be considered to have also applied to compute the net income of its business on a cash basis.

(3) Where the application of a small enterprise under subsection (1) has been approved, the small enterprise shall compute the net income of its business on cash basis as from such date as the Director-General may approve and on such terms and conditions as may be prescribed.

(4) In this section –

"small enterprise" –

(a) means a person who has an annual turnover not exceeding 10 million rupees; but

(b) does not include –

(i) a company holding a Global Business Licence; and
[Am 11/18 (cio 1/1/19).]

(ii) a non-resident *société*.

[S.122E inserted by s.24(zb) of Act 9 of 2015 w.e.f. 1 July 2015; amended by s. 35(an) of Act 11 of 2018 w.e.f. 1 January 2019.]

PART IX – GENERAL POWERS OF DIRECTOR-GENERAL

123. Power to require information

(1) Notwithstanding any other enactment, every person shall, when so required by notice in writing or sent electronically, furnish to the Director-General in such manner and in such form as may be approved by him, within the time specified in the notice, information and particulars relating to –

[Amended 15/21 (cio 5/8/21); 12/23 (cio 20/7/23).]

(a) contracts for the provision of goods and services;

(b) rents or premiums on property;

(c) dividends and interest paid;

(d) emoluments payable; and

(e) such other transactions,

which the Director-General considers necessary or relevant for the purposes of this Act and which may be in the possession or custody or under the control of that person.

(2) Any person shall, when so required by notice in writing or sent electronically, furnish to the Director-General, within the time specified in the notice, information as to any money, funds, or other assets which may be held by that person for, or of any money due by that person to, any other person.

[Amended 10/17 (cio 24/7/17); 15/21 (cio 5/8/21).]

(3) –

[R 10/17 (cio 24/7/17).]

(4) Notwithstanding section 64 of the, the Data Protection Act, the Information and Communication Technologies Act and any other enactment, the Director-General may require from any person information relating to –

[Amended 10/17 (cio 24/7/17); 12/23 (cio 20/7/23).]

(a) interest paid to any depositor;

[Amended 10/17 (cio 24/7/17).]

(b) any account or deposit operated, made, or opened, as the case may be, by any client, customer, or patron of that person, whether such account or deposit is in his own name, in a fictitious name, in the name of any other person or is held jointly with any other person, upon the Director-General

stating in writing that –

[Amended 15/22 (cio 2/8/22).]

(i) he has reason to believe that the client, customer or patron has been convicted of an offence relating to dangerous drugs or has been or is illicitly in possession of or has been or is illicitly dealing in dangerous drugs or dangerous weapons, or an offence of money laundering or financing of terrorism;

[Amended 15/22 (cio 2/8/22); 12/23 (cio 20/7/23).]

(ii) he reasonably requires the information in order to prevent any evasion of income tax or any fraud on the public revenue; or

[Amended 12/23 (cio 20/7/23).]

(iii) a payment has wrongly been credited in that bank account.

[Added 12/23 (cio 20/7/23).]

(5) Where any person who is required to furnish any information under subsection (4)(b) considers that the Director-General's request is unreasonable, he may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.

[Amended 13/25 (cio 5/1/26).]

(6) At the hearing of an appeal before the Tribunal, it shall be sufficient for the Director-General to satisfy the Tribunal that he has reasonable grounds to request the disclosure of the information.

[Amended 13/25 (cio 5/1/26).]

(7) –

(8) Every person who fails to comply with a request made by the Director-General under subsection (4) (b) shall, unless the request of the Director-General has been cancelled following the hearing before the Tribunal, commit an offence and shall, on conviction, be liable to a fine which shall not exceed one million rupees.

[Amended 13/25 (cio 5/1/26).]

(9) –

[S. 123 amended by s. 4(o) of Act 10 of 1998 w.e.f. 1 July 1998; s. 10(p) of Act 18 of 1999 w.e.f. 1 July 1999; s. 11(k) of Act 23 of 2001 w.e.f. 11 August 2001; s. 8(6)(a) of Act 17 of 2003; s. 27(10)(g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 103(4)(b) of Act 35 of 2004 w.e.f. 10 November 2004; s. 18(zu) of Act 15 of 2006 w.e.f. 7 August 2006; s. 9(t) of Act 10 of 2010 w.e.f. 24 December 2010; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022 ; s.38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

123A. Act or thing in respect of a period before 3 years of assessment preceding that year of assessment

(1) Notwithstanding this Act and subject to sections 127 and 130, the Director-General shall, in any year of assessment and in relation to the income tax liability of a person, not –

[Amended 18/16 (cio 7/9/16).]

(a) require any information, statement or return; or

(b) make any assessment or claim,

under this Act in respect of a period before 3 years of assessment immediately preceding that year of assessment, unless a return of income under section 112, 116 or 119, as the case may be, in respect of a year of assessment, has not been submitted by a taxpayer or in case of fraud.

[Amended 15/21 (cio 5/8/21).]

(2) –

[Amended 18/16 (cio 7/9/16); R 15/21 (cio 5/8/21).]

(3) –

[R 15/21 (cio 5/8/21).]

[S. 123A inserted by s. 24(zc) of Act 9 of 2015 w.e.f. 1 June 2016; amended by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021.]

123B. Statement by company having annual turnover exceeding 100 million rupees

(1) Where the annual turnover of a company exceeds 100 million rupees, it shall submit to the Director-General a statement giving details of payments made during the year for the purchase of goods and services in excess of 100,000 rupees and giving such information and particulars within such time and in such manner as may be prescribed.

(2) Where, in a year, a company is required to submit a statement under subsection (1), it shall submit the statement in respect of every succeeding year, unless otherwise authorised in writing by the Director-General.

(3) Where a company does not submit a statement under subsection (1) within the prescribed time, it shall be liable to pay to the Director-General a penalty of 5,000 rupees per month or part of the month, until the time the statement is submitted to the Director-General, provided that the total penalty payable shall not exceed 20,000 rupees.

(4) Where a penalty is payable under subsection (3), the Director-General shall make a claim to the company specifying the amount of penalty payable and the reason for making such a claim.

(5) Where a claim is made under subsection (4), the company shall pay the amount of penalty within 28 days of the date of the claim.

(6) Any company which fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

[S. 123B inserted by s. 9 of Act 9 of 2015 w.e.f. 1 July 2015.]

123C. Submission of statement of assets and liabilities by individuals

(1) Subject to this section, every person who –

(a) in an income year, derives net income and exempt income exceeding 15 million rupees; or

(b) owns assets, the cost of which, when aggregated with the cost of assets owned by his spouse and dependent children, exceeds 50 million rupees,

shall submit to the Director-General, a statement of assets and liabilities at the time of submission of his return under section 112.
[RR 10/17 (cio 24/7/17).]

(1A) Where the cost of an asset does not exceed 200,000 rupees, the person may exclude that asset in the statement of assets and liabilities.
[Inserted 10/17 (cio 24/7/17).]

(1B) Where a person is liable to submit a statement of assets and liabilities at the end of an income year, he shall not be liable to submit another statement of assets and liabilities in respect of the succeeding income year unless the cost of the assets owned by the person, his spouse and dependent children have, in the aggregate, increased by more than 15 per cent.
[Inserted 10/17 (cio 24/7/17).]

(1C) A citizen who is not resident in Mauritius, for tax purposes, or a non-citizen shall not be liable to submit a statement of assets and liabilities under subsection (1).
[Inserted 10/17 (cio 24/7/17).]

(2) The statement of assets and liabilities shall be in the form set out in Twelfth Schedule.
[Am 10/17 (cio 24/7/17).]

(3) Where a person does not submit a statement of assets and liabilities under subsection (1), he shall be liable to pay to the Director-General a penalty of 2,000 rupees per month or part of the month, until the statement is submitted to the Director-General, provided that the total penalty shall not exceed 20,000 rupees.

(4) A person shall not, in respect of an income year, be required to submit a statement of assets and liabilities with his return of income under subsection (1) where he has submitted a return of income for each of the 5 income years immediately preceding that income year.

(5) Notwithstanding any other enactment, this section shall be deemed to have come into operation on 1 July 2018.

[S. 123C inserted by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

123D. Statements of financial transactions or statements on life insurance

(1) (a) Subject to this section, every bank or non-bank deposit taking institution under the Banking Act shall furnish to the Director-General, on or before 15 August in every year, a statement of financial transactions with respect to bank accounts other than those specified in paragraph (aa) held by –

(i) an individual in his own name or jointly with any other person, a *société* or a succession where a deposit exceeding 250,000 rupees or deposits exceeding 2 million rupees in the aggregate in the preceding year have been made; or

(ii) a person, other than an individual, a *société* or succession, where a deposit exceeding 500,000 rupees or deposits exceeding 4 million rupees in the aggregate in the preceding year have been made.

[Amended 15/21 (cio 1/7/21).]
[RR 11/24 (cio 27/7/24)]

(aa) Subject to this section, every bank or non-bank deposit taking institution under the Banking Act shall furnish to the Director-General, on or before 15 August in every year, a statement of financial transactions with respect to credit card accounts or prepaid card accounts held by –

(i) an individual in his own name or jointly with any other person, a *société* or a succession where a deposit exceeding 100,000 rupees or deposits exceeding one million rupees in the aggregate in the preceding year have been made; or

(ii) a person, other than an individual, a *société* or succession, where a deposit exceeding 250,000 rupees or deposits exceeding 2 million rupees in the aggregate in the preceding year have been made.

[Inserted 11/24 (cio 27/7/24)]

(b) A Statement of financial transactions shall, in respect of an account holder, be submitted electronically to the Director-General in such form and manner as he may determine, giving the following information –

(i) his full name;

(ii) his NIC number or, in the case of a non-citizen, the identification number issued to him by the immigration officer, or passport number or Business Registration Number, as the case may be;

(iii) his bank account number and the total deposit made in each account held by him; and

(iv) the balance as at 30 June in the preceding year;

(c) Paragraph (a) shall not apply to –

(i) an individual who is a non-resident;

(ii) an entity that holds a Global Business Licence issued by the Financial Services Commission; and

[Am 11/18 (cio 1/1/19).]

(iii) a public listed company, its subsidiaries and associates;

(2) (a) Every bank or person holding a money changer licence or exchange dealer licence under the Banking Act shall submit to the Director-General, on or before 15 August in every year, a Statement of financial transactions in respect of every person, other than a Ministry, Government department, local authority or statutory body, the Rodrigues Regional Assembly or an entity that holds a Global Business Licence issued by the Financial Services Commission, having bought, sold or transferred, other than local intra-account transfers, foreign currency equivalent to 100,000 Mauritian rupees or more in one transaction during the preceding year.

[Amended 11/18 (cio 1/1/19); 15/21 (cio 1/7/21).]

(b) A Statement of financial transactions shall, in respect of the person referred to in paragraph (a), be submitted electronically to the Director-

General in such form and manner as he may determine giving the following information –

(i) his full name;

(ii) his NIC number or, in the case of a non-citizen, the identification number issued to him by the immigration officer, or passport number or his Business Registration Number, as the case may be;

(iii) the amount of foreign currency bought, sold or transferred; and

(iv) the equivalent value of the foreign currency in Mauritian rupees.

(3) (a) Every company licensed by the Financial Services Commission to carry on life insurance business shall submit to the Director-General, on or before 15 August in every year, a Statement of the amount of life insurance premium exceeding 250,000 rupees paid in respect of a person during the preceding year.

[Amended 15/21 (cio 1/7/21).]

(b) A Statement of life insurance shall, in respect of the person referred to in paragraph (a), be submitted electronically to the Director-General in such form and manner as he may determine, giving the following information –

(i) his full name;

(ii) his NIC number or, in the case of a non-citizen, the identification number issued to him by the immigration officer, or passport number or Business Registration Number, as the case may be; and

(iii) the total life insurance premium paid.

(3A) Every virtual asset service provider and issuer of initial token offerings under the Virtual Asset and Initial Token Offering Services Act 2021 shall submit to the Director-General, on or before 15 August in every year, a statement of financial transactions effected by –

(a) an individual, a *société* or a succession that made a transaction exceeding 250,000 rupees or transactions exceeding 2 million rupees in the aggregate in the preceding year; or

(b) a person, other than an individual, a *société* or a succession, who made a transaction exceeding 500,000 rupees or transactions exceeding 4 million rupees in the aggregate in the preceding year.

[Inserted 12/23 (cio 20/7/23).]

(3B) Subsection (3A) shall not apply to –

(a) an individual who is a non-resident;

(b) an entity that holds a Global Business Licence issued by the Financial Services Commission; and

(c) a public listed company, its subsidiaries and associates.

[Inserted 12/23 (cio 20/7/23).]

(4) In this section –

"deposit" –

(a) means any amount credited into a bank account; but

(b) does not include –

(i) any emoluments credited into that account;

(ii) intra-account transactions, other than those credited in a credit or prepaid card account; and

[Am 11/24 (cio 27/7/24)]

(iii) loan disbursements credited into that account.

[S. 123D inserted by s. 26 of Act 10 of 2017 (in respect of year of assessment commencing on 1/7/17 and every subsequent year of assessment); amended by s. 35(ap) of Act 11 of 2018 w.e.f. 1 January 2019; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 41(h) of Act 11 of 2024 w.e.f. 27 July 2024.]

123E. Statement of winnings

(1) Subject to this section, a licensed operator shall submit to the Director-General a statement of the amount of winnings exceeding 20,000 rupees paid to any person.

[Amended 13/19 (cio 1/7/19); 15/21 (cio 5/8/21).]

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

(a) his full name;

(b) in the case of a citizen, his NIC number or, in the case of a non-citizen, his passport number or non-citizen ID issued by the Passport Officer;
[Amended 18/25 (cio 9/8/25).]

(c) the amount of winnings; or
[Amended 18/25 (cio 9/8/25).]

(d) the receipt or ticket number of a winning ticket.
[Added 18/25 (cio 9/8/25).]

(3) In this section –

"operator" means a casino operator, hotel casino operator, gaming house operator, bookmaker, totalisator, operator of Mauritius National Lottery, operator of the Loterie Vert and an agent of a foreign pool operator licensed under the Gambling Regulatory Authority Act.
[Amended 15/21 (cio 5/8/21).]

[S. 123E inserted by s.35(aq) of Act 11 of 2018 w.e.f. 1 January 2019); s. 26 of Act 13 of 2019 w.e.f. 25 July 2019; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

123F. Statement of donation received

Subject to this section, every charitable institution which receives donations from any person shall, with respect to every income year, on or before 15 August immediately following that income year, submit to the Director-General, electronically, a statement, in such form and manner as may be determined by him, giving the details of the donations received and stating –

(a) the NIC number of the individual, or in any other case the Business Registration Number, and the name of the person making the donation;

(b) the amount donated; and

(c) any other particulars as may be required by the Director-General.

[S. 123F inserted by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

123G. Statement of utility transactions

(1) Subject to this section, the Central Electricity Board or the Central Water Authority shall, in respect of each income year, electronically submit to the Director-General, on or before 15 August immediately following the end of that income year, a statement in respect of invoices issued to any person for payment of his utility bills, giving the following details –

(a) the National Identity Card number of the individual or, in any other case, the business registration number, together with the name of the person to whom the meter is registered;

(b) the address of the property where the meter is situated;

(c) the amount invoiced; and

(d) such other particulars as the Director-General may require.

(2) The statement referred to in subsection (1) shall include details of invoices where the total amount payable by a person in an income year exceeds 100,000 rupees.

(3) In this section –

"Central Electricity Board" means the Central Electricity Board established under the Central Electricity Board Act;

"Central Water Authority" means the Central Water Authority established under the Central Water Authority Act;

"utility bill" means the periodic bill invoiced by the Central Electricity Board or the Central Water Authority to customers to claim payment for the consumption of water and electricity.

[S. 123G inserted by s. 7 of Act 14 of 2026 w.e.f. 1 July 2026.]

123H. Statement of insured vehicles

(1) Every person licensed by the Financial Services Commission to carry out general insurance business shall, with respect to an income year, electronically submit to the Director-General, on or before 15 August immediately following the end of that income year, a statement giving the details of insurance premium payable in respect of an insurance policy on a motor vehicle entered into during that year and where the insured value exceeds 2 million rupees.

(2) The statement referred to in subsection (1) shall include –

(a) the full name of the insurance policy holder;

(b) the National Identity Card number or, in the case of a non-citizen, the identification number issued by the immigration officer, passport number or business registration number, as the case may be;

(c) the insured amount;

(d) the registration number of the vehicle;

(e) the make and model of the vehicle;

(f) the insurance premium payable; and

(g) such other particulars as the Director-General may require.

(3) Section 123B(3) to (5) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to apply the penalties for non-submission or late submission of the statement specified in subsection (1).

(4) Where the person specified in subsection (1) fails to comply with the provisions of that subsection, it shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

[S. 123H inserted by s. 7 of Act 14 of 2026 w.e.f. 1 July 2026.]

123J. Access to civil status information

Notwithstanding the Civil Status Act, the Data Protection Act or any other enactment, the Registrar of Civil Status shall provide the Director-General with direct, real-time and remote electronic access, through secure system-to-system connectivity or such other means as may be determined, to information contained in the Civil Status Database or the Central Population Database.

[S. 123J inserted by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

124. Obligation to furnish information

(1) Notwithstanding section 44(6) of the Financial Services Act, sections 24 and 25 of the Data Protection Act, section 14(7) of the Companies Act, section 64 of the Banking Act, section 46(1) of the Foundations Act or section 33(2) of the Trusts Act every person, when so required by the Director-General, shall, within the time fixed by the Director-General, give orally or in writing, or submit electronically, as may be required, all such information as may be demanded of him by the Director-General for the purpose of enabling the

Director-General to –

[Amended 9/15 (14/5/15); 10/17 (cio 24/7/17); 15/21 (cio 5/8/21); 15/22 (cio 2/8/22).]

(a) make an assessment or to collect tax; or

(b) comply with any request for the exchange of information under an arrangement made pursuant to section 76.

(1A) Notwithstanding the Information and Communication Technologies Act and the Data Protection Act, where the Director-General has reason to believe that a person –

(a) is using any information and communication technology equipment for business purposes, he may request any public operator or service provider licensed under the Information and Communication Technologies Act, within the time fixed by the Director-General, to provide all such information regarding the identity and address of the person using that equipment; or

(b) operates his business through any information and communication technology network, that person shall, on request, furnish to the Director-General all such information regarding his business transactions recorded digitally.

[Inserted 10/17 (cio 24/7/17).]

(2) Any person, when so required by notice in writing or sent electronically, shall furnish to the Director-General, within the time specified in the notice –

[Amended 15/21 (cio 5/8/21).]

(a) a certified copy of the profit and loss account and balance sheet, or such other statement of account as may be required, duly audited by a qualified auditor;

(b) a statement analysing all moneys or value received and payments made by the person, his spouse and minor children;

(c) a statement of all assets and liabilities of the person, his spouse, and minor children; and

(d) where the request relates to subsection (1)(b), such information as may be specified in the notice for the purpose of satisfying the request under that subsection.

(3) (a) The Minister may make such regulations as he thinks fit to

provide for –

(i) the giving of information by any person to the Director-General under this section;

(ii) non-compliance by any person with any request for information by the Director-General for the purpose of enabling the Director-General to comply with a request for the exchange of information under an arrangement made pursuant to section 76.

[RR 11/18 (cio 9/8/18).]

(b) Regulations made under paragraph (a) may provide for –

(i) any penalty to be imposed in case of non-compliance;

(ii) the manner by which the penalty is to be assessed;

(iii) the manner in which an objection may be made to a penalty and an appeal may be made to the Tribunal in accordance with the Revenue Tribunal Act 2025;

[Amended 13/25 (cio 5/1/26).]

(iv) anything connected, consequential or incidental thereto.

[Added 10/17 (cio 24/7/17).]

(4) (a) Notwithstanding section 64 of the Banking Act, section 14(7) of the Companies Act, the Data Protection Act 2017, section 44(6) of the Financial Services Act, section 46(1) of the Foundations Act or section 33(2) of the Trusts Act, nothing in subsection (1) shall prevent the Judge in Chambers, upon application being made to him by the Director-General, from making an order requiring a person to give to the Director-General information for the purpose of enabling the Director-General to comply with a request for the exchange of information under an arrangement made pursuant to section 76.

[Amended 15/22 (cio 2/8/22).]

(b) An order under paragraph (a) shall not be made unless the Judge is satisfied that –

(i) a person has failed to comply with subsection (1) within the time fixed by the Director-General; and

(ii) the order is necessary to enable the Director-General to comply with a request for the exchange of information under an arrangement made pursuant to section 76.

(d) An order under paragraph (a) shall specify the delay within which a person shall give information to the Director-General.

[SS. (4) added 13/19 (cio 25/7/19).]

[S. 124 amended by s. 12(u) if Act 25 of 2000 w.e.f. 1 July 2000; s. 46(4)(c) of Act 13 of 2001 w.e.f. 1 December 2001; s. 97(4) of Act 14 of 2007 w.e.f. 22 August 2007; s. 9 of Act 9 of 2015v w.e.f. 14 May 2015; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 26 of Act 13 of 2019 w.e.f. 25 July 2019; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

125. Production of books and records

The Director-General may, for the purposes of ascertaining the tax liability of any person, require that person –

(a) to produce for –

(i) examination, at such time and place as may be specified, books, accounts, records, registers, bank statements, and other documents, whether on computer or otherwise, which the Director-General considers necessary and which may be in the possession or custody or under the control of that person; or

(ii) retention for such period as the Director-General considers necessary, any book, account, record, register, statement, or document specified in subparagraph (i) and for taking copies or extracts therefrom; and

(b) to attend, at such time and place as the Director-General may specify, for the purpose of being examined in respect of any transaction or matter relating to the income tax liability of that person;

[Amended 15/21 (cio 5/8/21).]

(c) to attend a meeting through teleconferencing to give any information or explanation as may be required by him.

[Added 15/21 (cio 5/8/21).]

[S. 125 amended by s. 11(o) of Act 28 of 2004 w.e.f. 6 August 2004; amended by s. 27 of Act 33 of 2004; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021.]

126. Power of inspection

(1) For the purposes of ascertaining the tax liability of any person or the tax paid or payable or for making any assessment under this Act or for the purpose of administering this Act, the Director-General or any officer authorised by him may –

(a) at all reasonable times, enter any business premises or place where any business is carried on or anything is done in connection with the business;

(b) inspect any information, book, record or other document, whether these are recorded in a computer system or otherwise, and retain any such information, book, record or document and take copies or extracts therefrom; and

(c) require the person carrying on the business or any of his employees or any other person on those premises at that place to give him all reasonable assistance and to answer all proper questions either orally or in writing.

(2) Any person who –

(a) fails to provide such assistance or to answer such questions as may be required under subsection (1); and

(b) obstructs the Director-General or any officer in the exercise of his powers under subsection (1),

shall commit an offence.

[S. 126 amended by s. 11(p) of Act 28 of 2004 w.e.f. 26 August 2004.]

126A. Power to access computers and other electronic devices

(1) For the purpose of ascertaining the tax liability of any person under this Act, the Director-General may, subject to subsection (2), at any reasonable time –

(a) have access to –

(i) any computer, computer software, whether installed in the computer or otherwise, electronic till or any other device, used in connection with any document which the person is required to produce for the purpose of ascertaining his tax liability;

(ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained or available to such computers or devices into readable and comprehensive format or text;

(b) inspect and check the operation of any such computer,

electronic till or other device and make extracts of any computer software, computer output or such other document used in connection therewith;

(c) require any person by whom or on whose behalf the computer or other electronic device is operated, or any person concerned with the operation of the equipment, to give such assistance as is necessary for the purpose of this section;

(d) require any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.

(2) Subsection (1) shall not apply to any banking business regulated by the Banking Act.

[S. 126A inserted by s. 11(q) of Act 28 of 2004 w.e.f. 26 August 2004.]

127. Time limit to require information and production of books and records

(1) Subject to subsections (2) and (3), the Director-General shall not, in a year of assessment, require a person to –

(a) furnish the information required to be furnished under sections 123(1) and 124; or

(b) produce the books and records required to be produced under section 125,

in respect of a period beyond 3 years of assessment preceding that year of assessment.

[Amended 27/13 (cio 1/6/16).]

(2) Where the Director-General, in a year of assessment, requires a person to furnish information under section 124, or to produce books and records under section 125, for the purposes of examining a return submitted by that person under section 50W, 112, 113 or 116, the time limit under subsection (1) shall be a period of 3 years of assessment following the year of assessment in which the return is submitted.

[Amended 27/13 (cio 1/6/16); 18/25 (cio 1/7/25).]

(3) Where the Director-General considers that the information or the books and records referred to in subsection (1) or (2) are required to be furnished or produced in respect of a period beyond the time limit specified in that subsection, he shall, by notice in writing to the person, give reasons for which such information or such books and records are required.

(4) Any person aggrieved by a notice under subsection (3) may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.

[Amended 13/25 (cio 5/1/26).]

[S. 127 amended by s. 11(l) of Act 23 of 2001 w.e.f. 11 August 2001; s. 14(s) of Act 20 of 2002 w.e.f. 1 July 2002; s. 27(10)(g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 24(ze) of Act 9 of 2015 w.ef.1 June 2016; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026 .]

128. Power to waive penalty or interest

(1) The Director-General may waive the whole or part of any penalty or interest imposed under this Act where he is satisfied that failure to comply with this Act was attributable to a just or reasonable cause.

(2) In the exercise of his power under subsection (1), the Director-General shall, in writing, record the reasons for waiving the whole or part of the penalty or interest.

[S. 128 amended by s. 27 of Act 33 of 2004 w.e.f. 20 October 2004; repealed and replaced by s. 18(zv) of Act 15 of 2006 w.e.f. 7 August 2006.]

128A. Use of computer system

(1) Notwithstanding the other provisions of this Act, the Director-General may authorise a return, document and payment of income tax or any act or thing which is required to be done in relation thereto, to be made, submitted or done electronically through such computer system as may be approved by him.

(2) A person who submits a return or document and pays income tax in the manner specified in subsection (1) shall continue to submit returns or documents and pay tax in that manner unless otherwise authorised by the Director-General.

(3) Where, immediately before the commencement of this section, a person has been submitting a return or document and has been paying income tax electronically, the computer system of that person shall be deemed to have been approved by the Director-General for the purposes of subsection (1).

(4) –

[S. 128A inserted by s. 11(m) of Act 23 of 2001 w.e.f. 11 August 2001; amended by s. 27(10)(i) of Act 33 of 2004 w.e.f. 1 July 2006.]

PART X – ASSESSMENTS, OBJECTIONS AND REVIEW OF ASSESSMENTS

[Heading repealed and replaced by s. 11(n) of Act 23 of 2001 w.e.f. 11 August 2001.]

129. Director-General may make assessments

(1) Where, in respect of a year of assessment, the Director-General –

(a) is not satisfied with the return submitted by a person under section 50W, 112, 112A, 113, 116 or 119, as the case may be; or

[Amended 15/21 (cio 1/7/21); 18/25 (cio 1/7/25); 14/26 (cio 1/7/25).]

(b) has reason to believe that a person who has not submitted a return of income is a taxpayer,

he may, according to the best of his judgment, make an assessment of the amount of chargeable income of and income tax payable or QDMT tax by, including any penalty under sections 109, 110, 111, 121, 122 and 122C and any interest under section 122D or penalty and interest under section 50Y, that person for that year of assessment and give him written notice of the assessment.

[Amended 37/11 (cio 1/1/12); 18/25 (cio 1/7/25).]

(1A) Where an assessment is made under subsection (1), the amount of tax claimed, excluding any penalty under sections 109, 110, 111, 121, 122 and 122C and any interest under section 122D or penalty and interest under section 50X, shall carry a penalty not exceeding 50 per cent and such penalty shall be part of the tax claimed.

[Amended 11/18 (cio 9/8/18); 18/25 (cio 1/7/25); 14/26 (cio 1/7/25).]

(2) Where the Director-General has given written notice to any person of an assessment under subsection (1), that person shall pay the income tax within 28 days of the date of the notice of assessment.

(3) –

[S. 129 amended by s. 9(w) of Act 9 of 1997 w.e.f. 1 July 1997; s. 14(t) of Act 20 of 2002 w.e.f. 1 July 2002; s. 18(zw) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 21(t) of Act 14 of 2009 w.e.f. 30 July 2009; s. 9(v) of Act 10 of 2010 w.e.f. 24 December 2010; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 38 of Act 15 of 2021 w.e.f. 1 July 2021; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; s. 7 of Act 14 of 2026 w.e.f. 1 July 2025.]

129A. Assessments on employers and payers

(1) Where, in respect of an income year, the Director-General has

reason to believe that an employer or a payer has not remitted or paid the appropriate amount of tax under Sub-part A or Sub-part BA of Part VIII, he may claim the amount of tax due by giving the employer or the payer, as the case may be, written notice of assessment.

(1A) Where an assessment is made under subsection (1), the amount of additional tax claimed, excluding any penalty and interest under sections 122 and 122D, respectively, shall carry a penalty not exceeding 50 per cent of the amount of additional tax claimed.
[Inserted 18/16 (cio 7/9/16).]

(2) Where the Director-General has given notice of assessment under subsection (1), the employer or the payer, as the case may be, shall pay the amount of income tax specified in the notice within 28 days of the date of the notice of assessment.

(3) (a) Where an employer or a payer is dissatisfied with a notice of assessment under subsection (1), he may, within 28 days of the date of the notice of assessment, object to the assessment in such form as the Director-General may approve and sent to him by registered post or electronically.
[Amended 7/2020 (cio 7/8/2020).]

(b) The provisions of section 131A and 131B shall apply to any objection made under paragraph (a).

[S. 129A inserted by s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; amended by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020.]

130. Time limit to make assessments

(1) Subject to subsection (2), the Director-General shall not, in a year of assessment, make an assessment under section 129 or 129A in respect of a period beyond 2 years of assessment preceding the year of assessment in which a return under section 50W, 112, 113, 116 or 119, as the case may be, is made.
[Amended 26/12 (cio1/3/13); 9/15 (cio 1/6/16); 18/25 (cio 1/7/25 and 9/8/25).]

(2) –
[Repealed 9/15 (cio 1/6/16).]

(2) The Director-General may, at any time, make an assessment under section 129 or 129A –

(a) where a return of income under section 112, 116 or 119, as the case may be, in respect of a year of assessment has not been made; or

(b) in case of fraud.
[Added 15/21 (cio 5/8/21).]

[S. 130 amended by s. 14(u) of Act 20 of 2002 w.e.f. 1 July 2002; s. 27 of Act 33 of 2004 w.e.f. 20 October 2004; s. 10(m) of Act 20 of 2009 w.e.f. 19 December 2009; s. 12 of Act 26 of 2012 w.e.f. 1 January 2013; s. 24(zj) of Act 9 of 2015 w.e.f. 1 June 2016; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025 and 9 August 2025.]

131. Special assessments

(1) Where the Director-General is not satisfied with the return submitted by a person under section 115 or 117, as the case may be, or has reason to believe that a person who has not submitted a return under those sections is a taxpayer, he may make an assessment of the amount of chargeable income of and income tax payable by, including any penalty under section 109, 110, 111, 121 or 122, as the case may be, and any interest under section 122D, that person and give him written notice of the assessment.

(2) Notwithstanding section 112 or 116, where the Director-General has made an assessment under subsection (1), he may in the notice require that person to –

(a) pay the income tax assessed within such time as may be specified in the notice; or

(b) give security to the satisfaction of the Director-General for the payment of the income tax.

(3) –

[S. 131 amended by s. 9(x) of Act 9 of 1997 w.e f. 1 July 1997; s. 18(zx) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.]

131A. Objection to assessments

(1) Subject to subsection (6), where a person who has been assessed to income tax under section 129, 129A or 131 is dissatisfied with the assessment, he may, within 28 days of the date of the notice of assessment, object to the assessment in a form approved by the Director-General and sent to him by registered post or electronically through such computer system as the Director-General may approve under section 128A(1).

[Amended 37/11 (cio 1/1/12); 9/15 (cio 1/71/5).]

(2) Where a person makes an objection under subsection (1), he shall –

(a) specify in the form, in respect of each of the items in the notice of assessment, the detailed grounds of the objection;

(b) where he has not submitted for the relevant income year his APS Statement under section 50B or his Statement of Income under section 106 or his return of income under section 112, 115, 116 or 117 –

(i) submit, at the time of his objection, the required APS Statement, Statement of Income or return;

(ii) pay, at the time of his objection, any amount of tax specified in the APS Statement, Statement of Income or return referred to in subparagraph (i), together with any penalty under sections 50F, 109, 110, 121(1), 122 and 122C and any interest under section 122D; and

(iii) in addition, at the time of his objection, pay 10 per cent of the difference between the amount claimed in the notice of assessment and the amount of tax payable under subparagraph (ii), or 5 million rupees, whichever is lower; and

[RR. 18/16 (cio 7/9/16); Amended 13/25 (cio 5/1/26).]

(c) where he has submitted, prior to the assessment, the APS Statement required under section 50B, Statement of Income required under section 106 or return required under section 112, 115, 116 or 117 –

(i) pay, at the time of his objection, any outstanding tax on the APS Statement, Statement of Income or return; and

(ii) pay 10 per cent of the tax claimed in the notice of assessment or 5 million rupees, whichever is lower.

[Added 18/16 (cio 7/9/16); Amended 13/25 (cio 5/1/26).]

(2A) Where the person, within the time limit referred to in subsection (1), satisfies the Director-General on reasonable grounds that he is unable to pay the amount of income tax under subsection (2)(b) or (c) in one sum, the person shall –

[Amended 18/16 (cio 7/9/16).]

(a) pay that amount; or

(b) give security by way of a bank guarantee,

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

(3) Subsection (2)(b)(iii) or (c)(iii) shall not apply where a person objects

exclusively to the amount of gross income assessed as emoluments or to the amount of personal reliefs and deductions under Sub-part C of Part III allowed as deductions in the notice of assessment.

[Amended 18/16 (cio 7/9/16).]

(4) Where a person who has made an objection under subsection (1), has not, for the relevant income year, submitted his Statement of Income under section 106 or his return of income under section 112, 115, 116 or 117, he shall, within 28 days of the date of the notice of assessment, comply with the provisions of those sections, as appropriate.

(5) Any objection under this section and section 131B shall be dealt with independently by an objection directorate set up by the Director-General for that purpose.

[Amended 26/12 (cio 22/12/12).]

(6) Where –

(a) the Director-General considers that the person has not complied with subsections (2) and (2A); or

(b) the person has not complied with subsection (4),

the objection shall be deemed to have lapsed and the Director-General shall give notice thereof.

(7) (a) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in subsection (1), the Director-General may consider the objection on such terms and conditions as he thinks fit.

(b) Where the Director-General refuses to consider a late objection under this subsection, he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(8) Where a notice under subsection (6) or (7)(b) is given, the tax specified in the notice of assessment together with any interest under section 122D shall be paid within 28 days of the date of the notice under subsection (5) or (6)(b), as the case may be.

(9) Any person who is aggrieved by a decision under subsection (6), or (7)(b) may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.

[Amended 13/25 (cio 5/1/26).]

(10) (a) Where a person has lodged an appeal under subsection (9)

against a decision made under subsection (6) and, prior to the date fixed for the hearing of his appeal –

(i) he complies with subsection (2) or (2A);

(ii) he informs the Tribunal in writing, with copy to the Director-General, that he has complied with subsection (2) or (2A), as the case may be, and wishes his objection to be considered anew by the Director-General; and

(iii) he withdraws his appeal before the tribunal,

the Director-General shall consider the objection as from the date that person withdraws his appeal before the Tribunal.

(b) Notwithstanding section 131B(8A), an objection considered pursuant to paragraph (a) shall be determined within 4 months from the date the person withdraws his appeal before the Tribunal.

[Added 10/17 (cio 24/7/17); Repealed and replaced 13/25 (cio 5/1/26).]

[S. 131A amended by s. 11(o)(ii) of Act 23 of 2001 w.e.f. 11 August 2001; s. 14(v) of Act 20 of 2002 w.e.f. 1 January 2003; s. 27(10)(g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 18(zy) of Act 15 of 2006 w.e.f. 1 July 2007; s. 15(n) of Act 18 of 2008 w.e.f. 19 July 2008; s. 10(n) of Act 20 of 2009 w.e.f. 19 December 2009. S. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 12 of Act 26 of 2012 w.e.f. 22 December 2012; s. 24 of Act 9 of 2015 w.e.f. 1 July 2015; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

131 AA. Objection to claims

(1) Subject to subsection (6), where a person who has been issued with a claim under section 93, 111K, 111Z(5) or 123B(5) is dissatisfied with the claim, he may, within 28 days of the date of the claim, object to the claim in such manner as the Director-General may determine.

[Amended 1/2020 (cio 23/3/2020).]

(2) Where a person makes an objection under subsection (1), he shall specify the grounds of the objection.

(3) Where an employer who has made an objection under subsection (1) has not, for the relevant year, submitted the Return of Employees, return under section 112, 116 or 119 or statement, as the case may be, he shall, within 28 days of the date of the claim, submit the Return of Employees, return or statement, as the case may be.

[RR 1/2020 (cio 23/3/2020).]

(4) Any objection under this section shall be dealt with independently by an objection directorate set up by the Director-General for that purpose.

(5) Where the Director-General considers that the person has not complied with subsection (1), (2) or (3), the objection shall be considered to have lapsed and the Director-General shall give notice of that fact.

(6) (a) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in subsection (1), the Director-General may consider the objection on such terms and conditions as he may determine.

(b) Where the Director-General refuses to consider an objection made after the time referred to in subsection (3), he shall, within 28 days of the date of receipt of the notice of objection, give notice of the refusal to the person.

(7) Where notice under subsection (5) or (6)(b) is given, the levy and penalty specified in the notice shall be paid within 28 days of the date of the notice.

[Amended 1/2020 (cio 23/3/2020).]

(8) Any person who is aggrieved by a decision under subsection (6)(b) may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.

[Amended 13/25 (cio 5/1/26).]

[S. 131AA inserted by s. 24 of Act 9 of 2015 w.e.f. 1 July 2015; amended by s. 24 of Act 1 of 2020 w.e.f. 23 March 2020; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

131B. Determination of objections

(1) Subject to subsection (3), where the Director-General does not refuse to consider an objection under section 131A, he shall –

(a) review the assessment;

(b) disallow or allow it in whole or in part; and

(c) where appropriate, amend the assessment to conform with his determination.

(2) The Director-General shall give notice of the determination to the person.

(3) For the purposes of considering an objection and reviewing an assess-ment, the Director-General may, by notice, require the person, within the time fixed by the Director-General, to comply with any of the provisions of sections 124 and 125.

(4) Where the person fails to comply with a notice under subsection (3) within the time specified in the notice, the Director-General may determine that the objection has lapsed and he shall give notice thereof.

(5) Where a notice of determination under subsection (2) or (4) is given, the tax specified in the notice of determination together with any interest under section 122D shall be paid within 28 days of the date of the notice of determination.

(6) Where the objection is upheld in whole or in part, any amount of income tax paid under section 131A in excess of the amount determined to be properly payable, shall be refunded together with interest at the prevailing Key rate determined by the Bank of Mauritius, free of income tax, from the date the payment is received by the Director-General to the date it is refunded.
[Amended 26/13 (cio 1/1/14) ; 12/23 (cio 16/1/23).]

(7) A notice of determination under subsection (2) or (4) in respect of an assessment –

(a) made prior to 1 October 2006, shall be given to the person within 6 months of the date on which the objection is lodged; or

(b) made on or after 1 October 2006, shall be given to the person within 4 months of the date on which the objection is lodged.

(8) Where the objection is not determined within the period specified in subsection(7), the objection shall be deemed to have been allowed by the Director-General.

(8A) (a) Where the Director-General does not refuse to consider an objection under section 131AA, he shall review the claim and revise the levy or penalty charged under section 93, 111K, 111Z(5) or 123B(3) in whole or in part.
[Amended 1/2020 (cio 23/3/2020).]

(b) The Director-General shall give notice of the determination to the person.

(c) Where a notice of determination under paragraph (b) is given, the penalty specified in the notice of determination shall be paid within 28 days of the date of the notice of determination.

(d) A notice of determination under paragraph (b) shall be given to the person within 4 months of the date on which the objection is lodged.
[Inserted 9/15 (14/5/15).]

(9) Any person who is aggrieved by a determination under this section

may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.
[Amended 13/25 (cio 5/1/26).]

(10) (a) Where an agreement is reached before, or a decision is made by, the Tribunal, the Director-General, shall, within 5 working days of the date of receipt of the notification of the agreement or decision, as the case may be, issue a notice to the person specifying the amount of income tax payable.
[Amended 13/25 (cio 5/1/26).]

(b) Where a notice is issued to a person under paragraph (a), the person shall pay the amount of income tax within 28 days of the date of the notice.
[Added 9/15 (14/5/15).]

[S. 131B inserted by s. 9(x) of Act 9 of 1997 w.e.f. 1 July 1997; amended by s. 11(o)(ii) of Act 23 of 2001 w.e.f. 11 August 2001; s. 11(p)(i) of Act 23 of 2001 w.e.f. the income year commencing 1 July 2001; s. 14(w)(i) of Act 20 of 2002 w.e.f. 1 January 2003; s. 27(10)(g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 18(zz) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment; s. 9(o) of Act 26 of 2013 w.e.f. 1 January 2014; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015; s. 24 of Act 1 of 2020 w.e.f. 23 March 2020; s.38 of Act 12 of 2023 w.e.f. 16 January 2023; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

131C. Objection to determination of loss

(1) Where a person is dissatisfied with a determination by the Director-General of the quantum of losses available for set-off or carried forward under section 20 or 59, he may, within 28 days of the date of the notice of determination, object to the determination in a form approved by the Director-General specifying the detailed grounds of objection and sent to the Director-General by registered post.

(2) An objection under subsection (1) shall be dealt with by an objection directorate set up by the Director-General for that purpose.
[Amended 26/12 (cio 22/12/12).]

(3) (a) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in subsection (1), the Director-General may consider the objection on such terms and conditions as he may determine.

(b) Where the Director-General refuses to consider a late objection under paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(4) Section 131B(1) to (4), (7), (8) and (9) shall apply in all respects for

the determination of objections under this section as they apply for the determination of objections under section 131A.

[S. 131C inserted by s. 9(l) of Act 18 of 2003 w.e.f. 1 July 2003; amended by s. 9(w) of Act 10 of 2010 w.e.f. 24 December 2010; s. 12 of Act 26 of 2012 w.e.f 22 December 2012.]

132. Additional assessment

(1) Subject to subsection (3), where in respect of a year of assessment, the Director-General has made an assessment under section 129, 129A or 131 and he subsequently finds that tax has been underclaimed, he may make an additional assessment of the amount of chargeable income and income tax which, in his opinion, ought to have been charged.

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

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

[S. 132 amended by s. 12 of Act 26 of 2012 w.e.f. 1 January 2013, 1 June 2016; repealed and replaced by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

133. –

[S. 133 amended by s. 11(q) of Act 23 of 2001; s. 14(x) of Act 20 of 2002; repealed by s. 18(zza) of Act 15 of 2006 w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.]

134. Appeal to Revenue Tribunal

[RR 13/25 (cio 5/1/26).]

Any person who is aggrieved by a decision, or determination, under section 98 114(2), 123(4), 127(3), 131A, 131B or 131C may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.

[Amended 13/25 (cio 5/1/26).]

[S. 134 amended by Act 9 of 1997; Act 18 of 1999; repealed and replaced by s. 11(r) of Act 23 of 2001 w.e.f. 11 August 2001; amended by s. 9(m) of Act 18 of 2003; s. 27(10)(g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 17(zb) of Act 17 of 2007 w.e.f. 22 August 2007; S. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 24 of Act 9 of 2015 w.e.f. 1 July 2015; s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

135. Conclusiveness of assessment

Except in proceedings on objection to assessments under section 131A or on the hearing of representations under section 134 –

(a) no assessment, decision or determination under this Act shall be disputed in any Court or in any proceedings either on the ground that the person affected is not liable to income tax or the amount of tax due and payable is excessive or on any other ground; and

(b) every assessment, decision or determination shall be final and conclusive and the liability of the person so affected shall be determined accordingly.

[S. 135 amended by Act 18 of 1999; s. 11(s) of Act 23 of 2001 w.e.f. 11 August 2001.]

PART XI – RECOVERY OF TAX

136. Application of Part IVC of Mauritius Revenue Authority Act

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

[S. 136 amended by Act 9 of 1997; Act 25 of 2000; s. 11(t) of Act 23 of 2001 w.e.f. 11 August 2001; s. 14(y) of Act 20 of 2002 w.e.f. the year of assessment commencing 1 July 2002 and in respect of every subsequent year of assessment; s. 18(zzb) of Act 15 of 2006 w.e.f. 1 July 2006; s. 17(zc) of Act 17 of 2007 w.e.f. 22 August 2007; repealed and replaced by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

137.-144. –

[Ss 137 to 144 repealed by s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

[S. 140A inserted by s. 14(z) of Act 20 of 2002 w.e.f. 1 July 2002.]

[S. 141 amended by s. 27(10)(j) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4(e) of Act 4 of 2006 w.e.f. 2 October 2004; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015.]

PART XIA – COLLECTION AND RECOVERY OF SOCIAL CHARGES

144A. Collection and recovery of social charges by Director-General

(1) The Director-General shall –

(a) collect social charges;

(b) enforce payment of, and recover, any unpaid social charge in the same manner as income tax is recoverable under Part XI.

(2) In this section –

"social charge" means –

(a) a contribution, including surcharge, under the National Pensions Act;

(b) a contribution, including surcharge, under the National Savings Act;

(c) a training levy, including surcharge, under the Human Resource Development Act; and

(d) a contribution, including surcharge in respect of the Portable Retirement Gratuity Fund under the Workers' Rights Act 2019.

[Amended 4/17 (P 41/17 cio 1/1/18); RR 20/19 (cio 24/10/19).]

[S. 144A. inserted by s. 9 of Act 4 of 2017 w.e.f. 1 January 2018; amended by s. 126(2) of Act 20 of 2019 w.e.f. 24 October 2019.]

144B. –

[Part XIA (sections 144A and 144B) amended by s. 10(s) Act 18 of 1999 w.e.f. 1 July 1999; s. 12 (w) of Act 25 of 2000 w.e.f. 1 July 2000; repealed and replaced by s. 11(u) of Act 23 of 2001 w.e.f. 11 August 2001; repealed by s. 27(10)(k) of Act 33 of 2004 w.e.f. 1 July 2006; inserted by s. 9 of Act 4 of 2017 w.e.f. 1 January 2018]

PART XII – OFFENCES

145. Offences relating to PAYE

(1) Any person who –

(a) fails to register as an employer;

(aa) fails to make necessary arrangements to obtain from the Director-General a Tax Account Number in respect of an employee from whose emoluments tax is withheld;

(b) fails to pay the amount of tax required to be withheld;

(c) fails to pay the amount of tax in arrears required to be deducted;

(d) fails to give the Statement of Emoluments and Tax Deduction to his employee; or

(e) submits to his employer an Employee Declaration Form

which is incorrect or false in any material particular,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 6 months.

(2) Any person who –

(a) gives a Statement of Emoluments and Tax Deduction which is false or misleading in any material particular; or

(b) without lawful authority, discloses any information concerning his employee,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 8 years.

[Amended 18/16 (cio 1/1/17).]

[S. 145 amended by s. 27(10)(l) of Act 33 of 2004 w.e.f. 1 July 2006; s. 27 of Act 18 of 2016 w.e.f. 1 January 2017.]

146. Offences relating to CPS

(1) Where a person fails to submit a Statement of Income under section 106, he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 6 months.

(2) Where a person furnishes a Statement of Income under section 106 which is false or misleading in any material particular, he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

146A. Offences relating to deduction of tax at source

Any person who –

(a) fails to pay the amount of income tax required to be deducted under section 111C;

(b) fails to give the statement of income tax deduction as required under section 111K(1)(a) and (3);

(c) fails to submit the statement of particulars as required under section 111K(1)(b), (2) and (3);

(d) submits a statement referred to in paragraph (b) or (c) which is false or misleading in any material particular;

(e) without lawful authority, discloses to any person, other than the

Director-General, any information concerning any person subject to tax deduction under Sub-part BA; or

(f) otherwise contravenes any provision of Sub-part BA of Part VIII,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 8 years.
[Amended 18/16 (cio 1/1/17).]

[S. 146A inserted by s. 18(zzc) of Act 15 of 2006 w.e.f. 7 August 2006; s. 27 of Act 18 of 2016 w.e.f. 1 January 2017.]

146B. –

[S. 146B inserted by s.18(zzc) of Act 15 of 2006 w.e.f. 7 August 2006; amended by s. 17(zd) of Act 17 of 2007 w.e.f. 22 August 2007; amended by s. 9(x) of Act 10 of 2010 w.e.f. 24 December 2010.]

146C. Offences relating to presumptive tax

Any person who –

(a) wilfully and with intent to evade income tax, holds himself to be a small enterprise under section 111V; or

(b) fails to pay tax or otherwise contravenes Sub-part BD of Part VIII,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and imprisonment for a term not exceeding 2 years.
[Inserted 13/19 (cio 1/7/19).]

[S. 146C. inserted by s 28 of Act 13 of 2019 w.e.f. 25 July 2019.]

147. Offences relating to returns, books and records

(1) Any person who wilfully and with intent to evade income tax –

(a) submits a false return of income;

(b) gives any false information;

(c) prepares or maintains or authorises the preparation or maintenance of any false books, records or documents or falsifies or authorises the falsification of any books, records or documents;

(d) produces for examination any false books, records or documents;

(e) makes default in the performance of any duty imposed on him under this Act;

(f) refuses or fails, to attend and give evidence when required by the Director-General or to answer truly and fully to any question put to him or to produce any document required of him; or

(g) misleads or attempts to mislead the Director-General, in relation to any matter or thing affecting his own or any other person's liability to income tax,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(2) Where a person is convicted under subsection (1), he shall, in addition to any penalty imposed under subsection (1), be ordered by the Court to pay an amount which shall not exceed 3 times the difference between –

(a) the income tax to which he is liable; and

(b) the income tax paid or payable in terms of any return of income submitted.

[S. 147 amended by s. 21(u) of Act 14 of 2009 w.e.f. 30 July 2009.]

148. Other offences

(1) Any person who –

(a) fails to submit a return of income;

(aa) fails to make necessary arrangements to obtain from the Director-General a Tax Account Number in his name;

(b) fails to furnish information and particulars required for the purposes of this Act;

(c) fails to keep books and records;

(d) fails to produce books and records for examination;

(e) fails to pay any tax payable under this Act;
[Amended 10/17 (cio 24/7/17).]

(ea) fails to submit a statement of assets and liabilities submits a false statement of assets and liabilities, under section

123C; or
[Inserted 10/17 (cio 24/7/17).]

(f) otherwise contravenes this Act,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 6 months.

(2) Any person who commits an offence in respect of which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 5,000 rupees.

(3) Where a person is convicted under subsection (1)(a) for failure to furnish a return of income, he shall, in addition to any penalty imposed under subsection (1), be ordered by the Court to furnish the return within such time as the Court may order.

[S. 148 amended by s. 27(10)(m) of Act 33 of 2004 w.e.f. 1 July 2006.]

148A. –

[S. 148A inserted by Act 10 of 1998; repealed by s. 27(10)(n) of Act 33 of 2004 w.e.f. 1 July 2006.]

149. Compounding of offences

(1) (a) The Director-General may, with the consent of the Director of Public Prosecutions, compound any offence committed by a person under this Act, where such person agrees in writing to pay such amount acceptable to the Director-General representing –
[Amended 26/12 (cio 22/12/12).]

(i) any income tax unpaid; and

(ii) an amount not exceeding the maximum pecuniary penalty imposable under this Act for such offence.

(b) For the purposes of paragraph (a), the Director-General shall chair a committee which shall consist of 3 other officers of the management team of the Authority.

(2) Every agreement under subsection (1) shall be made in writing under the hand of the Director-General and the person and witnessed by an officer.

(3) Every agreement under this section shall be final and conclusive and a copy thereof shall be delivered to the person.

(4) Where the Director-General compounds an offence in accordance with this section –

(a) the amount for which the offence is compounded shall be deemed to be tax assessed under this Act and shall be recoverable as income tax; and

(b) no further proceedings shall be taken in respect of the offence so compounded against the person.

[S. 149 amended by Act 10 of 1998; s. 27(10)(o) of Act 33 of 2004 w.e.f. 1 July 2006; s. 12 of Act 26 of 2012 w.e.f 22 December 2012.]

150. Tax payable notwithstanding prosecution

Any person convicted of an offence under this Act or who has agreed to the compounding of an offence under section 149 shall not be relieved of his liability for payment of any income tax due.

PART XIIA – NEGATIVE INCOME TAX

[Inserted 10/17 (cio 1/7/17).]

150A. Negative Income Tax allowances

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

[RR 11/18 (cio 1/7/17).]

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

(a) the individual is a citizen of Mauritius;

(b) the individual works for a minimum of 24 hours during at least 3 days in a week;

(c) the total monthly earnings of the individual does not exceed 20,000 rupees;

(d) the net income of the individual or his spouse, excluding any dividend and interest, in the current year, does not exceed 390,000 rupees; and

(e) the individual and the person by whom he is employed are both compliant with their contributions to the National

Pensions Fund and the National Savings Fund as from the month in which the allowance is being claimed.

[RR 11/18 (cio 1/7/17).]

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

[RR 11/18 (cio 1/1/18).]

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

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

[S. (3A) inserted 11/18 (cio 9/8/18).]

(4) The Negative Income Tax allowance shall be paid at such interval as may be prescribed.

(5) (a) Where an individual benefits from Negative Income Tax allowance in a month and the Director-General finds that the individual is not entitled to the allowance, the Director-General shall issue a claim to the individual for repayment of the allowance within 28 days of the date of the claim.

(b) Where an individual fails to pay the amount claimed from him under paragraph (a), the Director-General may recover the amount under Part XI of this Act.

(6) In this section –

"basic salary" includes any additional remuneration;

"earnings" –

(a) means all salary and wages before any deduction for unpaid leaves and absences, overtime pay, leave pay and other allowances in money or money's worth, other than travelling and end-of-year bonus derived from employment; and

(b) includes any annuity, pension and basic retirement pension.

[RR 11/18 (cio 1/7/17).]

[S. 150A inserted by s. 26(zk) of Act 10 of 2017 w.e.f 1 July 2017; amended by s. 35 of Act 11 of 2018 w.e.f. 1 July 2017, 1 January 2018, 9 August 2018.]

PART XIIB – WAGE ASSISTANCE SCHEME

150B. Wage Assistance Scheme

(1) In this section –

"COVID-19" means the disease caused by the virus known as novel coronavirus (2019-nCoV);

"eligible employee" –

(a) means an employee employed on a part-time or full-time basis –

(i) by an employer deriving gross income from business;

(ii) by a charitable institution approved by the Director-General or registered under the Registration of Associations Act, charitable trust or charitable foundation; or

(iii) by any other category of employer as may be prescribed; and

(iv) whose basic salary or wage for the month of March 2020, April 2020, May 2020 or such other month as may be prescribed, does not exceed 50,000 rupees; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) an employee employed by such category of employer as may be prescribed; or

(iii) such category of employees as may be prescribed;

"export manufacturing enterprise" has the same meaning as in the National Savings Fund Act;

"SME" means a small or medium enterprise –

(a) whose turnover, in the case of a company, for the accounting year ended in the year 2020; or

(b) whose turnover, in any other case, for the year ended 30 June 2020,

did not exceed 50 million rupees.
[Added 15/21 (cio 1/3/21).]

(2) Subject to this Part, the Director-General shall, in respect of every eligible employee, pay to his employer –

(a) an allowance equivalent to 50 per cent of the basic salary or wage of that employee for the month of March 2020;

(b) an allowance equivalent to the basic salary or wage of that employee for the month of April 2020 where the main business activities of the employer are carried out in the island of Mauritius;

(c) an allowance equivalent to 50 per cent of the basic salary or wage of that employee for the month of April 2020 where the main business activities of the employer are carried out in the Island of Rodrigues or Island of Agaléga;

(d) an allowance equivalent to the basic salary or wage of that employee for the month of May 2020 where the main business activities of the employer are carried out in the island of Mauritius;

(e) such other allowance, and for such other month, and for such categories of employers or employees, as may be prescribed.

(3) The maximum allowance payable under subsection (2), in respect of every eligible employee shall –

(a) for the month of March 2020, be 12,500 rupees;

(b) for the month of April 2020 –

(i) be 25,000 rupees, where the employee is employed in the Island of Mauritius; or

(ii) be 12,500 rupees, where the employee is employed in the Island of Rodrigues or the Island of Agaléga;

(c) for the month of May 2020, be 25,000 rupees;

(d) for such other period as may be prescribed, be such amount as may be prescribed.

(4) An application for the allowance under subsection (2), in respect of each month, shall be made electronically to the Director-General, to be accompanied by the following information –

(a) the number of eligible employees;

(b) the aggregate basic wage or salary of all eligible employees;

(c) the amount of allowance to be paid in respect of all eligible employees;

(d) such other information as he may require.

(5) An application under subsection (4) shall be made –

(a) within a period of 3 months from the end of the month to which it is related; or

(b) within a period of 2 months from the date the COVID-19 period lapses,

whichever is the earlier.

(6) The Director-General may make –

(a) a provisional payment of the allowance payable under subsection (2) on the basis of the information provided by the employer in his application under subsection (4) and the return submitted by him under section 17AA of the National Pensions Act for the month of January 2020; and

(b) an additional payment of the allowance payable under subsection (2) on the basis of the information provided by the employer in his application under subsection (4) and the return submitted by the employer under section 17AA of the National Pensions Act for the month of March 2020, April 2020, May 2020 or such other month as may be prescribed.

(7) The Director-General may determine the allowance payable under subsection (2) on the basis of the information provided by the employer in the return submitted, on or before 23 March 2020, under section 17AA of the National Pensions Act for the month of January 2020, where –

(a) an amended return has been submitted after 23 March 2020, under section 17AA of the National Pensions Act for the month of January 2020; or

(b) the return submitted for the months of March 2020, April 2020, May 2020 or such other months as may be prescribed includes an eligible employee who was not included in the return for the month of January 2020 submitted before 23 March 2020 or shows, with respect to an employee, a different basic salary or wage as compared to that in the return for the month of January 2020 submitted on or before 23 March 2020.

(8) (a) Where an employee –

(i) is a citizen of Mauritius;

(ii) is employed in an export manufacturing enterprise;

(iii) is employed on a full-time basis; and

(iv) whose basic salary or wage as declared by his employer in the return submitted under section 17AA of the National Pensions Act does not exceed 9,000 rupees,

the allowance payable under subsection (2) shall be calculated on the basis of the national minimum wage of 9,000 rupees.

[Amended 15/22 (cio 2/8/22).]

(b) Where an employer is not required to include an employee in the return submitted under section 17AA of the National Pensions Act, the Director-General may pay the allowance payable under subsection (2) on the basis of any other information available to him.

(9) (a) The Director-General may, not later than one year after payment of an allowance is made under this Part, request any information or document from the employer or any employee to ascertain correctness of the information provided under subsection (4).

(b) The employer or any employee to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(10) (a) Subject to paragraph (aa), where an employer has benefited from an allowance –

[Amended 15/21 (cio 1/3/21).]

(i) for the period starting on 16 March 2020 and ending on 31 March 2020 and, during that period, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month;

(ii) for the month of April 2020 and, during that month, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month;

(iii) for the month of May 2020 and, during that month, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month; or

(iv) in such month as may be prescribed and, during that month, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month.

(aa) (i) Paragraph (a) shall, subject to subparagraphs (ii) and (iii), not apply to an SME, with respect to its entitlement to the allowance for the month of March 2021 and any subsequent month.

(ii) Subparagraph (i) shall not apply where an SME carries out an activity specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996.

(iii) Where an employer being an SME, other than an SME carrying out an activity specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996, has benefited from an allowance for the period –

(A) starting on 10 March 2021 and ending on 31 March 2021; or

(B) starting on 1 April 2021 and ending on 30 April 2021, or any subsequent period,

and the employer, during such period, terminates the employment of an eligible employee, that employer shall not be entitled to any allowance in any month subsequent to that period.

[Inserted 15/21 (cio 1/3/21).]

(b) Where an employer has benefited from an allowance –

(i) for the period starting on 16 March 2020 and ending on 31 March 2020 and, during that period, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

(ii) for the month of April 2020 and, during that month, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

(iii) for the month of May 2020 and, during that month, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

(iv) in such month as may be prescribed and, during that month, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month.

(c) Where an employer has benefited from an allowance –

(i) for the period starting on 16 March 2020 and ending on 31 March 2020 and, during that period, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

(ii) for the month of April 2020 and, during that month, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

(iii) for the month of May 2020 and, during that month, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

(iv) in such month as may be prescribed and, during that month, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month.

(11) Where an employer has benefited from an allowance in excess of the amount to which he is entitled under this Part or acts in breach of subsection (10)(a), (b) or (c), the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the excess amount or allowance, as the case may be.

(12) Where an employer or his employee or any other person –

(a) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or

(b) refuses to give information under subsection (9) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(Subs. came into operation on 61 May 2020.)

(13) The secrecy provision under section 154 shall not apply to enable exchange of information with Ministries, Government departments and other Government agencies.

(14) (a) The Minister may, for the purposes of this Part, make such regulations as he thinks fit.

(b) Any regulations made under paragraph (a) may provide for anything connected, consequential or incidental thereto.

[S. 150B inserted by s. 24 of Act 1 of 2020 w.e.f. 23 March 2020, except for subs. (12) which came into operation on 16 May 2020; amended by s. 38 of Act 15 of 2021 w.e.f. 1 March 2021; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022.]

PART XIIC – SELF-EMPLOYED ASSISTANCE SCHEME

150C. Self-Employed Assistance Scheme

(1) In this section –

"passive income" means income derived from rent, dividends, interests and such other income as may be prescribed;

"self-employed" –

(a) means an individual –

(i) who is a citizen of Mauritius and is resident in Mauritius;

(ii) who is above the age of 18; and

(iii) who is not employed, as at 1 March 2020, by any employer, whether on a full-time or part-time basis; and

(iv) who has been in business on his own account or is a tradeperson carrying out activities such as mason, cabinet maker, plumber, hairdresser, artist or other similar activities for a period of at least 3 months prior to the start of the COVID-19 period; but

(b) does not include –

(i) an individual who derives exclusively passive income;

(ii) an individual who was not carrying out any income earning activity prior to the start of the COVID-19 period;

(iii) an individual who falls under such category as may be prescribed.

(2) Subject to this Part, the Director-General shall pay to every self-employed –

(a) an allowance of 5,100 rupees for the period 16 March 2020 to 15 April 2020;

(b) an allowance of 2,550 rupees for the period 16 April 2020 to 30 April 2020 where the main business activities of the self-employed are carried out in the island of Mauritius;

(c) an allowance of 5,100 rupees for the month of May 2020 where the main business activities of the self-employed are carried out in the island of Mauritius; and

(d) such other amount, for such other period, and to such category of self-employed, as may be prescribed.

(3) No allowance under subsection (2) shall be payable to a self-employed where –

(a) he is eligible to receive social benefits, including basic retirement pension or widows pension, under the National Pensions Act;

(b) he is pursuing higher studies on a full-time basis;

(c) he is a dependent spouse;

(d) his monthly income, when aggregated to that of his spouse, exceeds 50,000 rupees;

(e) he is a registered fisherman;

[Amended 15/21 (cio 1/7/21).]

(ea) in respect of a given month, he has carried out income earning activity and has not paid CSG or the social contribution, as applicable, for any one of the 3 months beginning from July 2021 that immediately precede that given month; or

[Inserted 15/21 (cio 1/7/21).]

(f) he meets such other criteria as may be prescribed.

(3A) The Director-General may refuse to pay the allowance under subsection (2) with respect to a month where the self-employed –

(a) has carried out income earning activity and has not paid CSG or the social contribution, as applicable, for that month; or

(b) has not submitted a return under section 112 or 112A for the income year ending 30 June immediately preceding that month.

[Inserted 15/21 (cio 1/7/21).]

(4) Every self-employed person who is entitled to the allowance under subsection (2) shall make an application electronically to the Director-General, to be accompanied by the following information –

(a) his monthly income;

(b) his residential address;

(c) his bank details; and

(d) such other information as the Director-General may require.

(5) An application under subsection (4) shall be made –

(a) within a period of 3 months from the end of the months to which it is related; or

(b) within a period of 2 months from the date the COVID-19 period lapses,

whichever is earlier.

(6) The Director-General shall make payment of the allowance payable under subsection (2) on the basis of the information provided under subsection (4) and any other information available to him.

(7) (a) The Director-General may, not later than one year after payment of an allowance is made under this Part, request any information or document from a person to ascertain correctness of the information provided under subsection (4) and eligibility the person to the allowance payable under subsection (2).

(b) The person to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(8) Where a person –

(a) who is not entitled to an allowance has benefited from an allowance in breach of subsection (1) or (3); or

(b) has benefited from an allowance in excess of the amount to which he is entitled under this Part,

the Director-General may, by virtue of the powers conferred on him under the Mauritius Revenue Authority Act, recover the excess amount or allowance, as the case may be.

(9) Where a person –

(a) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or

(b) refuses to give information under subsection (7) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months.

(Subs. (9) came into operation on 16 May 2020.)

(10) The secrecy provision under section 154 shall not apply to enable exchange of information with Ministries, Government departments and other Government agencies.

(11) (a) The Minister may, for the purposes of this Part, make such regulations as he thinks fit.

(b) Any regulations made under paragraph (a) may provide for anything connected, consequential or incidental thereto.

[S. 150C inserted by s. 24 of Act 1 of 2020 w.e.f. 23 March 2020, except of subs. (9) which came into operation on 16 May 2020; amended by s. 38 of Act 15 of 2021 w.e.f. 1 July 2021.]

PART XIID – FINANCIAL ASSISTANCE FOR PAYMENT OF SALARY COMPENSATION 2021, 2022, 2023, 2024 AND 2025 AND SPECIAL ALLOWANCE

[Inserted 15/21 (cio 1/1/21); amended 15/22 (cio 2/8/22) ; 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24); 18/24 (cio 21/12/24); 18/25 (cio 9/8/25).]

[Part XIID amended by s. 41(i)(i) of Act of 2024 w.e.f. 27 July 2024; s. 8 of Act 18 of 2024 w.e.f. 21 December 2024.]

15OD. Financial Assistance for payment of salary compensation 2021

(1) In this section –

"basic wage or salary" –

(a) has the same meaning as in the Workers' Rights Act 2019; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means an employee employed on a full-time basis –

(i) by an SME deriving gross income from business; or

(ii) by such other category of employer as may be prescribed; and

(iii) whose basic wage or salary does not exceed –

(A) 50,235 rupees where the employer is an export enterprise; or

(B) 50,375 rupees in any other case; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) an employee who is a non-citizen and is employed by an export enterprise;

(iii) an employee employed by such category of employer as may be prescribed; or

(iv) such category of employees as may be prescribed;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"SME" has the same meaning as in section 150B.

(2) Subject of this Part, the Director-General shall, in respect of every eligible employee, pay to his employer –

(a) for each month beginning January 2021 and ending December 2021, an allowance equivalent to –

(i) 235 rupees where the employer is an export enterprise; or

(ii) 375 rupees in any other case; and

(b) for each month beginning January 2022 and ending June 2022, an allowance equivalent to 375 rupees.

[RR 15/22 (cio 2/8/22).]

(3) An application for the allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may determine.

(4) No allowance shall be payable under subsection (2) –

(a) with respect to a given month, where the application under subsection (3) is made by an employer more than 3 months from end of that given month;

(b) with respect to a month, where the employer has not paid CSG or the social contribution, as applicable, or has not submitted the return required under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable, for that month;

(c) with respect to an employee, where, in relation to a month, the employer has not included that employee in the return submitted for that month under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable;

(d) with respect to a month, where the employer has been paid an allowance under section 150B with respect to that month.

(5) (a) The Director-General may, not later than one year after payment of an allowance is made under this Part, request any information or document from the employer or any employee to ascertain correctness of the information provided under subsection (3), or under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable.

(b) The employer or any employee to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(6) Where an employer has benefited from an allowance in excess of the amount to which he is entitled under this Part or has acted in breach of subsection (5)(b), the Director-General may recover the excess amount or allowance, as the case may be, in the manner in which he would recover a tax under the Mauritius Revenue Authority Act.

(7) Where an employer or his employee or any other person –

(a) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or

(b) refuses to give information under subsection (5) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

[S. 150D inserted by s. 38 of Act 15 of 2021 w.e.f. 1 January 2021; amended by s. 31 of Act 15 of 2022 w.e.f. 2 August 2022.]

15OE. Financial assistance for payment of salary compensation 2022

(1) In this section –

"activity in the tourism industry" means an activity specified in Part I of the Twelfth Schedule to the Income Tax Regulations 1996;

"basic wage or salary" –

(a) has the same meaning as in the Workers' Rights Act 2019; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2022 –

(i) from an SME deriving gross income from business;

(ii) from an enterprise in the tourism sector; or

(iii) from such other category of employer as may be prescribed; and

(iv) whose basic wage or salary does not exceed –

(A) 50,635 rupees where the employer is an export enterprise; or

(B) 50,775 rupees in any other case; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) an employee employed by such category of employer as may be prescribed; or

(iii) such category of employees as may be prescribed;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"SME" has the same meaning as in section 150B.

(2) Subject to this Part, the Director-General shall, in respect of every eligible employee of an employer, pay, in case the employer is –

(a) an SME, other than export enterprise or where the employer is not an SME and carries out an activity in the tourism industry, to the employer an allowance equivalent to –

(i) 500 rupees monthly per eligible employee deriving a basic wage not exceeding 13,500 rupees; and

(ii) 400 rupees monthly per eligible employee deriving a basic wage exceeding 13,500 rupees but not exceeding 50,775 rupees;

(b) an SME and also an export enterprise, to the employer an allowance equivalent to –

(i) 360 rupees monthly per eligible employee deriving a basic wage not exceeding 13,360 rupees; and

(ii) 260 rupees monthly per eligible employee deriving a basic wage exceeding 13,360 rupees but not exceeding 50,635 rupees,

for each month beginning January 2022 and ending June 2022.

(3) An application for an allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may

determine.

(4) Section 150D(4) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

[S. 150E. inserted by s. 31 of Act 15 of 2022 w.e.f. 2 August 2022.]

15OEA. Financial assistance for payment of salary compensation 2023

(1) In this section –

"accounting loss" means the loss made by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"accounting profit" means the profit derived by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"additional remuneration" means the additional remuneration payable to an employee as from 1 January 2023 under the Workers' Rights (Additional Remuneration) (2023) Regulations 2023;

"apparel industry" means the cutting of fabrics and other materials and sewing them together to create apparel products, including outerwear, pants, and tops;
[Inserted 11/24 (cio 27/7/24)]

"basic wage or salary" –

(a) has the same meaning as in the Workers' Rights Act 2019; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2023 –

(i) from an SME deriving gross income from business;

(ii) from an export enterprise;

(iii) from such other category of employer as may be prescribed; and

(iv) whose basic wage or salary does not exceed –

(A) 51,635 rupees where the employer is an export enterprise; or

(B) 51,775 rupees in any other case; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body other than an employee referred to in subsection (4), or the Rodrigues Regional Assembly;

(ii) an employee employed by such category of employer as may be prescribed; or

(iii) such category of employees as may be prescribed;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"SME" means a small or medium enterprise, whose turnover for the year of assessment 2021-2022 did not exceed 100 million rupees.

"textile industry" means the processing of raw materials such as wool and cotton to make yarn, and includes the use of yarn to make and create fabrics;
[Inserted 11/24 (cio 27/7/24)]

(2) Subject to this Part, the Director-General shall, for each of the months of year 2023, pay to the employer, in respect of each eligible employee of –

(a) an SME, an allowance equivalent to –

(i) 500 rupees monthly, where the eligible employee derived a basic wage not exceeding 51,775 rupees and the employer declared for the year of assessment 2021-2022 –

(A) an accounting loss; or

(B) an accounting profit and that accounting profit would be reduced by more than 50 per cent if

that accounting profit was reduced by the additional remuneration payable to its employees who were in employment as at December 2022; or

(ii) 250 rupees monthly, where the eligible employee derived a basic wage not exceeding 51,775 rupees and the employer declared for the year of assessment 2021-2022 an accounting profit that would be reduced by more than 10 per cent if it was reduced by the additional remuneration payable to its employees who were in employment as at December 2022;

(b) an export enterprise, other than an SME, an allowance equivalent to 300 rupees monthly where the eligible employee derived a basic wage not exceeding 51,635 rupees.

(2A) Subject to this Part, the Director-General shall, for each of the months of April 2024 to June 2024, pay to an employer, in respect of each eligible full-time employee drawing the national minimum wage for that month, an allowance equivalent to 1,000 rupees.
[Inserted 11/24 (cio 27/7/24)]

(2B) Subject to this Part, the Director-General shall pay the allowance referred to in subsection (2A) for such other months as may be prescribed during the period from July 2024 to December 2024.
[Inserted 11/24 (cio 27/7/24)]

(2C) No allowance shall be paid under subsections (2A) and (2B) unless the employer is an export enterprise operating in the textile or apparel industry.
[Inserted 11/24 (cio 27/7/24)]

(3) Where an SME is an export enterprise and an allowance is payable under subsection (2)(a) and (b), the allowance which is more favourable to the employer shall be payable provided the basic wage of the eligible employee does not exceed 51,635 rupees.

(4) The allowance specified in paragraph (2)(a)(i) shall be payable in respect of each eligible employee to a bus operator providing public transport, approved by the Minister.

(5) The Director-General shall, for the month of December 2023, in respect of every eligible employee, pay to his employer, in addition to the allowance payable under subsection (2), an additional sum equivalent to that allowance.

(6) The Director-General shall, for each month beginning January 2024 and ending June 2024, pay to the employer, the allowance payable under subsection (2) in respect of each eligible employee of –

(a) an SME; and

(b) an export enterprise.

(7) An application for an allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may determine.

(8) Section 150D(4)(a) to (c) and section 150D(5) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

[S. 150EA inserted by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 41(i)(ii) of Act 11 of 2024 w.e.f. 27 July 2024.]

15OEB. Financial assistance for payment of national minimum wage and salary compensation 2024

(1) In this section –

"accounting loss" means the loss made by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"accounting profit" means the profit derived by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"additional remuneration" means the additional remuneration payable to an employee as from 1 January 2024 under the Workers' Rights (Additional Remuneration) (2024) Regulations 2024;

"apparel industry" means the cutting of fabrics and other materials and sewing them together to create apparel products, including outerwear, pants, and tops;

"basic wage or salary" –

(a) has the same meaning as in the Workers' Rights Act 2019; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2024 –

(i) from an export enterprise;

(ii) from a manufacturing company whose turnover for the year of assessment 2022-2023 did not exceed 500 million rupees;

(iii) from a SME deriving gross income from business;

(iv) from a bus operator providing public transport;

(v) from a charitable institution;

(vi) from a religious body;

(vii) from an enterprise, other than an export enterprise, a manufacturing company and a SME, whose turnover for the year of assessment 2022-2023 did not exceed 750 million rupees and operating in the –

(A) Business Process Outsourcing sector;

(B) security or cleaning services sector; or

(C) construction industry;

(viii) from a trade union;

(ix) from a non-government organisation registered with and eligible for grants from the National Social Inclusion Foundation;

(x) from such other category of employer as may be prescribed; and

(xi) whose basic wage or salary does not exceed 50,000 rupees; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) an employee employed by such category of employer as may be prescribed; or

(iii) such category of employees as may be prescribed;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"registered religious body" means an entity which has been exempted from payment of surcharge under section 45A(3) of the National Pensions Act;

"SME" means a small or medium enterprise, whose turnover for the year of assessment 2022-2023 did not exceed 100 million rupees;

"textile industry" means the processing of raw materials such as wool and cotton to make yarn, and includes the use of yarn to make and create fabrics;

"trade union" has the same meaning as in the Employment Relations Act.

(2) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 2,000 rupees; and

(b) an allowance equivalent to the additional remuneration payable to the employee,

where the employer is –

(i) an export enterprise;

(ii) a manufacturing company which, for the year of assessment 2022-2023 had a turnover not exceeding 100 million rupees and had for that year of assessment –

(A) an accounting loss; or

(B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(2A) Subject to this Part, where an employer is an export enterprise, the Director-General shall pay to that employer, in respect of each of its full-time employee deriving –

(a) the National Minimum Wage in a month –

(i) an allowance equivalent to 2,333 rupees per month for the year 2025; and

(ii) an allowance equivalent to 1,167 rupees per month for the year 2026;

(b) a basic wage or salary exceeding the national minimum wage but not exceeding 50,000 rupees in a month –

(i) an allowance equivalent to two thirds of the additional remuneration for the year 2024 paid to the employee for any month which falls in the year 2025, but not exceeding 1,333 rupees; and

(ii) an allowance equivalent to one third of the additional remuneration for the year 2024 paid to the employee for any month which falls in the year 2026, but not exceeding 667 rupees.

(2B) (a) Subject to this Part, the Director-General shall, for the month of December 2025 and 2026, in respect of every eligible employee, pay to his employer, in addition to the allowance payable under subsection (2A), an additional sum equivalent to that allowance.

(b) Where the eligible employee started employment with the employer after 1 January 2025 or 2026, the allowance payable under paragraph (a) shall be calculated proportionately as follows –

(A/B) x C

where –

A = the number of months the eligible employee was employed by the employer in the year 2025 or 2026, as applicable;

B = 12;

C = the allowance payable under subsection (2A) for the month of December 2025 or 2026, as applicable.
[Inserted 18/25 (cio 9/8/25).]

(3) (a) Subject to this Part, the Director-General shall, for each of the months of April 2024 to June 2024, pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 1,500 rupees in addition to the allowance payable under subsection (2)(a).

(b) Subject to this Part, the Director-General shall in addition to the allowance payable under subsection (2)(a), pay the allowance referred to in paragraph (a) for such other months as may be prescribed during the period from July 2024 to December 2024.

(c) No allowance shall be paid under paragraphs (a) and (b) unless the employer is an export enterprise operating in the textile or apparel industry.

(4) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 1,000 rupees; and

(b) an allowance equivalent to fifty per cent of the additional remuneration payable to the employee,

where the employer is a manufacturing company which, for the year of assessment 2022-2023 –

(i) had a turnover not exceeding 100 million rupees; and

(ii) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(5) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 1,000 rupees; and

(b) an allowance equivalent to the additional remuneration payable to the employee,

where the employer is –

(i) a manufacturing company which, for the year of assessment 2022-2023 –

(A) had a turnover not exceeding 500 million rupees; and

(B) had for that year of assessment an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;

(ii) a SME, which had for the year of assessment 2022-2023 –

(A) an accounting loss; or

(B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;

(iii) a charitable institution;

(iv) a registered religious body;

(v) a non-government organisation registered with and eligible for grants from the National Social Inclusion Foundation.

(6) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 500 rupees; and

(b) an allowance equivalent to 50 per cent of the additional remuneration payable to the employee,

where the employer is –

(i) a manufacturing company which, for the year of assessment 2022-2023 –

(A) had a turnover not exceeding 500 million rupees; and

(B) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;

(ii) a SME, which had for the year of assessment 2022-2023 an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;

(iii) an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million, operating in the Business Process Outsourcing sector and had for that year of assessment –

(A) an accounting loss; or

(B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at

December 2023, were deducted from that accounting profit.

(7) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 250 rupees; and

(b) an allowance equivalent to 25 pe cent of the additional remuneration payable to the employee,

where the employer –

(i) is an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million;

(ii) is operating in the Business Process Outsourcing sector; and

(iii) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(8) Subject to this Part, the Director-General shall, for each of the months of January 2024 to June 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 500 rupees; and

(b) an allowance equivalent to 50 per cent of the additional remuneration payable to the employee,

where the employer –

(i) is an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million rupees;

(ii) is operating in the –

(A) security or cleaning services sector; or

(B) construction industry; and

(iii) had for that year of assessment –

(A) an accounting loss; or

(B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(9) Subject to this Part, the Director-General shall, for each of the months of January 2024 to June 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 250 rupees; and

(b) an allowance equivalent to 25 per cent of the additional remuneration payable to the employee,

where the employer –

(i) is an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million rupees;

(ii) is operating in the –

(A) security or cleaning services sector; or

(B) construction industry; and

(iii) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(10) Subject to this Part, the Director-General shall pay the allowance referred to in subsection (8) or (9), as the case may be, for such other months as may be approved during the period from July 2024 to December 2024.

(11) Subject to this Part, the Director-General shall, for each of the months of July 2024 to December 2024, pay to a bus operator, approved by the Minister and providing public transport, in respect of each of its eligible employee, an allowance equivalent to the additional remuneration payable to the employee.

(12) (a) Subject to this Part, the Director-General shall, for the month of December 2024, in respect of every eligible employee, pay to his employer, in addition to the allowance payable under subsection (2) to (11), an additional sum equivalent to that allowance.

(b) Where the eligible employee started employment with the employer after January 2024, the allowance payable under paragraph (a) shall be calculated proportionately as follows –

(A/B) x C

where –

A = the number of months the eligible employee was employed by the employer in the year 2024;

B =12; and

C = the allowance payable under subsections (2) to (11) for the month of December 2024.

(13) No allowance shall be payable under –

(a) subsections (2)(a), (3)(a), (4)(a), (5)(a), (6)(a), (7)(a), (8)(a) and (9)(a); and

(b) subsection (10) in so far as it relates to subsections (8)(a) and (9)(a),

with respect to a month unless the eligible employee derives the National Minimum Wage for that month.

(14) No allowance shall be payable under subsection (5) in respect of an eligible employee where –

(a) the employee is employed by a non-government organisation registered with the National Social Inclusion Foundation; and

(b) the salary of the employee is funded by the Ministry of Social Integration, Social Security and National Solidarity or the National Social Inclusion Foundation.

(15) Where an eligible employee drawing the National Minimum Wage in a month is paid a basic salary which is lower than the National Minimum Wage for that month on grounds of –

(a) leave without pay; or

(b) the eligible employee taking up employment after the beginning of that month; or

(c) the eligible employee leaving his employment before the end of that month,

the allowance payable under subsections (2), (2A), (2B), (3), (4), (5), (6), (7), (8), (9), (10) and (11) shall be calculated on a proportionate basis, as follows –
[Amended 18/25 (cio 9/8/25).]

(A/B) x C

where –

A = basic salary paid for the month

B = national minimum wage

C = the allowance payable under subsections (2) to (11).

(16) Where an employer is eligible to an allowance under more than one subsection, the employer shall be paid the allowance which is more favourable to him.

(17) An application for the allowance payable under subsections (2) to (9) and (11) shall be made electronically to the Director-General in such form and manner as he may determine.

(18) Section 150D(4)(a) to (c) and section 150D(5) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

[S. 150EB inserted by s. 41(j) of Act 11 of 2024 w.e.f. 27 July 2024; amended by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

150EC. Financial assistance for payment of special allowance for year 2024

(1) In this section –

"accounting loss" means the loss made by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"accounting profit" means the profit derived by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"basic wage or salary" –

(a) has the same meaning as in the Special Allowance Act 2024; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means an employee employed on a full-time basis –

(i) from an export enterprise;

(ii) from an SME deriving gross income from business;

(iii) from such other category of employer or employee as may be prescribed;

(iv) who has been paid the special allowance under the Special Allowance Act 2024; and

(v) whose basic wage or salary for the month of December 2024 or where he is not in employment in December 2024, his last month of employment, does not exceed 50,000 rupees; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly; and

(ii) such category of employees as may be prescribed;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"SME" means a small or medium enterprise, whose turnover for the year of assessment 2023-2024 did not exceed 100 million rupees;

"national minimum wage" means the national minimum wage determined in accordance with the National Minimum Wage Regulations 2017;

"special allowance" means the special allowance payable under the Special Allowance Act 2024.

(2) Subject to this Part, the Director-General shall pay to an employer, in respect of each of its eligible employee, an allowance equivalent to the special allowance paid to that employee, where the employer is –

(a) an export enterprise;

(b) an SME; or

(c) an employer falling within such other category as may be prescribed,

and which had for the year of assessment 2023-2024 –

(i) an accounting loss; or

(ii) an accounting profit that would be reduced by more than 50 per cent if –

(A) the additional remuneration 2024, the increase in national minimum wage payable as from January 2024 and the special allowance payable for the year 2024 to its employees, were deducted from that accounting profit; and

(B) the financial assistance payable to the employer under section 150EB, were added to that accounting profit.

(3) Subject to this Part, the Director-General shall pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 50 per cent of the special allowance paid to that employee, where the employer is –

(a) an export enterprise;

(b) an SME; or

(c) an employer falling within such other category as may be prescribed,

and which had for the year of assessment 2023-2024 an accounting profit that would be reduced by more than 10 per cent if –

(i) the additional remuneration 2024, the increase in national minimum wage payable as from January 2024 and the special allowance payable to its employees were deducted from that accounting profit; and

(ii) the financial assistance payable to the employer under section 150EB, were added to that accounting profit.

(4) Subject to this Part, the Director-General shall pay to an employer, in respect of each of his eligible employees, an allowance as specified in subsection (2) or (3), with such modifications and adaptations as may be necessary, on the basis of information made available to him, where the employer is –

(a) an export enterprise;

(b) an enterprise with an annual turnover which is not likely to exceed 100 million rupees; or

(c) an employer falling within such other category as may be prescribed,

having started operations on or after 1 July 2023.

(5) The allowance payable under subsection (2), (3) or (4) shall not exceed 50,000 rupees in respect of each eligible employee.

(6) Subject to the other provisions of this section, an application for the allowance payable under subsection (2), (3) or (4) shall be made electronically by the employer of an eligible employee to the Director-General in such form and manner as the Director-General may determine, giving the bank details of the bank account in which the allowance will be credited.

(7) The employer shall, on or before the end of the month following that in which the allowance is paid, electronically submit to the Director-General a "Special Allowance 2024" return claiming the allowance payable under

subsection (2), (3) or (4) and giving details of the employee and such other particulars as the Director-General may require.

(8) No allowance under subsection (2), (3) or (4) shall be paid by the Director-General unless the application under subsection (6) and the "Special Allowance 2024" return specified in subsection (7) are submitted to the Director-General on or before 30 April 2025.

(9) Section 150D(4)(b) and (c) and (5), (6) and (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

[S 150EC inserted by s. 8 of Act 18 of 2024 w.e.f. 21 December 2024.]

15OED.Financial assistance for payment of salary compensation 2025

(1) In this section –

"accounting loss" means the loss made by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"accounting profit" means the profit derived by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

"additional remuneration" means the additional remuneration payable to an employee as from 1 January 2025 under the Workers' Rights (Additional Remuneration) (2025) Regulations 2025;

"basic wage or salary" –

(a) has the same meaning as in the Workers' Rights Act 2019; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2025 from –

(i) an SME deriving gross income from business;

(ii) an export enterprise;

(iii) a bus operator or light rail operator providing public transport;

(iv) an enterprise, other than export enterprise or SME having, for the year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors –

(A) business process outsourcing;

(B) security services;

(C) cleaning services; or

(D) construction;

(v) a charitable institution;

(vi) an NGO;

(vii) a registered religious body;

(viii) a trade union;

(ix) such other category of employers as may be prescribed; and

(x) whose basic wage or salary does not exceed 50,000 rupees; but

(b) does not include an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"NGO" means a non-Government organisation registered with the National Social Inclusion Foundation;

"SME" means a small or medium enterprise, whose turnover for the year of assessment 2023-2024 did not exceed 100 million rupees;

"special allowance" means the special allowance payable under the Special Allowance Act 2024.

(2) Subject to this Part, the Director-General shall, for each of the months of January 2025 to June 2025, pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 610 rupees where the employer is –

(a) a charitable institution, an NGO or a trade union; or

(b) an SME;

(c) an export enterprise;

(d) a bus operator or light rail operator providing public transport;

(e) an enterprise, other than export enterprise or SME having, for the year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors –

(i) business process outsourcing;

(ii) security services;

(iii) cleaning services; or

(iv) construction,

and had for the year of assessment 2023-2024 –

(A) an accounting loss; or

(B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration for the years 2024 and 2025, increase in national minimum wage payable as from January 2024 and the special allowance payable to its employees who were in employment as at December 2023, were deducted from that accounting profit; and

(C) the financial assistance payable to the employer under section 150EB, were added to that accounting profit.

(3) Subject to this Part, the Director-General shall, for each of the months of January 2025 to June 2025, pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 305 rupees where the employer is –

(a) an SME;

(b) an export enterprise;

(c) a bus operator or light rail operator providing public transport;

(d) an enterprise, other than export enterprise or SME having, for the year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors –

(i) business process outsourcing;

(ii) security services;

(iii) cleaning services; or

(iv) construction,

and had for the year of assessment 2023-2024 an accounting profit that would be reduced by more than 10 per cent but not exceeding 50 per cent if –

(i) the additional remuneration for the years 2024 and 2025, increase in National Minimum Wage payable as from January 2024 and the special allowance payable to its employees who were in employment as at December 2023, were deducted from that accounting profit; and

(ii) the financial assistance payable to the employer under section 150EB, were added to that accounting profit.

(4) An application for the allowance under subsection (2) or (3) shall be made electronically to the Director-General in such form and manner as he may determine.

(5) Section 150D(4) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

[S. 150ED inserted by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

PART XIIE – *PRIME A L'EMPLOI* SCHEME

[Inserted 15/22 (cio 2/8/22).]

15OF. *Prime à l'Emploi* Scheme

(1) In this section –

"basic wage or salary" –

(a) has the same meaning as in the Social Contribution and Social Benefits Act 2021; and

(b) includes any payable additional remuneration;

"eligible employee" –

(a) means a person employed on a full-time basis by an eligible employer and –

(i) the person is a citizen of Mauritius and is resident in Mauritius;

(ii) on the date the person takes up employment with an eligible employer, is above 18 years of age and –

(A) is not above 35 years of age, in the case of a male; or

(B) is not above 50 years of age, in the case of a female; and

(iii) the person was not employed for a period of at least 6 months prior to the date on which the person takes employment with an eligible employer;

(iv) whose basic wage or salary does not exceed 50,000 rupees in a month; but

(b) does not include a person undergoing training or a household employee;

"eligible employer" –

(a) means an employer established in Mauritius and includes –

(i) a company;

(ii) a *société*;

(iii) an association;

(iv) a trust;

(v) a foundation;

(vi) a co-operative;

(vii) a charitable institution approved by the Director-General or registered under the Registration of Associations Act, charitable trust or charitable foundation;

(viii) a religious body;

(ix) an individual who is an employer; but

(b) does not include –

(i) a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) a public enterprise;

(iii) a person employing only household employees;

(iv) such category of employer as may be prescribed;

"person with disabilities" means a person registered as such under the Training and Employment of Disabled Persons Act;
[Inserted 12/23 (cio 20/7/23).]

"public enterprise" means an institution which is either Government-owned or Government-controlled, and which is entirely or majority-owned or otherwise controlled by the Government or by any other public institution;

"qualifying employee" –

(a) means a female person or a person with disabilities who –

(i) is a citizen of Mauritius and is resident in Mauritius;

(ii) is employed on a full-time basis by an eligible employer;

(iia) is employed on a part-time basis by an eligible employer and works for a minimum of 20 hours in a week;
[Inserted 11/24 (cio 27/7/24)]

(iii) , subject to subparagraph (iiia), is above the age of 18 years on the date of being employed by the eligible employer;
[Am 11/24 (cio 27/7/24)

(iiia) is, during the period from 17 November 2023 to 30 June 2024 under the age of 62 years on the date of being employed by the eligible employer;
[Inserted 11/24 (cio 27/7/24)]

(iv) was not employed for a period of at least 3 months prior to the date of being employed by the eligible employer; and
[Am 11/24 (cio 17/11/23)]

(v) whose basic wage or salary does not exceed 50,000 rupees in a month; but

(b) does not include a person undergoing training or a household employee;
[Inserted 12/23 (cio 20/7/23).]

"Scheme" means the *Prime à l'Emploi* Scheme.

"Solidarity Fund" means the Solidarity Fund established under the Finance and Audit (Solidarity Fund) Regulations 2020;
[Inserted 11/24 (cio 27/7/24)]

(2) (a) Every eligible employer shall, in respect of every eligible employee taking employment during the period starting on 1 July 2022 and ending on 30 June 2023, apply to the Director-General, within 15 days from the date the eligible employee takes up employment, for approval of the employee as an eligible employee, giving details of the employee and such other particulars as the Director-General may require.

(aa) Every eligible employer shall, in respect of every qualifying employee taking employment during the period starting on 1 July 2023 and ending on 30 June 2025, apply to the Director-General, within 15 days from the date the qualifying employee takes up employment, for approval of the

employee as a qualifying employee, giving details of the employee and such other particulars as the Director-General may require.

[Inserted 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24).]

(ab) Where an eligible employer terminates the employment of any employee, he shall be required to wait at least 3 months prior to making an application under the scheme.

[Inserted 11/24 (cio 17/11/23)]

(ac) Notwithstanding paragraph (aa), no application shall be entertained after 5 June 2025.

[Inserted 18/25 (cio 9/8/25).]

(b) The Director-General shall approve or reject an application made under paragraphs (a) and (aa) after verifications on the basis of information available to him.

[Amended 12/23 (cio 20/7/23).]

(c) The Director-General shall approve only the first 10,000 employees who are eligible employees and in respect of whom an application has been made under paragraph (a).

(3) (a) An eligible employer shall, for every month in respect of which an allowance is payable to an approved eligible employee or qualifying employee, make an application electronically to the Director-General, in such form and manner as he may determine, giving details of each approved eligible employee or qualifying employee and such other particulars as may be required by him for the payment of the allowance.

[Amended 12/23 (cio 20/7/23).]

(b) No allowance shall be payable in respect of a month where the application under paragraph (a) is made by an employer 3 months after the end of that month.

(c) An employer shall, in an application made under paragraph (a), undertake to safeguard the employment of an approved eligible employee for a period of at least 3 years.

(d) The Director-General shall, within 10 working days from the end of the month in which the applications are received –

(i) compile a list of applications received;

(ii) verify the applications based on available information at the Authority; and

(iii) transmit qualifying applications and amount of funds required to effect payment under the Scheme to the Solidarity Fund.

[Am 11/24 (cio 27/7/24)

(4) (a) Subject to this Part, the Director-General shall, in respect of every approved eligible employee, pay to his employer an allowance equivalent to the basic wage or salary of that employee for that month, not exceeding 15,000 rupees, in the month he is employed and in the next 11 consecutive months immediately following the month of employment.

(aa) Subject to this Part, the Director-General shall, in respect of every approved qualifying employee who is employed on a full-time basis, pay to his employer an allowance equivalent to the basic wage or salary of that employee for that month, not exceeding 15,000 rupees, in the month he is employed and in the next 23 consecutive months immediately following the month of employment.

[Inserted 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24).]

(ab) Subject to this Part, the Director-General shall, in respect of every approved qualifying employee who is employed on a part-time basis, pay to his employer an allowance equivalent to the basic wage or salary of that employee for that month, not exceeding 7,500 rupees, in the month he is employed and in the next 23 consecutive months immediately following the month of employment.

[Inserted 11/24 (cio 27/7/24)]

(b) For the purpose of paragraphs (a) and (aa), an employee's basic wage or salary for a month shall be the basic wage or salary as declared by the employer in the monthly return submitted by him under section 7 of the Social Contribution and Social Benefits Act 2021 for that month.

[Amended 12/23 (cio 20/7/23).]

(c) The Director-General may refuse to pay the allowance under this Part where an employer is not compliant, in respect, of an eligible employee or qualifying employee, with his obligations under the Social Contribution and Social Benefits Act 2021, the National Savings Fund Act, the Human Resource Development Act and Part VIII of the Workers' Rights Act 2019.

[Amended 12/23 (cio 20/7/23).]

(5) The Director-General shall –

(a) in respect of every approved eligible employee taking employment during the period starting on 1 July 2022 and ending on 31 December 2022 with an eligible employer, pay, in addition to the allowance payable under subsection (5) –

(i) an additional sum for the month of December 2022 which is equivalent to one twelfth of the allowance payable to the eligible employee under subsection (5) for the period starting on 1 July 2022 and ending on 31 December 2022; and

(ii) an additional sum for the month of December 2023 which is equivalent to one twelfth of the allowance payable to the eligible employee under subsection (5) for the period starting on 1 January 2023 and ending on 31 December 2023;

(aa) in respect of every approved qualifying employee taking employment during the period starting on 1 July 2023 and ending on 31 December 2023 with an eligible employer, pay, in addition to the allowance payable under subsection (4) –

(i) an additional sum for the month of December 2023 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 July 2023 and ending on 31 December 2023;

(ii) an additional sum for the month of December 2024 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2024 and ending on 31 December 2024; and

(iii) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2025 and ending on 31 December 2025;

[Inserted 12/23 (cio 20/7/23).]

(ab) in respect of every approved qualifying employee taking employment during the period starting on 1 July 2024 and ending on 31 December 2024 with an eligible employer, pay, in addition to the allowance payable under subsection (4) –

(i) an additional sum for the month of December 2024 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 July 2024 and ending on 31 December 2024;

(ii) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2025 and ending on 31 December 2025; and

(iii) an additional sum for the month of December 2026 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2026 and ending on 31 December 2026;

[Inserted 11/24 (cio 27/7/24)]

(b) in respect of every eligible employee taking employment after 31 December 2022, in addition to the allowance payable under subsection (5), pay an additional sum for the month of December 2023 which is equivalent to one twelfth of the allowance payable to the eligible employee under subsection (5) for the period starting on 1 January 2023 and ending on 31 December 2023;

[Amended 12/23 (cio 20/7/23), Am 11/24 (cio 27/724).]

(c) in respect of every qualifying employee taking employment after 31 December 2023, in addition to the allowance payable under subsection (4), pay –

(i) an additional sum for the month of December 2024 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2024 and ending on 31 December 2024;

(ii) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2025 and ending on 31 December 2025; and

(iii) an additional sum for the month of December 2026 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2026 and ending on 31 December 2026; and

[Added 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24).]

(d) in respect of every qualifying employee taking employment after 31 December 2024, in addition to the allowance payable under subsection (4), pay –

(i) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2025 and ending on 31 December 2025;

(ii) an additional sum for the month of December 2026 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2026 and ending on 31 December 2026; and

(iii) an additional sum for the month of December 2027 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2027 and ending on 31 December 2027.

[Added 11/24 (cio 27/7/24)]

(6) Where an employer has benefited from an allowance under this Part with respect to a month and with respect to an eligible employee or qualifying employee and fails to pay the basic wage or salary of that employee for that month, the employer shall not be entitled to any allowance under this Part for any subsequent month and shall be liable to refund the allowance for that month to the Director-General.

[Amended 12/23 (cio 20/7/23).]

(7) Where an employer has benefited from an allowance in excess of the amount to which he is entitled under this Part or has provided false, incorrect, incomplete or inaccurate information to the Director-General, the latter may recover the excess amount or allowance, as the case may be, in the same manner as income tax is recoverable under Part IVC of the Mauritius Revenue Authority Act.

(8) Where the Director-General determines that an employee in respect of whom an allowance has been paid under this Part has not worked for the employer to whom the allowance has been paid, the employer shall be liable to refund the total allowance that has been paid under this Part in respect of that employee.

(9) (a) The Director-General may, not later than 4 years after payment of an allowance is made under this Part, request any information or document from the employer or any employee to ascertain correctness of the

information provided under this Part, the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable.

(b) The employer or any employee to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(10) (a) Where an employer or his employee or any other person –

(i) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or

(ii) refuses to give information under subsection (9) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(b) Where an employee, in respect of whom an allowance has been paid under this Part has not worked for the employer, he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(11) (a) Any payment made under the Scheme shall be financed by the Solidarity Fund.
[Am 11/24 (cio 27/7/24)]

(b) The Director-General shall, on receipt of funds from the Solidarity Fund, effect payment in respect of eligible employees or qualifying employees by bank transfer.
[Amended 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24)].]

(12) Where the employer terminates the employment of an eligible employee or a qualifying employee before the end of the period of 3 years, he shall be liable to refund the total allowance that has been paid to him, under this Part, in respect of that eligible employee or qualifying employee.
[Amended 12/23 (cio 20/7/23).]

(13) The Minister may make such regulations as he thinks fit for the purpose of this Part.

[S. 150F. inserted by s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 41(k)(i)(A)(B)(C)(I), (II) and (III) of Act 11 of 2024 w.e.f. 27 July 2024; s. 41(k)(i)(C)(IV) of Act 11 of 2024 w.e.f. 17 November 2023; s. 41(k)(ii) and (iii)(A) of Act 11 of 2024 w.e.f. 27 July 2024; s. 41(k)(iii)(B) of Act 11 of 2024 w.e.f. 17 November 2023; s. 41(k)(iv) and (v) of Act 11 of 2024 w.e.f. 27 July 2024; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025 .]

PART XIIF – HOUSING LOAN RELIEF SCHEME

15OG. Housing Loan Relief Scheme

(1) In this section –

"secured housing loan" means a housing loan secured by mortgage or fixed charge on immovable property and used exclusively for the purchase, construction or extension of a house.

(2) Subject to this Part, the Director-General shall, with respect to a month, pay an allowance not exceeding 1,000 rupees to an individual who has contracted in his own name or jointly with –

(a) his spouse;

(b) an ascendant;

(c) a descendant or the descendant's spouse; or

(d) his brother or sister,

a secured housing loan not exceeding 5 million rupees.

[Amended 18/25 (cio 9/8/25).]

(3) The allowance payable to an eligible individual under subsection (2) shall be –

(a) 1,000 rupees for the months of July 2023 to June 2025;

(b) 667 rupees for the months of July 2025 to June 2026; and

(c) 333 rupees for the months of July 2026 to June 2027.

[Am 11/24 (cio 27/7/24); RR 18/25 (cio 9/8/25).]

(4) Where a person has contracted a loan jointly with other persons, the amount payable under subsection (2) shall –

(a) be paid to only one of the persons who have contracted the loan; and

(b) not exceed the amounts specified in subsection (3), in a month.

[Amended 18/25 (cio 9/8/25).]

(5) Where a person has contracted several loans, the amount payable to that person under subsection (2), shall not exceed the amounts specified in subsection (3), in a month.

[Amended 18/25 (cio 9/8/25).]

(6) Subject to subsection (7), no allowance shall be payable to an individual under subsection (2) unless the individual –

(a) is a citizen of Mauritius;

(b) has contracted a secured housing loan from –

(i) a bank or a non-bank deposit taking institution under the Banking Act;

(ii) an insurance company under the Insurance Act;

(iii) the Sugar Industry Pension Fund;

(iv) the Development Bank of Mauritius; or

(v) the Statutory Bodies Family Protection Fund;

(c) has, in Mauritius, purchased, constructed or extended the house for which the secured housing loan has been contracted; and

(d) has effected a repayment exceeding 1,000 rupees in respect of the secured housing loan in the month preceding the month in which the relief is payable.

(7) For the purpose of subsection (6)(d), where –

(a) a loan has been contracted jointly, the amount of repayment made in respect of that loan in a month shall, in aggregate, exceed 1,000 rupees; or

(b) a person has taken several loans, the amount of repayment made in respect of those loans shall, in aggregate, exceed 1,000 rupees.

(8) The Director-General shall credit into a bank account in the name of an eligible individual any allowance payable under this Part.

(9) For the purpose of this Part, every eligible individual shall make an application under the Scheme and submit to the Director-General, details of his bank account in such form and manner as the Director-General may determine.

(10) Where a secured housing loan has been contracted jointly with another person, the application shall specify the bank account in which the payment shall be made.

(11) When an application is made by an individual under the Scheme, the Director-General may pay the allowance for 12 consecutive months immediately prior to the month in which the application is made, provided that the allowance is not paid for any month prior to the month of July 2023.

[RR 11/24 (cio 27 July 2024)

(12) No application shall be entertained under the Scheme after 31 December 2027.

[Am 11/24 (cio 27/7/24); 18/25 (cio 9/8/25).]

(13) Notwithstanding the Banking Act, the Data Protection Act, the Information and Communication Technologies Act and any other enactment, every institution referred to in subsection (6)(b) shall furnish electronically to the Director-General, on or before the fifteenth day in every month, a statement of financial transactions of every individual having effected a repayment exceeding 1,000 rupees, in the preceding month, in respect of a secured housing loan not exceeding 5 million rupees in such form and manner as he may determine, giving the following information –

(a) the full name of the borrower;

(b) the amount of loan contracted and disbursed;

(c) the amount of loan repaid in the previous month; and

(d) such other particulars as may be required by the Director-General.

(14) Section 150D(6) and (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

(15) For the purpose of this Part, the Minister may make such regulations as he thinks fit.

(16) Regulations made under subsection (15) may, on such terms and conditions as the Minister may determine –

(a) vary the eligibility criteria and conditions for loans and eligible individuals under the Scheme;

(b) change the mode and timing of the payment of the allowance;

(c) change the time limits regarding applications under the Scheme.

[S. 150G inserted by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 41(ka) of Act 11 f 2024 w.e.f. 27 July 2024; amended by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

Part XIIG – Income Support to persons not eligible for the Basic Retirement Pension (BRP)

[Inserted 18/25 (cio 9/8/25).]

150H. Income support

(1) In this Part –

"income" means the net income excluding the aggregate amount received–

(a) as exempt income;

(b) as basic retirement pension and invalid's basic pension under the National Pensions Act;

(c) as disability allowance under the Social Contribution and Social Benefits Act 2021;

(d) as other social benefits paid by the Ministry responsible for the subject of social security;

(e) as income support paid under this section;

(f) as lump sum payment by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury and paid –

(i) by virtue of any enactment;

(ii) from a superannuation fund; and

(iii) under a personal pension scheme approved by the Director-General;

(g) as lump sum under the National Pensions Act or the National Savings Fund Act;

[Amended 14/26 (cio 13/8/26).]

(h) by way of retiring allowance;

(i) by way of severance allowance determined in accordance with the Workers' Rights Act 2019; and

(j) as compensation negotiated in accordance with the Workers' Rights Act 2019;

"pension age" has the same meaning as in the National Pensions Act.

(2) Subject to this Part and subsections (2A) and (2B), the Director-General shall, with respect to a month, as from September 2025, pay an income support to –

[Amended 14/26 (cio 13/8/26).]

(a) an eligible citizen or a non-citizen individual who –

(i) reaches the age of 60 years or above in that month but is below the pension age; and

(ii) derives an income in that month not exceeding 10,000 rupees in the case of an individual who is single; or

(iii) derives together with his spouse an aggregate income in that month not exceeding 20,000 rupees;

(b) such other category of individuals, with effect from such month and on such terms and conditions as may be prescribed.

(2A) The income support payable, with respect to a month, shall be –

(a) 10,000 rupees for the period from September 2025 to December 2025; and

(b) 10,370 rupees for the period from January 2026 to December 2026.

[Inserted 14/26 (cio 13/8/26).]

(2B) No income support shall be payable under subsection (2) for any month after December 2026.

[Inserted 14/26 (cio 13/8/26).]

(3) No income support shall be payable to an individual who benefits in that month from a basic retirement pension, a widow's basic pension or an invalid's basic pension.

(4) No income support shall be payable to an individual under subsection (1), with respect to a month –

(a) unless the individual satisfies the appropriate residence qualifications referred to in regulation 4 of the National Pensions (Non-Contributory Benefits) Regulations 1977;

(b) if he is an inmate of a charitable institution in accordance with section 10 of the National Pensions Act;

(c) if he is serving a term of imprisonment or detained in legal custody as referred to in regulation 5 of the National Pensions (Claims and Payment) Regulations 1977;

(d) if he is hospitalised at the cost of the Government for a period exceeding 3 months;

(e) if he is absent from Mauritius for more than 6 months in any 12-month period, except for medical treatment as authorised by the Ministry responsible for the subject of health but where a citizen is temporarily absent from Mauritius for a continuous period not exceeding 6 months, such absence shall be disregarded.

(5) Except where good cause is shown to the satisfaction of the Director-General, no benefit shall be paid after the lapse of 3 months from the day on which it became due.

(6) An individual who is entitled to the income support under subsection (1) shall make an application electronically to the Director-General, giving information on income derived by him and, where applicable, his spouse, and such other information as may be required by the Director-General.

(7) Where there has been a change in the circumstances of a beneficiary of the income support which may result in the beneficiary to be no longer eligible for the income support, the beneficiary shall notify the Director-General of such change not later than 14 days from its occurrence.

(8) The income support shall be payable to an eligible individual directly in his bank account on the first working day of each month.

(9) The Director-General shall, for the month of December, pay to every eligible individual, in addition to the income support, an additional sum equivalent to that income support.

(10) For the purpose of payment of the income support, the Director-General shall determine the income of an individual on the basis of the previous months' returns submitted under Sub-part II of Part II of the Social Contribution and Social Benefits Act 2021 and the PAYE return submitted under section 100, the information given by the applicant under subsection (6) and other information available to him.

(11) Where an individual benefits from the income support in a month and the Director-General finds that the individual was not entitled to that income support, he may issue a claim to the individual for repayment of the income support within 28 days of the date of the claim.

(12) The Director-General may, not later than one year after payment of the income support under this Sub-part, request any information or document from the individual to ascertain the correctness of the information provided under subsection (6).

(13) The person to whom a request is made under subsection (12) shall provide the Director-General with such information and document as he may require.

(14) Section 34 of the Social Contribution and Social Benefits Act 2021 shall apply to the payment of the income support into the bank account of an eligible individual with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to recover any erroneous payment from the bank.

(15) Where an individual –

(a) makes a false declaration to the Director-General to unduly benefit from the income support under this Sub-part;

(b) refuses to give information under subsection (12) or gives false information under this Sub-part; or

(c) has not notified the Director-General of a change in circumstance pursuant to subsection (7),

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(16) For the purpose of this Sub-part, the Minister may make such regulations as he thinks fit.

[S. 150H inserted by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025; amended by s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

PART XIII – MISCELLANEOUS

151. Ascertainment of income tax in certain cases

(1) Where, for any of the purposes of this Act, including the application of the provisions of any double taxation arrangement, it is necessary to ascertain the amount of income tax payable by a taxpayer in respect of any income of a particular nature or from a particular source derived by him in an income year, the amount of income tax shall be the product of the formula set out in subsection (2).

(2) The formula referred to in subsection (1) shall be –

$$\frac{a}{b} \text{ N c}$$

where "a" is the amount in respect of which it is necessary to ascertain the amount of tax; "b" is the amount of the income that was taken into account in calculating "c"; "c" is the amount of income tax payable by the taxpayer before allowing any credit for foreign income tax in respect of income derived by him in that income year.

(3) Any reference to "income" in subsection (2) shall be construed as a reference to income reduced by any deduction, allowance or relief that may properly be regarded as referring to that income, in particular –

(a) income derived by way of emoluments reduced by emoluments relief;

(b) income derived from any business including agricultural activities, reduced by –

(i) the amount of interest paid on capital employed in the course of those activities; and

(ii) allowances allowed for assets used for the purposes of those activities.

151A. Islamic financing arrangement

(1) The provisions of sections 7, 10, 19, 27A, 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.

[Amended 11/18 (cio 9/8/18).]

(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 consequence 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;

(c) "effective return" means the return in lieu of interest that is payable, paid, derived, received or incurred under an Islamic financing arrangement.

[S. 151A inserted by s. 15(o) of Act 18 of 2008 w.e.f. 19 July 2008; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018.]

152. Refund of excess income tax

(1) (a) Subject to this section, where, in respect of an income year, a person has paid tax of an amount in excess of the income tax liability on his chargeable income or gross income, he may claim a refund of the tax paid in excess provided he has submitted a return under section 111V, 112, 116 or 119.

[Amended 12/23 (cio 20/7/23).]

(b) Where a person makes a claim under paragraph (a) and he has not submitted a return of income under section 111V, 112, 116 or 119, he shall submit the return together with his claim.

[Amended 12/23 (cio 20/7/23).]

(2) (a) Subject to paragraph (b), a refund under subsection (1) shall be made within a period of 60 days of the due date for the submission of the return or the date of receipt of the claim, whichever is the later.

(b) Where the Director-General requests a person to submit any document or information in respect of a claim for refund of excess income tax under this section, the time limit for the refund shall run from the date of receipt of all such documents and information requested.

[Amended 18/16 (cio 7/9/16); RR 7/2020 (cio 1/9/2020).]

(c) in any other case, within a period of 6 months of the date of the claim.

(2A) Where the refund is made after the period specified in subsection (2) (a) or (b), as the case may be, the refund shall carry interest, free of income tax, at the prevailing Key rate determined by the Bank of Mauritius.

[Amended 26/13 (cio 1/1/14); 12/23 (cio 16/1/23).]

(3) Any person may make a claim to the Director-General for a refund of tax paid in excess within 3 years of assessment after the end of the year of assessment in respect of which the tax was overpaid.

[Amended 27/13 (cio 1/6/16).]

(4) Where a claim is made under subsection (3) and the Director-General is satisfied that the claimant is entitled to the refund, he shall refund the amount of tax so paid in excess.

(4A) Where a person has claimed a refund of tax in excess of the refund he ought to have claimed, he shall be liable to a penalty of up to 25 per cent on the amount of the excess refund claimed.

[Inserted 18/16 (cio 7/9/16).]

(4B) Any penalty charged under subsection (4A) shall be offset against the amount of refund, where applicable.

[Inserted 18/16 (cio 7/9/16).]

(5) No refund under this section shall be made where the amount claimed does not exceed 25 rupees.

[S. 152 amended by s. 11(v) of Act 23 of 2001 w.e.f. the income year commencing 1 July 2000; s 9(y) of Act 10 of 2010 w.e.f. 24 December 2010; s. 9(o) of Act 26 of 2013 w.e.f. 1 January 2014; s. 24(zm) of Act 9 of 2015 w.e.f. 1 June 2016; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 28 of Act 7 of 2020 w.e.f. 1 September 2020; s. 38 of Act 12 of 2023 w.e.f. 16 January 2023.]

152A. Erroneous refund

(1) Where any person has benefited through error from a refund, he shall be liable to pay to the Director-General the amount of income tax which has been erroneously refunded.

(2) The Director-General may, by written notice, order the person under subsection (1) to pay, within 28 days of the date of the notice, the tax which has been erroneously refunded.

(3) Where the person fails to pay the tax within the due date specified in the notice under subsection (2), he shall be liable to pay, in addition to the tax, interest at the rate of 0.25 per cent per month as from the date immediately following the due date until the date of payment.

[Amended 9/15 (14/5/15); 18/25 (cio 1/7/25).]

[S. 152A inserted by s. 17(zf) of Act 17 of 2007 w.e.f. 22 August 2007; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015; amended by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

153. Keeping of books and records

(1) Subject to subsection (4), every person carrying on business or deriving income other than emoluments shall keep, whether on computer or otherwise, in the English or French language, proper books, registers, accounts, records such as receipts, invoices and vouchers, other documents such as contracts and agreements, and a full and true record of all transactions and other acts engaged in by him that are relevant for the purpose of enabling his gross income and allowable deductions to be readily ascertainable by the Director-General and for any other purposes of this Act.

[Amended 15/21 (cio 5/8/21).]

(2) Every employer shall keep –

(a) records showing emoluments paid to each employee and tax withheld from those emoluments; and

(b) the Employee Declaration Forms furnished by his employees.

(3) Every book, record or document required to be kept under this section shall be kept for a period of at least 5 years after the completion of the transaction, act or operation to which it relates.

(4) Every person carrying on business or deriving income other than emoluments shall keep at all times such books and records on its business premises as may be prescribed.

[Added 15/21 (cio 5/8/21).]

[S. 153 amended by s. 11(r) of Act 28 of 2004 w.e.f. 28 August 2004; s. 9(z) of Act 10 of 2010 w.e.f. 24 December 2010; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021.]

154. Secrecy

(1) Subject to subsection (4) and section 76, every officer shall –

(a) before he begins to perform his duties under this Act, take an oath of fidelity and secrecy in conformity with this section; and

(b) maintain and aid in maintaining the confidentiality and secrecy of any matter relating to this Act which comes to his knowledge.

(2) Except for the purposes of –

(a) this Act;

(b) any other revenue law;

(c) the National Pensions (Registration of Employers) Regulations 1977;

(d) the Statistics Act;

(e) exchanging information as specified in section 13(2)(ab), (ac), (ad), (ae)(ii) or (ah) of the Mauritius Revenue Authority Act;
[RR 15/21 (cio 5/8/21); amended 15/22 (cio 2/8/22); 3/26 (cio 18/4/26).]

(f) the Financial Crimes Commission Act 2023; or
[Amended 11/18 (cio 9/8/18); repealed and replaced 20/23 (cio 29/3/24); Amended 3/26 (cio 18/4/26).]

(g) –
[Amended 11/18 (cio 9/8/18); R 3/26 (cio 18/4/26).]

(h) the Financial Intelligence and Anti-Money Laundering Act,

or where he is authorised in writing to do so by the Minister, no officer shall communicate to any person any matter relating to this Act.

(2A) Notwithstanding subsection (2)(d), no officer shall, for the purposes of the Statistics Act, disclose the name of an individual.
[Inserted 20/11 (cio 16/0711; amended 37/11 (cio 15/12/11).]

(3) Except where it is necessary to do so for the purpose of administering this Act or any other revenue law, or the National Pensions (Registration of Employers) Regulations 1977 or in any proceedings instituted under the Financial Crimes Commission Act 2023, no officer shall be required to produce in any Court any document or to divulge or communicate to any Court any matter coming to his knowledge in the performance of his duties as an officer.
[Amended 26/13 (cio 1/1/14); 20/23 (cio 29/3/24).]

(4) Nothing in this section shall prevent the disclosure to a taxpayer or, with his written consent, to any other person of –

(a) a document submitted to the Director-General by the taxpayer;

(b) an assessment made upon the taxpayer; or

(c) the amount of income tax paid or due by the taxpayer.

(4A) Notwithstanding subsections (1) to (4), any officer may exchange information in respect of all the taxes falling under the purview of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters signed by Mauritius.

[Inserted 9/15 (14/5/15).]

(5) Any officer who, without lawful excuse, contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 2 years.

[S. 154 added by s. 12(x) Act 25 of 2000 w.e.f. 11 August 2000; amended by s. 11(s) of Act 28 of 2004 w.e.f. 26 August 2004; s. 15(p) of Act 18 of 2008 w.e.f. 19 July 2008; s. 13(b) of Act 20 of 2011 w.e.f. 16 July 2011 s. 9(p) of Act 26 of 2013 w.e.f. 1 January 2014; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015; s 42 of Act 11 of 2107 w.e.f. 15 January 2018; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 166 of Act 20 of 2023 w.e.f. 29 March 2024; s. 15 of Act 3 of 2026 w.e.f. 18 April 2026.]

155. Service of documents

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

(2) –

(3) Any notice of assessment, determination or other notice 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; or

(b) leaving it at, or sending it to, his usual or last known business or private address; or

(c) transmitting it electronically or through any other mechanical or electronic device.

[Amended 26/13 (cio 21/12/13).]

(4) Where a person –

(a) refuses to accept delivery of a letter addressed to him; or

(b) fails to take delivery of such a letter 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.

[S. 155 amended by s. 11(t) of Act 28 of 2004; s. 15(q) of Act 18 of 2008 w.e.f. 19 July 2008.]

155A. Admissibility of documents produced by computer

(1) In any legal proceedings under this Act or any regulations made thereunder, a statement contained in a document generated by a computer shall be admissible as evidence of any fact stated therein of which direct oral evidence would be admissible if it is shown that the prescribed conditions have been satisfied.

(2) Any person giving any information under this section which is false or misleading in any material particular shall commit an offence and shall, on conviction be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

[Inserted 13/19 (cio 1/7/19).]

[S. 155A inserted by s. 26 of Act 13 of 2019 w.e.f. 25 July 2019.]

156. Validity of notice of assessment or determination

The validity of a notice of assessment or a determination made under this Act shall not be affected by reason of an error or mistake or omission as to –

(a) the name or address of the person;

(b) the date or period;

(c) the description of any income; or

(d) the amount of income tax assessed,

if the person intended to be assessed or affected is sufficiently designated and the error or mistake or omission is not likely to deceive or mislead that person.

157. Waiver of tax

(1) The Minister may, in the public interest, waive the whole or part of any income tax payable by an insurer and any of its related companies, including any amount withheld under section 93 or any amount deducted under section 111C but not remitted to the Director-General, where a special administrator has, pursuant to section 110A of the Insurance Act, been appointed to the whole or part of the business activities of the insurer and any of its related activities.

(2) In this section –

"insurer" has the same meaning as in the Insurance Act.

[S. 157 amended by Act 10 of 1998; repealed by s. 27(10)(p) of Act 33 of 2004 w.e.f. 1 July 2006; added by s. 26 of Act 10 of 2017 w.e.f. 1 January 2015.]

158. Remission of tax

The Minister may remit or order the refund of the whole or part of any income tax other than the tax payable under section 149.

159. Rulings

(1) Any person who derives or may derive any income may apply to the Director-General for a ruling as to the application of this Act to that income.

(2) An application under this section shall be in writing and shall –

(a) include full details of the transaction relating to the income together with all documents relevant to the transaction;

(b) specify precisely the question as to which the ruling is required;

(c) give a full statement setting out the opinion of that person as to the application of this Act to that income; and

(d) be accompanied by such fee as may be prescribed.

(3) The Director-General shall, subject to subsection (3B), within 30 days of the receipt of an application under this section, give a ruling on the question to the applicant.

[Amended 10/17 (cio 24/7/17); 15/21 (cio 5/8/21).]

(3A) Where an application is received under subsection (1), the Director-General may, within 30 days of the receipt of the application, request the applicant to furnish such additional documents and information as he may

require for giving the ruling.

[Inserted 15/21 (cio 5/8/21).]

(3B) Where the Director-General requests an applicant to submit any document or information under subsection (3A), the time limit for the ruling referred to in subsection (3) shall run as from the date all documents and information has been submitted.

[Inserted 15/21 (cio 5/8/21).]

(3C) Where the application is in respect of an issue which is the subject of an objection, representations before the Assessment Review Committee under the repealed section 18 of the Mauritius Revenue Authority Act or an appeal before the Tribunal, as the case may be, or an appeal before the Supreme Court or Judicial Committee of the Privy Council the Director-General shall not give a ruling on that issue.

[Inserted 10/17 (cio 24/7/17); amended 15/21 (cio 5/8/21); 13/25 (cio 5/1/26).]

(4) Subject to subsection (5), a ruling under this section shall be binding upon the Director-General.

(5) Where there is any material difference between the facts relating to the transaction and the details contained in the application, the ruling shall not be binding upon the Director-General.

(6) A ruling under this section shall be published by the Director-General in such manner as he thinks fit except that the identity of the person to whom it relates shall not be indicated.

(7) Subject to subsection (8), any person may rely upon a ruling published under subsection (6) as a statement binding on the Director-General as to the application of this Act to the facts set out in that ruling.

(8) The Director-General may, by publication in the Gazette, notify that a ruling which has been published shall cease to be binding with effect from a date which shall not be earlier than the date of the notice.

[S. 159 amended by s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

159A. 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.

[S. 159A inserted by s. 19(o) of Act 14 of 2005 w.e.f 1 July 2005; amended by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021.]

159B. Imposition of penalties and interest

The total amount of penalties and interest, other than penalties imposed under sections 101A, 109, 111R, 121, 122C and 122DA shall not exceed 100 per cent of the amount of tax due.

[S. 159A inserted by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025.]

160. Jurisdiction of Magistrate

(1) Notwithstanding –

(a) section 114(2) of the Courts Act; and

(b) section 72(5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall, subject to subsection (2), have jurisdiction to try an offence under this Act or any regulations made under this Act and may impose any penalty provided by this Act.

(2) The prosecution for an offence under any of the sections of the Act specified in the Fourth Schedule to the Mauritius Revenue Authority Act shall take place, at the sole discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

[S. 160 amended by s. 8(6)(b) of Act 17 of 2003; s. 27(10)(q) of Act 33 of 2004 w.e.f. 1 July 2006; s. 18(zzd) of Act 15 of 2006 w.e.f. 1 July 2006.]

161. Regulations

(1) The Minister may –

(a) make such regulations as he thinks fit for the purposes of this Act; or

(b) by regulations, amend the Schedules, other than the First Schedule, the Fifth Schedule and the Seventh Schedule.

(2) Any regulations made under this section may provide for the levying of fees and charges.

[S. 161 amended by s. 7(m) of Act 13 of 1996 w.e.f. 1 July 1996; s. 12(y) of Act 25 of 2000 w.e.f. 1 July 2001; s. 21(v) of Act 14 of 2009 w.e.f. 30 July 2009.]

161A. Transitional provisions

(1)-(2) –

(2A) Notwithstanding the repeal of sections 69 and 72, the provisions of those sections shall continue to apply to any company which has subscribed, on or before 30 June 2006, to the share capital issued by a company which is listed on the Stock Exchange or an equity fund or an authorised mutual fund.

(2B) (a) Notwithstanding the repeal of section 69A but subject to paragraph (b), the provisions of that section shall continue to apply to a company which has subscribed, on or before 30 June 2008, to the share capital of a company set up for the purpose of operating a spinning factory or an amount exceeding 60 million rupees or at least 20 per cent of the stated capital, whichever is the higher.

(b) The provisions of the repealed section 69A shall also apply to a company that has subscribed, on or before 30 June 2008, to the stated capital of a company engaged in weaving, dyeing and knitting of fabrics for an amount exceeding 10 million rupees or at least 20 per cent of the stated capital, whichever is the higher.

(2C) Notwithstanding the repeal of sections 70 and 72, the provisions of those sections shall continue to apply to a company holding an investment certificate in respect of a modernisation and expansion enterprise, issued under the Economic Development Board Act 2017 and in force as at 30 September 2006, which has incurred capital expenditure on or before 30 June 2006, of not less than 10 million rupees within 2 years from the date of the issue of the certificate, on the acquisition of new plant and equipment or technology for modernisation and expansion.

[Amended 11/17 (cio 15/1/18)]

(2D) –

(3)-(6) –

(6A) –

Exempt Income

(7) –

(7A) Notwithstanding the repeal of item 33 of Part I of the Second Schedule, the income of a company set up for the purpose of operating a spinning, weaving, dyeing or knitting of fabrics factory and –

(a) having started operations before 30 June 2006, shall be

exempt from income tax for a period of 10 income years as from the income year it started operations; or

(b) starting operation during the period from 1 July 2006 to 30 June 2008, shall be exempt from income tax for all income years up to and including income year ending 30 June 2016.

(7B) Notwithstanding the repeal of item 22 of Part IV of the Second Schedule, the exemption provided under that item shall continue to be granted to a company holding an investment certificate issued under the Investment Promotion (Regional Headquarters Scheme) Regulations 2001 and in force as at 30 September 2006.

(7C) Notwithstanding the repeal of item 29 of Part I of the Second Schedule, the exemption provided under that item shall continue to be granted to a company holding an investment certificate issued under the Investment Promotion (ICT Scheme) Regulations 2002 and in force as at 30 September 2006, subject to the following paragraphs –

(a) where during the period of exemption referred to in paragraph (a) of the repealed item, a company provides services to residents, the net income derived therefrom shall be subject to income tax at the rate specified in Part I of the First Schedule;

[Amended 10/17 (cio 01/7/17).]

(b) where on or after 1 July 2008 a company holding an investment certificate issued on or before 30 June 2005 does not satisfy the requirements of regulation 5 of the Investment Promotion (ICT Scheme) Regulations 2002, the net income of the company shall, notwithstanding paragraph (a) of the repealed item, be subject to income tax at the rate specified in Part I of the First Schedule;

[Amended 10/17 (cio 01/7/17).]

(c) a company holding an investment certificate issued prior to 30 September 2006 in respect of business process outsourcing/ back office operations, call centres or contact centres may, within 60 days of the date of the investment certificate, by irrevocable notice in writing to the Director-General, elect to have two thirds of its net income exempted;

(d) where a company has made an election in accordance with paragraph (c), two thirds of its net income shall be exempted from income tax up to the income year ending 30 June 2012;

(e) paragraph (a) shall not apply to the net income derived up to

30 June 2008 by a company holding an investment certificate issued on or before 30 June 2005.

(7D) Notwithstanding the other provisions of this Act, any loss incurred by a company referred to in subsections (7A), (7B) and (7C) during the period of exemption of its net income shall be available for carry forward under section 59.

(7E) Notwithstanding this Act, any payment made after 30 June 2006, by way of severance allowance, retiring allowance or commutation of pension, to a person entitled to such payment on or before 30 June 2006 shall be exempt as provided under item 4, 5, or 6 of Part II of the repealed Second Schedule.

(8) Where an employer has not, as at 20 January 2023, paid the full amount of COVID-19 levy payable under section 111Z, the unpaid amount including any outstanding penalty and interest, shall be written off.
[Inserted 12/23 (cio 20/7/23).]

(9) –

Investment Allowance

(10) Notwithstanding the repeal of section 64A, the provisions of that section shall continue to apply to –

(a) a manufacturing company that has incurred capital expenditure on the acquisition of state-of-the-art technological equipment; or

(b) an ICT company that incurs up to 30 June 2008 capital expenditure on the acquisition of new plant and machinery or computer software.

(11) –

50% Personal Income Tax Exemption on Emoluments of an Expatriate or Specified Mauritian Citizen

(12) –

Companies Operating in Freeport Zone

(13) Notwithstanding the repeal of section 49 –

(a) –
[Amended 37/11 (cio 15/12/11); repealed 26/13 (cio 1/1/14).]

(b) –
[Amended 37/11 (cio 15/12/11).]

(c) where a private freeport developer referred to in paragraph (b) is licensed prior to 1 June 2002 and is authorised to provide goods and services to a person outside the freeport zone –

(i) it shall be liable to income tax on its chargeable income computed by reference to its income derived from the provision of those goods and services at the rate specified in Part I of the First Schedule; but

[Amended 10/17 (cio 01/7/17).]

(ii) it shall be exempt from income tax payable for all income years up to and including income year ending 31 December 2013 in respect of income other than its income referred to in subparagraph (i) and thereafter be subject to tax at the rate specified in Part I of the First Schedule;

[Amended 37/11 (cio 15/12/11); 10/17 (cio 01/7/17).]

(d)-(f) –

(g) the chargeable income under paragraphs (b) and (c) shall be computed in the manner prescribed under regulation 16 of the Income Tax Regulations 1996;

(h) in this subsection, "freeport operator" and "private freeport developer" means a company licensed as such under the Freeport Act;

(i) any income derived by a private freeport developer or freeport operator from paper trading activities shall be exempt from income tax payable for all income years commencing of 1 July 2003 and ending on 31 December 2013.

(13A) Notwithstanding the repeal of section 49, the provisions of that section shall continue to apply until 30 June 2021 to any company issued with a freeport certificate on or before 14 June 2018, except that the rate of tax shall be as specified in Part IV of the First Schedule.

[Inserted 11/18 (cio 9/8/18).]

Annual and Investment Allowance

(14) Notwithstanding section 63 and the repeal of section 64 but subject to the other provisions of this subsection –

(a) a company whose application has been approved under the Economic Development Board Act 2017, or whose proposed activity has been approved under any other enactment may opt by irrevocable notice in writing to the Director-General to claim annual allowance in respect of capital expenditure incurred on or before 30 June 2009 at the rates prevailing on 30 June 2006;

[Amended 11/17 (cio 15/1/18)]

(b) where a company referred to in paragraph (a) has opted to claim annual allowance at the rates prevailing on 30 June 2006, it shall also be allowed to claim investment allowances in respect of capital expenditure incurred on or before 30 June 2009, on –

(i) the construction of industrial premises;

(ii) the acquisition of new plant and machinery; or

(iii) the acquisition of computer software;

and the company shall be allowed a deduction of 25 per cent of the capital expenditure so incurred by way of investment allowance in respect of the income year in which the expenditure is incurred;

(c) no deduction shall be allowed under paragraph (b) in respect of expenditure incurred in the acquisition of a road vehicle, other than a new bus of a seating capacity of not less than 30;

(d) subject to paragraph (e), where capital expenditure has been incurred on –

(i) the construction of industrial premises; or

(ii) the acquisition of new plant and machinery for the processing of agricultural, fisheries or livestock products, or for manufacture,

in the Island of Rodrigues, the company shall be allowed a deduction of the capital expenditure so incurred by way of investment allowance in respect of the income year in which the expenditure is incurred;

(e) no deduction shall be allowed under paragraph (b) where the person is allowed a deduction under paragraph (d);

(f) no investment allowance shall be allowed under this subsection –

(i) unless –

(A) the expenditure is incurred exclusively in the production of gross income in the income year in which the expenditure is incurred; and

(B) the provisions of section 153(1) are complied with;

(ii) in respect of expenditure incurred in the acquisition of machinery or plant which is used or second-hand machinery or plant at the date of its acquisition; or

(iii) where before the expiry of 5 years from the date on which the expenditure was incurred –

(A) the industrial premises are sold, demolished or destroyed, or ceased to be used exclusively as industrial premises;

(B) the plant or machinery is sold, scrapped or ceases to be used for the purposes of the trade carried on by the person; or

(C) the trade carried on by the person is permanently discontinued;

(g) subject to paragraph (h), where a deduction has been allowed under this subsection and any of the events specified in paragraph (f)(iii) occurs, the deduction allowed shall be withdrawn and the amount of the deduction so withdrawn shall be deemed to be the gross income of the person in the income year in which the event occurs;

(h) paragraph (g) shall not apply –

(i) where a person sells or otherwise transfers plant or machinery to a relative or to a related company and the plant or machinery sold or transferred is used by the relative or the related company for the production of gross income;

(ii) where a person sells or otherwise transfers industrial

premises to a relative or to a related company and the premises sold or transferred are used by the relative or the related company as industrial premises;

(iii) in respect of industrial premises or plant or machinery sold or otherwise transferred by a person or body of persons engaged in a specified activity to a company engaged in a specified activity provided that the company or its holding company, as the case may be, satisfies the conditions specified in section 12 of the Sugar Industry Efficiency Act.

(14A) Notwithstanding section 24 and regulation 7 and the Second Schedule to the Income Tax Regulations 1996, accelerated annual allowance shall be granted in respect of capital expenditure incurred during the period from 1 January 2013 to 30 June 2018 as follows –

Capital expenditure incurred on	**Rate of annual allowance – Percentage of**	
	Base value	**Cost**
Industrial premises dedicated to manufacturing	30	
Plant or machinery costing 50,000 rupees or less	–	100
Electronic and high-precision machinery (including computer hardware and software)	–	50
Plant and machinery (excluding passenger car) by a manufacturing company	–	50
Scientific research	–	50

[Inserted 26/12 (cio 22/12/12); repealed and replaced 9/15 (cio 14/5/15).]

(15) In subsection (14)(h) and 14(A) –
[Amended 26/12 (cio 22/12/12).]

"green technology equipment expenditure" means any capital expenditure, excluding capital expenditure on passenger car, incurred on –

(a) renewable energy;

(b) energy-efficient equipment or noise control device;

(c) water-efficient plant and machinery and rainwater harvesting equipment and system;

(d) pollution control equipment or device, including wastewater recycling equipment;

(e) effective chemical hazard control device;

(f) desalination plant;

(g) composting equipment; or

(h) equipment for shredding, sorting and compacting plastic and paper for recycling.

[Inserted 26/12 (cio 22/12/12).]

"holding company" has the same meaning as in the Companies Act;

"specified activity" means –

(a) the growing of sugar cane;

(b) the milling of sugar; or

(c) the processing of sugar cane by-products including the production of firm or continuous electricity for export to the grid through the use of bagasse or coal, as the case may be.

Losses

(16) Notwithstanding section 59, where a company referred to in subsection (14)(a) has opted to claim annual and investment allowances at the rates prevailing on 30 June 2006 and has losses arising as a result of such claim, such losses may be carried forward and set off against its net income derived in the 5 succeeding income years following the income year in which the capital expenditure has been incurred.

Voluntary Disclosure Incentive Scheme (VDIS)

(17) Where a person makes, by 31 December 2007, a voluntary disclosure of his undeclared or underdeclared income in respect of the 5 years of assessment ended 30 June 2007, he shall, at the same time, pay tax in

accordance with the disclosure at the appropriate rate in force in respect of each of the years of assessment, together with interest at the rate of 0.5 per cent per month as from the date the tax was due and payable.

(18) Where the tax and interest under subsection (17) is not paid at the time of the disclosure, any unpaid tax and interest shall carry interest at the rate of 14 per cent per annum.

(19) Where a person makes a voluntary disclosure under subsection (17) and the Director-General is satisfied with such disclosure, that person shall be deemed, notwithstanding sections 146, 147, 148 and 149, not to have committed an offence.

(20) The disclosure under subsection (17) shall be made in such form and manner as may be determined by the Director-General.

Tax Arrears Settlement Scheme (TASS)

(21) (a) Where tax arrears outstanding as at 8 June 2017 are fully paid by a person on or before 31 May 2018, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2018.

(b) In paragraph (a) –

"tax arrears" –

(a) means tax and penalty due and payable under an assessment issued or a return submitted on or before 30 June 2015; but

(b) does not include tax due under an assessment in respect of which representations are pending before the Assessment Review Committee, or an appeal is pending before the Supreme Court or Judicial Committee of the Privy Council.

[Repealed and replaced 37/11 (cio 1/1/12); amended 26/12 (cio 22/12/12); RR 10/17 (cio 24/7/17).]

(22) (a) Notwithstanding subsection (21), where tax is due as at 31 December 2012 under an assessment issued or a return submitted on or before 01 July 1996, the Director-General may refer the case, whether or not the person has made an application, to the Panel set up under paragraph (b).

(b) The Director-General shall set up a Panel consisting of at least 3 officers, to review and revise the tax, penalties and interest outstanding as at 31 December 2012, in such manner as the Panel may deem appropriate, having

regard to the person's financial position or personal circumstance.

(c) The Panel may require the person to appear before it, and provide such information as may be required.

(d) The Director-General may, pursuant to paragraph (b), enter into an agreement with the person for settlement of the debt.

[Repealed and replaced 37/11 (cio 1/1/12); 26/12 (cio 22/12/12).]

(23) Subsections (21) and (22) shall not apply to any person –

(a) who has been convicted on or after 1 July 2001 of an offence relating to;

(b) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or

(c) in relation to whom an enquiry is being conducted into an act of,

trafficking of dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

[Repealed and replaced 37/11 (cio 1/1/12).]

Tax Liability of Companies

(24) Every company which, in respect of the year of assessment 2008-2009, has a turnover exceeding 100 million rupees and pays tax under Sub-part AA of Part IV during that year of assessment, the company may pay any tax payable in accordance with its return of income for that year of assessment in 3 equal and consecutive yearly instalments starting as from the year of assessment 2008-2009 within the time specified in section 116.

(25) Every company which, in respect of the year of assessment 2009-2010, has a turnover not exceeding 100 million rupees and pays tax under Sub-part AA of Part IV during that year of assessment, the company may pay any tax payable in accordance with its return of income for that year of assessment in 3 equal and consecutive yearly instalments starting as from the year of assessment 2009-2010 within the time specified in section 116.

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.

Registration of construction projects

(27) For the purpose of benefitting from exemption of registration duty and land transfer tax under section 45A (5) of the Land (Duties and Taxes) Act –

(a) on the transfer to a company of a plot of freehold land during the period 1 January 2009 to 31 December 2010 for the construction of any building thereon for sale, renting or its own use; or

(b) upon transfer, on or before 30 June 2011, by a company of a plot of freehold land together with a building or part of a building thereon or by way of a *vente à terme* under article 1601-2, or a *vente en l'état futur d'achèvement* under article 1601-3, of the Code Civil Mauricien, the construction of which has started on or after 1 January 2009,

that company may, subject to subsections (28) to (30), register with the Director-General during the period 1 January 2009 to 31 December 2010 for such construction project.

(28) Registration under subsection (27) shall be subject to the conditions that –

(a) the company is a company incorporated or registered under the Companies Act;

(b) the total costs of construction of the buildings under the project exceed 50 million rupees by 30 June 2011;

(c) the company submits at the time of registration –

(i) a brief on the nature of its business;

(ii) the site plan, location plan, extent and transcription volume number of the land;

(iii) the pre-sale agreement in respect of the land, if any;

(iv) a business plan including project components and description, total investment, estimated total costs of construction and implementation schedule indicating the estimated costs of works;

(v) the estimated number of jobs to be created during construction and thereafter; and

(vi) the Outline Planning Permission (OPP) from the relevant local authority.

(29) For the purpose of the exemption of registration duty and land transfer tax, the costs of construction referred to in subsections (28) (b) and (32) (b) shall not include the costs of ancillary infrastructure works such as roads, walls, drains, landscaping and utility services.

(30) Subsection (27) shall not apply to a company implementing a project under the Investment Promotion (Real Estate Development Scheme) Regulations 2007.

(31) Where a company is registered with the Director-General under subsection (27), the Director-General shall issue to the company a certificate of registration on such terms and conditions, and in such form and manner, as he may determine.

Monitoring costs of construction of building

(32) For the purpose of monitoring the costs of construction of the building by the Director-General, the company registered under subsection (27) shall –

(a) notify the Director-General in writing of the date on which the construction has started; and

(b) submit to the Director-General, a report from a quantity surveyor certifying the progress of works and the costs of construction works completed, not later than 15 days after each period of 6 months from the beginning of the construction.

Notification to Registrar-General

(33) The Director-General shall, notwithstanding section 154, give written notice to the Registrar-General that the company has satisfied or has failed to satisfy the condition specified in subsection (28) (b).

Application of subsections (27) to (33) to leasehold land

(34) Subsections (27) to (33) shall, subject to subparagraph (b), shall apply to leasehold land.

Taxation of income derived by individuals during the period of 1 July to 31 December 2009

(35) Notwithstanding the other provisions of this Act –

(a) income derived by an individual in the period 1 July to 31 December 2009 shall be deemed to be derived in the income year ending on 31 December 2009 and shall be taxable in the year of assessment ending on 31 December 2010;

(b) subject to the conditions provided under section 27, an individual shall be entitled to an income exemption threshold as follows –

(i) Category A – 129,230 rupees;

(ii) Category B – 188,460 rupees;

(iii) Category C – 220,770 rupees;

(iv) Category D – 242,310 rupees;

(v) Category E – 153,460 rupees;

(vi) Category F – 212,690 rupees;

(c) an individual shall not be entitled to claim an income exemption threshold in respect of –

(i) Category B or Category F, where the net income and exempt income of his dependent exceed 59,230 rupees;

(ii) Category C, where the net income and exempt income of his second dependent exceed 32,310 rupees;

(iii) Category D, where the net income and exempt income of his third dependent exceed 21,540 rupees;

(d) where the net income and exempt income of the first dependent, second dependent and third dependent of an individual claiming an income exemption threshold do not exceed 59,230 rupees, 32,310 rupees and 21,540 rupees respectively, the net income of the dependent or dependents shall be deemed to be, and shall be added to, the net income of that individual;

(e) every individual who, in the CPS quarter ending 30 September 2009, derives gross income falling under Sub-part B of Part VIII –

(i) which exceeds the CPS threshold, whether or not he has a chargeable income for that CPS quarter; or

(ii) which does not exceed the CPS threshold, but has a chargeable income for that CPS quarter,

shall submit to the Director-General in respect of that CPS quarter, a Statement of Income not later than 31 December 2009 and at the same time pay any tax payable in accordance with that Statement of Income;

(f) the computation of chargeable income and tax thereon under paragraph (e) shall be governed by the conditions specified under Sub-part B of Part VIII;

(g) the due date for the submission of return and payment of tax under section 112 for the income year ending on 31 December 2009 shall be 5 April 2010;

(h) for the purposes of Sub-Part BB of Part VIII and section 112 (c), the income threshold of 385,000 rupees is reduced to 207,310 rupees in respect of the income year ending on 31 December 2009;

(i) the National Residential Property Tax imposed by section 111M on an individual owning a residential property referred to in Sub-part BB of Part VIII shall be calculated in respect of the income year ending on 31 December 2009 at 50 per cent of the rates specified in the Seventh Schedule;

(j) an individual shall be deemed to be resident in Mauritius in the income year ending on 31 December 2009 where he –

(i) has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;

(ii) has been present in Mauritius in that income year, for a period of, or an aggregate period of, 90 days or more; or

(iii) has been present in Mauritius in that income year and the 2 preceding income years, for an aggregate period of 225 days or more;

CSR Fund

(36) The amount of profit that a company is required to transfer to the CSR Fund under section 50L out of its book profit derived in the year forming the basis for the year of assessment ending on 30 June 2010 shall be calculated by applying the following formula –

$$\frac{2}{100} \times \frac{b}{12} \times n$$

Where –

b is the book profit derived by the company in the year forming the basis for the year of assessment ending on 30 June 2010;

n is the number of months starting on 1 July 2009 to the end of the accounting year of the company forming the basis for the year of assessment ending on 31 December 2010.

Tax credit in respect of tax withheld from interest in income year 2010

(37) (a) Where income tax has been deducted by a financial institution from interest made available to an individual in the income year ending 31 December 2010, the individual may claim a credit in respect of the amount of income tax so deducted in 2 equal instalments from his tax liability in respect of the income years ending 31 December 2011 and 31 December 2012.

(b) Any credit under subparagraph (a) remaining unrelieved from the tax liability of the individual in respect of the income year ending 31 December 2011, shall be carried forward to the following income year ending 31 December 2012.

(c) Any credit remaining unrelieved from the tax liability of the individual in respect of the income year ending 31 December 2012, shall be refunded to the individual, following the submission of his annual return of income under section 112.

Effective date of items 18 to 23 in Sub-Part C of Part II of Second Schedule

(38) Notwithstanding any enactment, items 18 to 23 in Sub-part C of Part II of the Second Schedule shall be deemed to have had effect on 1 January 2011.
[Added 20/11 (cio 16/07/11).]

Voluntary Disclosure of Income Arrangement (VDIA)

(39) (a) Where, on or before 30 September 2013, a person makes a

voluntary disclosure of his undeclared income in respect of any year of assessment preceding the year of assessment ending on 31 December 2013, he shall, at the same time, pay tax on that income at the rate of 15 per cent of his chargeable income, free from any penalty and interest that may have become due in accordance with this Act.

(b) The tax liability in respect of any undeclared income disclosed under paragraph (a) shall be computed, but for the tax rate, in accordance with the provisions of this Act in force in respect of the year for which the income is declared.

[Inserted 37/11 (cio 1/1/12);repealed and replaced 26/12 (cio 22/12/12).]

(40) Where a person who has been assessed to tax in respect of a year of assessment –

(a) has objected to the assessment under section 131A;

(b) has lodged a representation with the Clerk to the Assessment Review Committee; or

(c) has appealed to the Supreme Court or to the Judicial Committee of the Privy Council,

and the objection, representation or appeal is pending as at 30 September 2012, he may apply to the Director-General for the income assessed to be considered as a voluntary disclosure of his undeclared income under subsection (39).

[Repealed and replaced 26/12 (cio 22/12/12).]

(41) Where a person who has made an application under subsection (40) withdraws his objection, representation or appeal, as the case may be, his tax liability in respect of the income assessed shall be re-computed without any penalty and interest that may have become due and after taking into account any agreement reached between the taxpayer and the Director-General on any item under dispute.

[Inserted 37/11 (cio 1/1/12); repealed and replaced 26/12 (cio 22/12/12).]

(42) (a) Where the tax under subsection (39) or (41), as the case may be, is not paid in full on or before 30 September 2013, any unpaid tax shall carry interest at the rate of 0.5 per cent per month.

[Inserted 37/11 (cio 1/1/12); repealed and replaced 26/12 (cio 22/12/12); amended 9/15 (14/5/15).]

(b) The disclosure under this section shall be made in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(c) Failure to comply with any condition under this subsection

shall entail the withdrawal of any benefit under this section to the taxpayer.

(43) Where a person makes a voluntary disclosure of his undeclared income under subsection (39) and the Director-General is satisfied with such disclosure, that person shall be deemed, notwithstanding sections 146, 146B, 147, 148 and 149, not to have committed an offence.

[Inserted 37/11 (cio 1/1/12).]

(44) Subsections (39) to (43) shall not apply to any person –

(a) who has been convicted on or after 1 July 2001 of an offence relating to;

(b) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or

(c) in relation to whom an enquiry is being conducted into an act of,

trafficking of dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

[Inserted 37/11 (cio 1/1/12).]

Registration of construction of housing estates

(45) For the purpose of benefiting from exemption of registration duty and land transfer tax under section 27 of the Registration Duty Act and section 45A(9) of the Land (Duties and Taxes) Act –

(a) on the transfer to a company of a plot of freehold land during the period 1 January 2012 to 31 December 2020 for the construction of any housing estate thereon for sale; or

[Amended 9/15 (14/5/15); 18/16 (cio 7/9/16); 7/2020 (cio 7/8/2020).].]

(b) on transfer, not later than not later than 30 June 2022, by the company of a plot of land *together with a housing unit or by way of a vente* en l'état futur d'achèvement under article 1601-3 of the Code Civil Mauricien, the construction of which has started on or after 1 January 2012,

[Amended 9/15 (14/5/15); 18/16 (cio 7/9/16); 7/2020 (cio 7/8/2020).]

that company may, subject to subsections (47) and (48), register with the Director-General during the period from 1 January 2012 to 30 June 2019 for such construction of housing estates.

[Inserted 37/11 (cio 1/1/12); amended 26/13 (cio 1/1/14); 9/15 (14/5/15); 18/16 (cio 7/9/16).]

(46) Registration under subsection (45) shall be subject to the conditions that –

(a) the company is a company incorporated or registered under the Companies Act;

(b) the company submits at the time of registration –

(i) a brief on the nature of its business;

(ii) the site plan, location plan, extent and transcription volume number of the land;

(iii) the pre-sale agreement in respect of the land, if any;

(iv) a business plan, including project components and description, total investment, estimated total costs of construction and implementation schedule; and

(v) the Outline Planning Permission (OPP) from the relevant local authority;

(c) the housing estate comprises at least 5 residential units, the construction of which shall be completed not later than December 2021; and

[Amended 18/16 (cio 7/9/16); 7/2020 (cio 7/8/2020).]

(d) the sale of a residential unit shall, where the registration id made –

(i) from 1 January 2012 to 31 December 2012, not exceed 2.5 million rupees;

[Amended 7/2020 (cio 7/8/2020).]

(ii) from 1 January 2014 to 30 June 2019, not exceed 6 million rupees; or

[Amended 7/2020 (cio 7/8/2020).]

(iii) from 1 July 2020 to 31 December 2020, not exceed 7 million rupees.

[Added 7/2020 (cio 7/8/2020).]

[Inserted 37/11 (cio 1/1/12); amended 26/13 (cio 21/12/13); 9/15 (cio 14/5/15); 18/16 (cio 7/9/16).]

(47) Where a company is registered with the Director-General under subsection (45), the Director-General shall issue to the company a certificate of registration on such terms and conditions, and in such form and manner, as he

may determine.
[Inserted 37/11 (cio 1/1/12).]

(48) For the purposes of monitoring the construction of the housing estate by the Director-General, the company registered under subsection (45) shall notify the Director-General in writing of the date on which the construction has started and the date the construction of the housing estate is completed.
[Inserted 37/11 (cio 1/1/12).]
Notification to Registrar-General

(49) The Director-General shall, notwithstanding section 154, give notice in writing to the Registrar-General that a company has satisfied or has failed to satisfy the condition specified in subsection (46).
[Inserted 37/11 (cio 1/1/12).]

(50) (a) Subject to the other provisions of this subsection, where a company which carries on in Mauritius the business of manufacturing or producing any of the goods or products specified in column 1 of the Ninth Schedule, has incurred capital expenditure exceeding 100 million rupees, during the period 1 January 2014 to 30 June 2016, on new plant and machinery and such plant and machinery is used in that activity, it shall be allowed a tax credit, by way of deduction from its income tax otherwise payable in respect of the year of acquisition and for each of the 2 subsequent income years, of an amount equal to 5 per cent per annum of the cost of the plant and machinery.
[Amended 18/16 (cio 7/9/16).]

(b) Subject to paragraph (c), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(c) No deduction under paragraph (b) in respect of a capital expenditure shall be carried forward beyond a period of 5 consecutive income years following the income year in which the capital expenditure was incurred.

(d) Where in an income year the plant and machinery is sold or otherwise transferred, within a period of 5 years from the date of its acquisition, the tax credit shall be withdrawn and any tax credit claimed shall be deemed to be income tax payable to the Director-General in that income year.

(e) In this subsection –

"plant and machinery" does not include motor cars.
[Inserted 26/13 (cio 1/1/14).]

(50A) (a) Subject to this subsection, where during the period 1 July 2016 to 30 June 2020 –

(i) a company which carries on in Mauritius the business of manufacturing or producing any of the goods or products specified in the Ninth Schedule has incurred capital expenditure on new plant and machinery and such plant and machinery is used in that activity; or

(ii) a company has invested in the share capital of a subsidiary company engaged primarily in the setting up and management of an accredited business incubator,

it shall be allowed, by way of a deduction from its income tax otherwise payable in respect of the year of acquisition or investment and for each of the 2 subsequent income years, a tax credit.

[RR 10/17 (cio 1/7/17).]

(aa) Subject to paragraph (ab), the tax credit referred to in paragraph (a) shall be –

(i) computed at the rate specified in the Ninth Schedule; or

(ii) an amount equal to 15 per cent of the investment in the share capital of a subsidiary company engaged primarily in the setting up and management of an accredited business incubator subject to a maximum of 3 million rupees.

[Inserted 10/17 (cio 01/7/17).]

(ab) Notwithstanding paragraph (aa), where a company referred to in paragraph (a)(i) derives gross income exclusively from the export of goods or derives gross income from the export of goods and other activities, the tax credit shall be computed in such manner as may be prescribed.

[Inserted 10/17 (cio 01/7/17).]

(b) Subject to paragraph (c), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(c) No deduction under paragraph (b) in respect of a capital expenditure shall be carried forward beyond a period of 10 consecutive income years following the income year in which the capital expenditure was incurred.

(d) Where, in an income year, the plant and machinery or the shares are sold or otherwise transferred, within a period of 5 years from the date of its acquisition, the tax credit claimed shall be deemed to be income tax

payable to the Director-General in that income year.

(e) In this subsection –

"plant and machinery" does not include motor cars.
[Inserted 18/16 (cio 7/9/16).]

Taxation of income derived by individuals during the period 1 January to 30 June 2015

(51) Notwithstanding this Act –

(a) income derived by an individual in the period 1 January to 30 June 2015 shall be deemed to be derived in the income year ending on 30 June 2015 and shall be taxable in the year of assessment ending on 30 June 2016;

(b) subject to the conditions provided under section 27, an individual shall be entitled to an income exemption threshold as follows –

(i) Category A – 137,500 rupees;

(ii) Category B – 192,500 rupees;

(iii) Category C – 222,500 rupees;

(iv) Category D – 242,500 rupees;

(v) Category E – 162,500 rupees;

(vi) Category F – 217,500 rupees;

(c) an individual shall not be entitled to claim an income exemption threshold in respect of –

(i) Category B or F, where the total of the net income and exempt income of his dependent exceeds 55,000 rupees;

(ii) Category C, where the total of the net income and exempt income of his second dependent exceeds 30,000 rupees;

(iii) Category D, where the total of the net income and exempt income of his third dependent exceeds 20,000 rupees;

(d) where the total of the net income and exempt income of the first dependent, second dependent and third dependent of an individual claiming an income exemption threshold does not exceed 55,000 rupees, 30,000 rupees and 20,000 rupees respectively, the net income of the dependent or dependents shall be deemed to be, and shall be added to, the net income of that individual;

(e) Additional Exemption

(i) where the dependent under Category B, C, D or F is a child pursuing a non-sponsored full-time undergraduate course at a higher education institution, the person shall, in addition to the income exemption threshold he is entitled to, be eligible to an additional exemption of –

[Amended 23/17 (cio 16/1/2020).]

(A) 40,000 rupees in respect of each dependent pursuing his undergraduate course in Mauritius at a higher education institution registered with the Higher Education Commission established under the Higher Education Act 2017; or

[Amended 23/17 (cio 16/1/2020).]

(B) 62,500 rupees in respect of each dependent pursuing his undergraduate course outside Mauritius at a recognised institution;

(ii) no exemption under subparagraph (i) shall be allowed –

(A) where the tuition fees for the period 1 January to 30 June 2015, excluding administration and student union fees, are less than 44,500 rupees for a child following an undergraduate course in Mauritius; or

(B) where the income referred to in section 27A(5) of the person, or the spouse of the person, as the case may be, exceeds one million rupees for the period 1 January to 30 June 2015;

(C) in respect of the same dependent for more than 3 and a half consecutive years;

(f) the relief under section 27A(1) and (2) shall be allowed for 5 consecutive years starting as from January 2011 and shall be –

(i) 60,000 rupees, in the case of a couple where either spouse is a dependent spouse;

(ii) 60,000 rupees, in the case of a couple where neither spouse is a dependent spouse or, at the spouses' option, divided equally for each spouse; or

(iii) in any other case, 60,000 rupees provided that in the case of a couple, the relief shall not exceed, in the aggregate, 60,000 rupees,

or the actual amount, whichever is the lesser;

(g) no relief under section 27A(1) shall be allowed where the income of the person, or the spouse of the person, as the case may be, exceeds one million rupees for the period 1 January to 30 June 2015;

(h) the relief under section 27B(2) shall not exceed the amount specified in column 2 corresponding to the category specified in column 1 of the following table –

COLUMN 1	**COLUMN 2**
Category claimed as Income Exemption Threshold	**Premium allowable (Rs)**
Category A (no dependent)	6,000
Category B (one dependent)	6,000 for self
	+ 6,000 for dependent
Category C (2 dependents)	6,000 for self
	+ 6,000 for first dependent
	+ 3,000 for second dependent

Category D (3 dependents)	6,000	for self
	+ 6,000	for first dependent
	+ 3,000	for second dependent
	+ 3,000	for third dependent
Category E (retired or disabled person with no dependent)	6,000	
Category F (retired or disabled person having one dependent)	6,000	for self
	+ 6,000	for dependent

(i) where an individual is required under section 106 to submit a CPS Statement of Income for the quarter ended 31 March 2015, the due date for the submission of the CPS Statement and the payment of tax shall be not later than 26 June 2015;

(j) the computation of chargeable income and tax thereon under paragraph (i) shall be governed by the conditions specified in Sub-part B of Part VIII;

(k) the due date for the submission of return and payment of tax under section 112 for the income year ending on 30 June 2015 shall be 30 September 2015;

(l) notwithstanding paragraph (k), where an individual submits his return under section 112 electronically through the computer system of the Authority and at the same time makes payment, through Internet banking, to the Director-General, of the tax payable in accordance with the return, the due date for the submission and for payment shall be 15 October 2015;

(m) an individual shall be considered to be resident in Mauritius in the income year ending on 30 June 2015 where he –

(i) has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;

(ii) has been present in Mauritius in that income year for a period of, or an aggregate period of, 90 days or more; or

(iii) has been present in Mauritius in that income year and the 2 preceding income years for an aggregate period of 225 days or more;

(n) the Statement of Emoluments and Tax Deduction required to be given by an employer to an employee and the Return of employees required to be given by an employer to the Director-General under regulation 22 of the Income Tax Regulations 1996 not later than 15 August 2015 shall be in respect of the period 1 January 2015 to 30 June 2015.

[Inserted 9/15 (14/5/15).]

Taxation of income derived by persons other than individuals during the period 1 January to 30 June 2015

(52) Notwithstanding this Act –

(a) where a company has an approved return date ending on any date falling on or between 1 January and 30 June 2015, the return required to be submitted under section 116 shall be for the year of assessment 2015/2016 which shall follow the return required to be submitted under that section for the year of assessment 2014 and this shall be taken into account when determining the time limit to make assessments under section 130;

(b) where a company has an approved return date ending on any date falling on or between 1 July and 31 December 2015, the return required to be submitted under section 116 shall be for the year of assessment 2015/2016 which shall follow the return required to be submitted under that section for the year of assessment 2015 and this shall be taken into account when determining the time limit to make assessments under section 130;

(c) where a company has an approved return date ending on any date falling on or between 1 January and 30 June 2015, the company shall not carry forward and set-off any unrelieved amount of loss under section 59(2), subject to section 59(3), in its return required to be submitted under section 116 for the year of assessment 2015/2016 where the loss relates to the year of assessment 2009;

[Amended 10/17 (cio 24/7/17).]

(d) where a company has an approved return date ending on any date falling on or between 1 July and 31 December 2015, the company shall not carry forward and set-off any unrelieved

amount of loss under section 59(b), subject to section 59(c), in its return required to be submitted under section 116 for the year of assessment 2015/2016 where the loss relates to the year of assessment 2010;

[Amended 10/17 (cio 24/7/17).]

(e) where a person has an approved return date ending on any date falling in December 2014, the due date for submission of return and payment of tax under section 116 shall be 26 June 2015;

(f) the statement required to be given by a payer to a payee and to the Director-General under section 111K(1), not later than 15 August 2015 and shall be in respect of the period 1 January 2015 to 30 June 2015;

(g) the returns and statements required to be submitted or given under sections 119(1) and (2), 119A(1) and 120(1), not later than 30 September 2015 and shall be in relation to the period 1 January 2015 to 30 June 2015.

[Added 9/15 (14/5/15).]

Taxation of income derived by individuals for the income years 2015/2016 and 2016/2017

(52A) Notwithstanding this Act and any other enactment, an individual shall be considered to be resident in Mauritius in each of the income years 2015/2016 and 2016/2017 where he –

(a) has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;

(b) has been present in Mauritius in each of those income years for a period of 180 days or more; or

(c) has been present in Mauritius in each of those income years and the 2 preceding income years for an aggregate period of 225 days or more.

[Inserted 10/17 (cio 24/7/17).]

Obligation to Withhold PAYE for September 2016

(53) Every employer shall, for the purpose of withholding income tax in accordance with section 96 for the month of September 2016, take into account the amount of income exemption threshold claimed by the employee in his Employee Declaration Form in respect of the income year ending 30 June 2016.

[Added 18/16 (cio 7/9/16).]

Excess CSR Payment

(54) Where on the coming into operation of section 50L, a company has paid out its CSR Fund, a sum in excess of the amount provided for under that Fund, the excess amount referred to in the repealed section 50L(6) may be carried forward and offset in equal instalments against any amount to be remitted under section 50L(2)(a) in respect of 5 succeeding years starting as from year of assessment 2016/2017.

[Added 18/16 (cio 7/9/16).]

(55) (a) Where, during the period 1 July 2017 to 30 June 2027, a person has incurred any qualifying expenditure directly related to his existing trade or business, he may, in the income year in which the qualifying expenditure was incurred, deduct twice the amount of the expenditure, provided the research and development is carried out in Mauritius and no deduction has been claimed under section 24.

[Amended 15/21 (cio 5/8/21).]

(b) Notwithstanding section 18, where, during the period 1 July 2017 to 30 June 2022, a person has incurred qualifying expenditure which is not directly related to his existing trade or business, the Director-General may allow a deduction of the expenditure in the income year in which the expenditure was incurred.

(c) In this subsection –

"qualifying expenditure" –

(a) means any expenditure relating to research and development; and

(b) includes –

(i) expenditure incurred on innovation, improvement or development of a process, product or service;

(ii) staff costs, consumable items, computer software directly used in research and development and subcontracted research and development.

[Added 10/17 (cio 017/17).]

Definition of foreign source income

(56) Notwithstanding the amendment brought to the definition of

"foreign source income" in section 2, the following provisions shall continue to apply –

(a) in the case of a corporation issued with a Category 1 Global Business Licence under the Financial Services Act on or before 16 October 2017, the foreign source income shall, up to 30 June 2021, include income derived from its transactions with non-residents or corporations holding a Global Business Licence under the Financial Services Act;

(b) in the case of a bank holding a banking licence under the Banking Act, the foreign source income shall, up to the year of assessment commencing on 1 July 2019, include income derived from its banking transactions with –

(i) non-residents; or

(ii) corporations holding a Global Business Licence under the Financial Services Act.

[Added 11/18 (cio 9/8/18).]

Category 2 Global Business Companies

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

(b) Subsection (a) shall not apply to –

(i) such intellectual property assets acquired from a related party after 16 October 2017;

(ii) such intellectual property assets acquired from an unrelated party, or such newly created intellectual property assets, after 30 June 2018;

(iii) income derived from such specific assets acquired or projects started after 31 December 2018,

as the Director-General may determine.

[Added 11/18 (cio 9/8/18); amended 7/8/2020 (cio 7/8/2020).]

Tax credit in respect of expenditure on new plant and machinery

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

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

(c) In this subsection –

"plant and machinery" does not include motor cars.
[Added 11/18 (cio 9/8/18).]

Deduction in respect of emoluments payable to homeworkers

(58A) (a) Subject to paragraph (b), where, during the period 1 July 2020 to 30 June 2029, a manufacturing company incurs capital expenditure on new plant and machinery, artificial intelligence and patents, it shall be allowed, in the year of acquisition and in each of the 2 subsequent income years, a tax credit of an amount equal to 15 per cent of the cost of the new plant and machinery, artificial intelligence and patents.
[Amended 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24); 14/26 (cio 13/8/26).]

(aa) Subject to paragraph (ab), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.
[Inserted 15/21 (cio 5/8/21).]

(ab) Where a company is engaged in the manufacture of both alcoholic and non-alcoholic beverages and has incurred capital expenditure on new plant and machinery, artificial intelligence and patents used exclusively for the production of non-alcoholic drinks, it shall be allowed to claim the deduction under paragraph (a).
[Inserted 12/23 (cio 20/7/23); Am 11/24 (cio 27/7/24).]

(ac) No deduction under paragraph (aa) in respect of a capital expenditure shall be carried forward beyond a period of 10 consecutive income years following the income year in which the capital expenditure was incurred.
[Inserted 15/21 (cio 5/8/21).]

(b) In this subsection –

"plant and machinery" does not include motor cars.
[Inserted 7/2020 (cio 7/8/2020).]

(58B) (a) Subject to the other provisions of this section, where, during the period starting on 1 July 2025 and ending on 30 June 2030, a qualifying small business or service provider as specified in the Fourteenth Schedule, with annual turnover not exceeding 10 million rupees has incurred capital expenditure not exceeding 500,000 rupees on new equipment and the equipment is used in its business activity, it shall be allowed by way of a deduction from its income tax otherwise payable in respect of the year of acquisition and for each of the subsequent 2 income years, a tax credit equivalent to 5 per cent of the cost of acquisition.

(b) Subject to paragraph (c), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(c) No deduction under paragraph (a) in respect of a capital expenditure shall be carried forward beyond a period of 5 consecutive income years following the income year in which the capital expenditure was incurred.

(d) In this section –

"equipment" does not include motor vehicles.

[Inserted 18/25 (cio 9/8/25).]

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

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

(i) he has acquired the necessary information technology system to enable the homeworker to work from home;

(ii) he employs more than 5 homeworkers at any time during the year;

(iii) the monthly emoluments, excluding the end of year bonus under the End of the Year Gratuity Act, payable to the homeworker do not exceed 100,000 rupees; and

(iv) the Director-General is satisfied that the homeworker has started to work from home on or after 1 July 2018.

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

(d) In this subsection –

"homeworker" has the same meaning as in the Employment Rights Act.

[Added 11/18 (cio 9/8/18).]

Tax credit in respect of expenditure on information technology system

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

[Added 11/18 (cio 9/8/18).]

Investment banking licence

(61) Notwithstanding the deletion of item 30(1)(c) of Sub-part C of Part II of the Second Schedule, the provisions of that section shall continue to apply to any corporation issued with an investment banking licence during the period starting on 1 September 2016 and ending on 8 August 2018 for a period of 5 income years as from the income year in which the corporation was granted its licence.

[Added 11/18 (cio 9/8/18); amended 12/23 (cio 20/7/23).]

Imposition of tax on banks

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

[Added 11/18 (cio 9/8/18).]

Voluntary Disclosure of Income Scheme – Foreign Assets

(63) (a) Where, on or before 31 March 2020, a person makes a voluntary disclosure of his undeclared income in respect of any year of assessment preceding the year of assessment ending on 30 June 2020, he shall, at the same time, pay tax on that income at the rate of 15 per cent of his chargeable income, free from any penalty and interest which may have become due in accordance with this Act.

(b) The Scheme shall apply only to undisclosed income derived from Mauritius but held offshore in bank accounts or used to purchase assets offshore.

(c) Where the tax under paragraph (a) is not paid in full on or before 31 March 2020, any unpaid tax shall carry interest at the rate of 0.5 per cent per month.

(d) The disclosure under this subsection shall be made in such form and manner, and the payment of any tax liability shall be governed by such other conditions, as the Director-General may determine.

(e) Paragraphs (a) to (d) shall not apply to any person –

(i) who has been convicted on or after 1 July 2001 of an offence relating to;

(ii) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or

(iii) in relation to whom an enquiry is being conducted into an act of,

trafficking in dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

(f) The disclosure under paragraph (a) shall be supported by documentary evidence on existence of offshore assets.

[Added 13/19 (cio 1/7/19).]

Additional investment allowance to companies affected by COVID-19

(64) (a) Subject to paragraph (b), where a company has, during the period 1 March 2020 to 30 June 2020, incurred capital expenditure on the acquisition of new plant and machinery, it shall, in addition to the deduction to which it may be entitled under section 63, be allowed a deduction of 100 per cent of the capital expenditure so incurred by way of investment allowance in respect of the income year in which the expenditure is incurred.

(b) A company shall be entitled to the additional allowance under paragraph (a) provided that it satisfies the Director-General that it has been adversely affected by COVID-19.

(c) In this subsection –

"COVID-19" has the same meaning as in section 150B(1);

"plant and machinery" does not include motor cars.
[Added 7/2020 (cio 7/8/2020).]

Extension of time for payment of corporate income tax for companies operating in the tourism industry

(65) Notwithstanding this Act or section 21R(2) of the Mauritius Revenue Authority Act, any company engaged in an activity in the tourism industry specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996 is and having an accounting period ending on any date during the period September 2019 to June 2020 shall pay the tax due in accordance with its annual return of income submitted under section 116 as follows –

(a) half of the tax on or before 29 December 2020; and

(b) the remainder on or before 28 June 2021.
[Added 7/2020 (cio 7/8/2020).]

(66) Notwithstanding this Act, where a company specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996 is required to pay tax under Sub-part AA for any quarter and the due date for payment falls during the calendar year 2020, it shall pay the tax as follows –

(a) half of the tax on or before 29 December 2020; and

(b) the remainder on or before 28 June 2021.
[Added 7/2020 (cio 7/8/2020).]

Extension of time for the submission of APS Statement and payment of the tax under APS

(67) Notwithstanding this Act and subject to subsection (68), where a company, other than a company specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996, is required to submit an APS Statement and pay tax under Sub-part AA of Part IV in respect of a quarter and the due date for the submission of the statement and payment of the tax for that quarter falls in any of the months of November 2020 to May 2021, it shall submit the statement and pay the tax due on or before 30 June 2021.
[Inserted 15/21 (cio 5/8/21).]

(68) (a) Notwithstanding this Act and subject to paragraphs (b) and (c), a company whose accounting period ends in the month of November 2020 or December 2020 shall not be required to submit an APS Statement and pay tax

under Sub-part AA of Part IV in respect of the quarter ending in August 2020 or September 2020, respectively.

(b) Paragraph (a) shall not apply to a company –

(i) where accounting period ends in the month of November 2020 or December 2020; and

(ii) which fails to submit its return and pay tax in accordance with section 116 with respect to the accounting period ending in the month of November 2020 or December 2020.

(c) Paragraphs (a) and (b) shall not apply to a company specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996.

[Inserted 15/21 (cio 5/8/21).]

Waiving of obligation for the submission of CPS Statement and payment of the tax under CPS

(69) Notwithstanding this Act and subject to subsection (70), no CPS Statement is required to be submitted or tax paid, under Sub-part B of Part VIII, in respect of any CPS quarter of the income year commencing on 1 July 2020.

[Inserted 15/21 (cio 5/8/21).]

(70) The return required to be submitted under section 112 shall include the income derived by an individual with respect to the income year commencing on 1 July 2020 and the chargeable income and tax payable shall be calculated in relation to that year.

[Inserted 15/21 (cio 5/8/21).]

(71) (a) Notwithstanding the repeal of subsection 46(3), the exemption provided under that subsection shall continue to apply up to Year of Assessment 2024-2025 to any trust which –

(i) is set up before 30 June 2021;

(ii) qualifies under subsection 46(2); and

(iii) deposits a declaration of non-residence for any of the income year covered by the grandfathering period with the Director-General within three months after the expiry of that income year.

(b) Subparagraph (a) shall not apply to –

(i) intellectual property assets acquired from a related party after 30 June 2021;

(ii) intellectual property assets acquired from an unrelated party, or to such newly created intellectual property assets, after 30 June 2021;

(iii) income derived from such specific assets acquired, or projects started, after 30 June 2021, as the Director-General may determine.

(c) In subparagraph (b) –

"intellectual property asset" includes any –

(i) copyright of literary, artistic or scientific work;

(ii) patent, trade mark, design or model;

(iii) plan; or

(iv) secret formula or process.

[Inserted 15/21 (cio 1/7/22).]

(72) (a) Notwithstanding the repeal of subsections (2) and (3) of section 49A, the provisions of these subsections shall continue to apply up to Year of Assessment 2024-2025 to any Foundation which –

(i) has been set up before 30 June 2021;

(ii) qualified under the repealed subsection 49A(2); and

(iii) deposits a declaration of non-residence for any of the income year covered by the grandfathering period with the Director-General within 3 months after the expiry of that income year.

(b) Subparagraph (a) shall not apply to –

(i) intellectual property assets acquired from a related party after 30 June 2021;

(ii) intellectual property assets acquired from an unrelated party, or to such newly created intellectual property assets, after 30 June 2021;

(iii) income derived from such specific assets acquired, or projects started, after 30 June 2021, as the Director-General may determine.

(c) In subparagraph (b) –

"intellectual property asset" includes any –

(i) copyright of literary, artistic or scientific work;

(ii) patent, trade mark, design or model;

(iii) plan; or

(iv) secret formula or process.

[Inserted 15/21 (cio 1/7/22).]

(73) Notwithstanding the repeal of items 10B, 13(a), 32, 35, 37, 43, 51, 53, 54 and 55 of Sub-part C of Part II of the Second Schedule, any company having benefitted under any repealed item shall continue to benefit from that item.

[Inserted 15/21 (cio 5/8/21).]

Waiving of penalties and interests

(74) Where a person is a small and medium enterprise –

(a) which has an annual turnover not exceeding 100 million rupees;

(b) has outstanding penalties as at 25 March 2022 for late submission of returns or statements of income required to be submitted under section 106, 112, 112A, 116 or 119; and

(c) has been issued with a claim on or before 25 March 2022 for the payment of the penalty for late submission of return or statement of income imposed under section 109 or 121, or has submitted the return or statement of income required to be submitted under section 106, 112, 112A, 116 or 119 on or before 25 March 2022,

the penalties imposed under section 109 or 121 shall be waived provided that –

(i) the due date for the submission of the return or statement falls in the year 2020 or 2021; and

(ii) the tax payable in accordance with the return or

statement has duly been paid.

(75) Where a person is a small and medium enterprise –

(a) which has an annual turnover not exceeding 100 million rupees; and

(b) has outstanding penalties or interests as at 25 March 2022 for late payment or non-payment of tax payable in accordance with returns or statements submitted in accordance with section 50B, 106, 112 or 116,

the penalties and interests imposed under section 50F, 110, 122 or 122D shall be waived provided –

(i) the return or statement has been submitted on or before 25 March 2022;

(ii) the due date for the payment of the tax falls in the year 2020 or 2021; and

(iii) the tax payable in accordance with the return or statement has duly been paid.

(76) Notwithstanding section 50O(2)(b)(i), the CCR levy required to be paid under that section shall be reduced by –

(a) 75 per cent where the due date for submission of the APS Statement under section 50B is between 1 July 2026 and 30 June 2027;

(b) 50 per cent where the due date for submission of the APS Statement under section 50B is between 1 July 2027 and 30 June 2028; and

(c) 25 per cent where the due date for submission of the APS Statement under section 50B is between 1 July 2028 and 30 June 2029.

[Added 14/26 (cio 13/8/26).]

[S. 161A amended by s. 46(4)(d)(i) of Act 13 of 2001 w.e.f. 1 December 2001; s. 11(w) of Act 23 of 2001 w.e.f. the income year commencing 1 July 2001; s. 9(n) of Act 18 of 2003 w.e.f. 1 July 2002; s 11(u)(i) of Act 28 of 2004 w.e.f. 26 August 2004; s. 103(4)(c) of Act 35 of 2004 w.e.f. 10 November 2004; s. 18(zze) of Act 15 of 2006 w.e.f. 7 August 2006; s. 17(zf)(v) of Act 17 of 2007 w.e.f. 1 July 2007; 22 August 2007; 1 July 2008 in respect of the year of assessment commencing 1 July 2008 and in respect of every subsequent year of assessment; 1 July 2009 in respect of the year of assessment commencing 1 July 2009 and in respect of every subsequent year of assessment; s. 15(r)(i) of Act 18 of 2008 w.e.f. 1 July 2007; s. 15(r)(ii) of Act 18 of 2008 w.e.f. 19 July 2008; s. 8(b)(i) of Act 1 of 2009 w.e.f. 16 April 2009; s. 8(b)(ii) of Act 1 of 2009 w.e.f. 1 January 2009; s.

21(w) of Act 14 of 2009 w.e.f. 1 July 2009; s. 9(za) of Act 10 of 2010 w.e.f. 24 December 2010; s. 13(c) of Act 20 of 2011 w.e.f. 16 July 2011; S. 8 of Act 37 of 2011 w.e.f. 1 January 2012; s. 12 of Act 26 of 2012 w.e.f 22 December 2012; s. 9(o) of Act 26 of 2013 w.e.f. 1 January 2014; s. 24 of Act 9 of 2015 w.e.f. 14 May 2015; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 26 of Act 10 of 2017 w.e.f. 1 July 2017, 24 July 2017; s 42 of Act 11 of 2107 w.e.f. 15 January 2018; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; s. 26 of Act 13 of 2019 w.e.f. 25 July 2019; s. 53(8) of Act 23 of 2017 w.e.f. 16 January 2020; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020; s. 38 of Act 15 of 2021 w.e.f. 5 August 2021, 1 July 2022; s. 31 of Act 15 of 2022 w.e.f. 2 August 2022; s. 41(l) of Act 11 of 2024 w.e.f. 27 July 2024; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

162.-163. –

FIRST SCHEDULE
[Sections 4 and 44B]

PART I

Chargeable income	Rate of income tax %
First 500,000 rupees	0
Next 500,000 rupees	10
Next 11 million rupees	20
Remainder	35

[RR 11/18 (cio 1/7/18); RR 15/22 (cio 1/7/22); RR 12/23 (cio 1/7/23); RR 18/25 (cio 1/7/25); 14/26 (cio 1/7/26).]

PART II

Rate of income tax	3 per cent

PART III
[Added 11/18 (cio 1/7/2020).]

Chargeable income –		Rate of income tax
(a)	first 1.5 billion rupees	5 per cent
(b)	remainder	15 per cent

[Part III amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023.]

PART IV
[Added 11/18 (cio 9/8/18.]

Rate of income tax	15 per cent

First Sch. amended by s. 4(s) of Act 10 of 1998 w.e.f. 21 July 1998; s. 10(t) of Act 18 of 1999 w.e.f. 1 July 1999 in respect of the income year commencing on 1 July 1999 and in respect of every subsequent income year; s. 12(ac) of Act 25 of 2000 w.e.f income year commencing 1 July 2000; s. 46(4)(e) of Act 13 of 2001 w.e.f. 1 December 2001; s. 11(x)(i), (iii), (iv) and (v) of Act 23 of 2001 w.e.f. income year commencing on 1 July 2001; GN 124 of 2002 w.e.f. 20 August 2002; s. 9(o) of Act 18 of 2003 w.e.f. the year of assessment commencing 1 July 2003; s. 11(v) of Act 2004 w.e.f. 1 July 2004; s. 156(3)(g) of Act 22 of 2005 w.e.f. 28 September 2007; repealed and replaced by s. 18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year, in so far as it relates to individuals, w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment in so far as it relates to companies; s. 17(zg) of Act 17 of 2007

w.e.f. 1 July 2007 in so far as it relates to individuals, w.e.f. 1 July 2008 in so far as it relates to companies; repealed and replaced by s. 9(zb) of Act 10 of 2010 w.e.f. 24 December 2010; repealed and replaced bys.of Act 37 of 2011 w.e.f. 1 January 2012; repealed and replaced by s. 26 of Act 10 of 2017 w.e.f. 1 July 2017; ; s. 35 of Act 11 of 2018 w.e.f. 1 July 2018; s. 35 (bb) of Act 11 of 2018 w.e.f. 9 August 2018; Part I repealed and replaced by s. 31 of Act 15 of 2022 w.e.f. 1 July 2022; Part I repealed and replaced by s.38 of Act 12 of 2023 w.e.f. 1 July 2023; Part III amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; Part I repealed and replaced by s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; Part I repealed and replaced by s. 7 of Act 14 of 2026 w.e.f. 1 July 2026..]

SECOND SCHEDULE

[Sections 2 and 7]

PART I – EXEMPT BODIES OF PERSONS

A benevolent association

A charitable institution, a charitable Foundation or a charitable trust
[Amended 8/12 (cio 1/7/12).]

A company implementing a project which is financed to the extent of at least 50 per cent from grants or concessionary financing from a foreign State or a donor institution, as approved by the Ministry responsible for the subject of finance
[Added 18/25 (cio 9/8/25).]

A *société de secours mutuels*

A benevolent association

Civil Service College, Mauritius
[Inserted GN 286/2020 (cio 16/11/12).]

An equity fund

A trade union

A local authority

National Guarantee Corporation Ltd
[Added 18/25 (cio 9/8/25).]

The National Pensions Fund established under the National Pensions Act

A subsidiary company of the Bank of Mauritius

SIC Development Co. Ltd
[Inserted 7/2020 (cio 7/8/2020).]

The Sugar Industry Pension Fund

A superannuation fund

A trust in respect of a superannuation fund

Investment Support Programme (ISP) Limited
[Inserted GN 286/2020 (cio 5/7/19); RR 15/21 (cio 5/7/19).]

The Insurance Industry Compensation Fund
[Inserted 11/18 (cio 9/8/18).]

The Sugar Insurance Fund

The Sugar Planters Fund

The Mauritius Cane Industry Authority
[Repealed and replaced 26/12 (cio 22/12/12).]

The Mauritius Renewable Energy Agency
[Inserted GN 76/19 (cio 26/12/15).]

A special purpose fund established under the Financial Services Act.
[Repealed and replaced 26/12 (cio 22/12/12

–
[Repealed 26/12 (cio 22/12/12).]

The Food and Agricultural Research and Extension Institute
[Repealed and replaced 21/13 (cio 14/2/14).]

An international organisation approved by the competent authority

The Mauritius Sugar Syndicate

An investment club registered as such under rules made by the Financial Services Commission or taken to be so registered under the Securities Act

–
[Repealed 7/2020 cio (7/8/2020).]

SME Mauritius Ltd
[Inserted GN 27/2020 (cio14/7/2017).]

[Part I amended by s. 17(zh)(i) of Act 17 of 2007 w.e.f. 22 August 2007; s. 156(3) of Act 22 of 2005 w.e.f. 28 September 2007; s. 51(1) of Act 8 of 2012 w.e.f. 1 July 2012; s. 12 of Act 26 of 2012 w.e.f. 22 December 2012; s. 22(4) of Act 21 of 2013 w.e.f. 14 February 2014; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018, 1 January 2019; reg. 3 of GN 76 of 2019 w.e.f. 26 December 2015; s. 26 of Act 13 of 2019 w.e.f. 12 December 2017; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020; reg. 3(a) of GN 286 of 2020 w.e.f. 16 November 2012 and 5 July 2019; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]

PART II – EXEMPT INCOME

Sub-Part A – Emoluments

1. –
[R 14/26 (cio 1/7/26).]

2. Any rent allowance payable to a person appointed to an office in –

(a) the Police Force;

(b) the Mauritius Fire and Rescue Service;

(c) the Forest Division of the Ministry responsible for the subject of agriculture;

(d) the Prisons Service;

(e) the Ministry responsible for the subject of fisheries;

(f) the Department of Civil Aviation;

(g) the Fire Unit of the Mauritius Marine Authority.

3. Any housing allowance not exceeding 100 rupees per month payable by an employer to an employee under any enactment or by virtue of an award made under an enactment.

4. Any transport allowance payable by an employer to an employee by virtue of the terms and conditions of service equivalent to –

(a) the return bus fare between residence and place of work;

(b) petrol allowance, commuted travelling allowance and travel grant payable by the Government of Mauritius and the local authority to their employees; or

(c) the actual petrol or travelling allowance paid or 25 per cent of the monthly basic salary up to a maximum of 20,000 rupees, whichever is the lesser, provided that the employee makes use of a private car registered in his own name for attending duty and for the performance of the duties of his office or employment.

[Amended GN 54/13 (cio 1/1/13); GN 5/14 (cio 1/1/13); GN 46/17 (cio 1/7/16); 15/22 (cio 1/7/22).]

5. Passage benefits provided under a contract of employment not exceeding 6 per cent of the basic salary.

6. The first 3.5 million rupees of the aggregate amount received –
[Amended 9/15 (cio 1/7/15); 11/18 (cio 9/8/18); Am 11/24 (cio 7/6/24); 14/26 (cio 19/6/26).]

(a) as lump sum by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury and paid –

(i) by virtue of any enactment;

(ii) from a superannuation fund;

(iii) under a personal pension scheme approved by the Director-General;

(b) as lump sum under the National Savings Fund Act;

(c) by way of retiring allowance;
[Amended 26/12 (cio 1/2/09).]

(d) by way of severance allowance determined in accordance with the Employment Rights Act; and
[Amended 26/12 (cio 1/2/09).]

(e) as compensation negotiated under section 42 of the Employment Rights Act, limited to the amount of severance allowance referred to in section 46(5)(i) and (ii) of that Act,
[Inserted 26/12 (cio 1/2/09).]

on such conditions as may be prescribed.

7. Any payment of foreign service allowance reimbursement or the cost or payment of personal and private expenses, including medical expenses, to home-based staff of overseas mission.

8. Any advantage in money or in money's worth received as lump sum by an employee voluntarily terminating his contract of employment in the context of a factory closure pursuant to the Mauritius Cane Industry Authority Act or under the Voluntary Retirement Scheme or Early Retirement Scheme under the Sugar Industry Efficiency Act.

9. Any benefit to an employee for a payment by his employer to provide a pension or retiring allowance for the employee or his dependants and which is an allowable deduction under section 22 or 61, as the case may be.

10. Any benefit to an employee for a payment by his employer to a scheme approved by the Director-General to provide against medical expenses for the employee or his dependants and which is an allowable deduction under section

22 or 61, as the case may be.

11. Emoluments of a non-citizen who holds office in Mauritius as an official of a Government other than the Government of Mauritius and is posted to Mauritius for that purpose.

12. Any foreign service allowance payable under a contract of employment to staff or statutory bodies posted abroad, as may be approved by the Director-General.

13. –

[R 12/23 (cio 1/7/23).]

14. Any car allowance payable in lieu of duty exemption on a car , to a public officer, an officer of a local authority, or officer of a statutory body, whose terms and conditions of service are governed by the 2013 Report of the Pay Research Bureau.

[Inserted GN 214/11 (cio 1/7/08); GN 54/13 (cio 1/1/13).].]

15. Salaries and emoluments derived by an employee who is a citizen of Mauritius or who holds a permanent residence permit under the Immigration Act from his employment with the Liaison Office, located in Mauritius, of the Bank referred to in the International Financial Organisations Act.

[Added GN 3/15 (cio 25/09/07)

16. Emoluments derived by a seafarer from his employment on a vessel registered in Mauritius or on a foreign vessel.

[Added GN 231/16 (cio 5/11/16)]

17. (1) Subject to paragraph (2), emoluments derived by an employee from his employment with a corporation licensed under the Financial Services Act, provided that the employee manages an asset base of not less than USD 50 million and is issued with –

[Amended 15/21 (cio 1/7/21).]

(a) an Asset Manager Certificate;

(b) a Fund Manager Certificate; or

(c) an Asset and Fund Manager Certificate,

on or after 1 September 2016, by the Financial Services Commission established under the Financial Services Act.

(2) The exemption shall be for a period of 10 income years as from the income year in which the employee was granted the certificate referred to in paragraph (1).

[Added GN 231/16 (cio 5/11/16); amended 15/21 (cio 1/7/21).]

18. An allowance not exceeding 15,000 rupees payable to an officer or employee who has been required to work on the frontline during the COVID-19 period where such allowance –

(a) is payable by the Government; or

(b) is financed by the COVID-19 Solidarity Fund.

[Added GN 286/2020 (cio in the income year commencing on 1 July 2020 and in respect of every subsequent income year).]

19. Any monthly allowance paid by an employer to an employee equivalent to the amount payable by the employee as social contribution under section 3 of the Social Contibution and Social Benefits Act 2021.

[Added GN 294/21 (cio 1/9/2020).]

20. Any sum payable by Government or a public sector body to any person as compensation for losses incurred by him, directly or indirectly, as a result of a natural disaster.

[Inserted 11/24 (cio 1/1/24)]

21. Emoluments derived by a non-citizen employee from a company implementing a project which is financed to the extent of at least 50 per cent from grants or concessionary financing from a foreign State or a donor institution, as approved by the Ministry responsible for the subject of finance.

[Added 18/25 (cio 1/7/25)

22. (1) Subject to sub-item (2), emoluments derived by a qualifying non-citizen employee from his employment with a company engaged in the manufacturing of solar photovoltaic systems.

(2) The exemption shall be for a period of 4 income years as from the income year in which the qualifying non-citizen employee takes up employment.

(3) In this item –

"qualifying non-citizen employee" means a non-citizen employed, wholly and exclusively, for the purpose of installation, commissioning or operation of a manufacturing plant engaged in the production of solar photovoltaic systems.

[Inserted 14/26 (cio 1/7/26).]

23. Disturbance allowance payable to a public officer whose terms and conditions of service are governed by the Report of the Pay Research Bureau and who is serving on a tour of service in Rodrigues or the Outer Islands.

[Inserted 14/26 (cio 1/7/26).]

[Sub-Part A amended by GN 129 of 2006 w.e.f. 1 July 2006; s.15(1A) of Act 3 of 2007 w.e.f. 1 March 2007; s. 17(zh)(ii) of Act 17 of 2007 w.e.f. 22 August 2007; GN 128 of 2008 w.e.f. 1 July 2008 in respect of the income year commencing 1 July 2008 and in respect of every subsequent income; s. 21(x) of Act 14 of 2009 w.e.f. 2 February 2009; s. 21(x) of Act 14 of 2009 w.e.f. 2 February 2009; s. 9(zc) of Act 10 of 2010 w.e.f. 1 January 2011 as from the income year commencing 1 January 2011; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; GN 214 of 2011 w.e.f. 1 July 2008; s. 12 of Act 26 of 2012 w.e.f. 1 February 2009; GN 54 of 2013 w.e.f. 1 January 2013; GN 231 of 2016 w.e.f. 5 November 2016; GN 46 of 2016 w.e.f. 1 July 2016; [Inserted 11/18 (cio 9/8/18); s. 35 of Act 11 of 2018 w.e.f. 14 June 2018; reg 3(b(i) of GN 286 of 2020 w.e.f. 1 July 2020; reg 3 of GN 294 of 2021 w.e.f. 1 September 2020; s.31 of Act 15 of 2022 w.e.f. 1 July 2022; s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; s. 41(m)(i)(A) of Act 11 of 2024 w.e.f. 7 June 2024; s. 41(m)((i)(B) of Act 11 of 2024 w.e.f. 1 January 2024; s. 26 of Act 18 of 2025 w.e.f. 1 July 2025; sub-part A amended by s. 7 of Act 14 of 2026 w.e.f. 19 June 2026 and 1 July 2026.]

Sub-Part B – Dividends, Interest and Royalty

1. Dividends –

(a) paid by a company resident in Mauritius; or

(b) paid by a co-operative society registered under the Co-operatives Act.

2. –
[Repealed and replaced 37/11 (cio 1/1/12); repealed GN 128/18 (cio 1/1/19).]

3. Interest payable on –

(a) a balance maintained in a bank holding a banking licence under the Banking Act by an individual who is not resident in Mauritius;

(b) –
[Amended 11/18 (cio 1/1/19); repealed GN 128/18 (cio 1/1/19).]

(c) a savings or fixed deposit account held by an individual, a *société* or a succession with any bank or a non-bank deposit taking institution under the Banking Act;

(d) Government securities, debentures and sukuks quoted on the stock exchange and Bank of Mauritius Bills held by an individual, a *société* or a succession;
[Amended 26/12 (cio 1/2/09; 11/18 (cio 9/8/18).]

(e) bonds and sukuks quoted on the stock exchange held by a non-resident company.
[Added 9/15 (cio 1/7/15) in respect of year of assessment commencing on 1/7/15 and in respect of every subsequent year of assessment.]
[Amended 11/18 (cio 9/8/18).]

3A. (a) Interest derived by individuals and companies –

(i) from debentures, bonds or sukuks issued by a company to finance renewable energy projects on such terms and conditions as the Director-General may approve; and

(ii) from a sustainability bond or a sustainability-linked bond issued in accordance with the bond principles, guidelines and handbooks administered by the International Capital Market Association to finance sustainable projects in Mauritius.

(b) In this item –

"sustainability bond" means a bond which finances a range of both social and environmental projects that are aligned and contribute to the achievement of the Sustainable Development Goals (SDGs);

"sustainability-linked bond" means a bond for which the financial or structural characteristics can vary depending on whether the issuer achieves predefined Sustainability, Environmental, Social and Governance objectives which are measured through predefined Key Performance Indicators and assessed against predefined Sustainability Performance Targets.

[Inserted 10/17 (cio 01/7/17); amended 11/18 (cio 9/8/18); RR 12/23 (cio 20/7/23).]

3B. (a) Subject to the approval of the Minister, interest income derived from a bond issued by a public sector company to finance infrastructure projects.

(b) In this item –

"public sector company" means a company registered with the Registrar of Companies and where the government of Mauritius, a statutory body or a local authority or the Rodrigues Regional Assembly holds directly or indirectly more than fifty per cent of the shares.

[Inserted 11/24 (cio 27/7/24)

4. Interest paid to a non-resident, not carrying on any business in Mauritius –

(a) by a corporation holding a Global Business Licence under the Financial Services Act out of its foreign source income; or

[Amended 11/18 (cio 1/1/19).

(b) by a bank holding a banking licence under the Banking Act insofar as the interest is paid out of gross income derived from its banking transactions with non-residents and corporations holding a Global

Business Licence under the Financial Services Act.

5. Royalty payable to a non-resident by a company out of its foreign source income.
[Amended 11/18 (cio 1/1/19); RR GN 128/18 (cio 1/1/19).]

6. (a) Subject to sub-item (b), 80 per cent of foreign source dividend derived by a company, other than a bank referred to in section 44C.
[Amended 18/25 (cio 1/7/26).]

(b) The exemption under sub-item (a) shall be granted provided –

(i) the dividend has not been allowed as a deduction in the country of source;

(ii) the company satisfies the conditions relating to the substance of its activities as prescribed.
[Added 11/18 (cio 1/1/19).]

7. (a) Subject to sub-items (aa) and (b), 80 per cent of the income derived by a company other than –
[Amended 12/23 (cio 1/7/24).]

(i) a bank referred to in section 44C;
(Cio 1/1/19).]

(ii) a non-bank deposit taking institution;
(Cio in the year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment.)

(iii) a money changer;
(Cio 1/1/19).]

(iv) a foreign exchange dealer;
(Cio 1/1/19).]

(v) an insurance company;
(Cio 1/1/19).]

(vi) a leasing company; or
(Cio 1/1/19).]

(vi) a company providing factoring, hire purchase facilities, or credit sales facilities.
(Cio 1/1/19).]
[RR GN 286/2020 (cio 1/1/19, 1/7/2021).]

(aa) Subject to sub-item (b), 95 per cent of interest derived by a Collective Investment Scheme or a Closed-End Fund licensed or approved by the Financial Services Commission established under the Financial Services Act.
[Inserted 12/23 (cio 1/7/24).]

(b) The exemption under sub-item (a) or (aa) shall be granted provided the company satisfies the conditions relating to the substance of its activities as prescribed.

[Added 11/18 (cio 1/1/19); amended GN 128/18 (cio 1/1/19); 12/23 (cio 1/7/24).]

(c) For the avoidance of doubt, for the purpose of sub-item (b), the exemption shall be granted provided the relevant activity of the company, generating the income, satisfies the conditions relating to substance requirements.

[Added 18/25 (cio 9/8/25).]

8. Notwithstanding –

(a) the deletion of item 2, the exemption provided under that item shall continue to apply until 30 June 2021 where the dividends or other distributions are paid by a company issued, on or before 16 October 2017, with a Global Business Licence under the Financial Services Act;

(b) the deletion of item 3(b), the exemption provided under that item shall continue to apply until 30 June 2021 where the interest is payable on call and deposit accounts held with any bank under the Banking Act by a company issued, on or before 16 October 2017, with a Global Business Licence under the Financial Services Act.

9. 80 per cent of interest derived by a person from money lent through a Peer-to-Peer Lending platform operated under a licence issued by the Financial Services Commission under the Financial Services Act.

[Added 13/19 (cio 1/7/19).]

10. Interest payable by Air Mauritius Limited in respect of an agreement entered into by Air Mauritius Limited and a non-resident company or consortium of companies for the lease of an aircraft provided that the agreement has been signed in the year 2019 and that Air Mauritius Limited is required as a condition of the agreement to bear the income tax payable by the lessor pursuant to that agreement.

[Added GN 27/2020 (cio 24/1/2020).]

[Sub-Part B amended by s. 9 (zc) (ii) of Act 10 of 2010 w.e.f. 1 January 2010 as from the year of assessment 2012; s. 26 of Act 10 of 2017 w.e.f. 14 July 2017; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018, 1 January 2019;; reg. 3 of GN 128 of 2018 w.e.f. 1 January 2019; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; reg. 3(b)(i) of GN 27 of 2020 w.e.f 24 January 2020; reg. 3(b)(ii) of GN 286 of 2020 w.e.f. 1 January 2019 and 1 July 2021; s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s 38 of Act 12 of 2023 w.e.f. 1 July 2024; s. 41(m)(ii) of Act 11 of 2024 w.e.f. 27 July 2024; s. 26 of Act 18 of 2025 w.e.f. 9 August 2025, 1 July 2026.]

Sub-Part C – Miscellaneous

1. Gains derived by a planter, miller or service provider from the sale of land provided that the proceeds are used exclusively for the implementation of the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act or used exclusively under section 30 of the Mauritius Cane Industry Authority Act, as the case may be.

2. Gains derived by any person from the sale of land previously acquired by him from a planter implementing the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act.

3. Gains derived from the sale of land converted pursuant to section 29(1)(c)(ii)(B), (e) or (f) of the Sugar Industry Efficiency Act provided that the proceeds are used exclusively for the implementation of the schemes specified in that section.

4. Income derived by any person in the form of maintenance allowance or other benefit provided in respect of his attendance at a university, college, school or other educational institution in terms of a scholarship, bursary, exhibition or other education award.

5. –
[Repealed 37/11 (cio 1/10/11).]

6. Interest, rents, royalties, compensations and other amounts paid by or a special purpose fund established under the Financial Services Act to a non-resident.
[Amended 26/12 (cio 22/12/12); 11/18 (cio 1/1/19).]

7. Gains or profits derived from the sale of units, securities or debt obligations by a person.
[Amended 11/18 (cio 1/1/19); RR GN 128/18 (cio 1/1/19).]

7A. –
[Inserted GN 3/15 (cio 24/01/15); amended 11/18 (cio 1/1/19); repealed GN 128/18 (cio 1/1/19).]

7B. Gains or profits derived from the sale of gold, silver or platinum, held for a continuous period of at least 6 months by a person other than a bank.
[Inserted GN 3/15 (cio 24/01/15);amended 11/18 (cio 1/1/19); RR GN 128/18 (cio 1/1/19); amended 18/25 (cio 1/7/26).]

7C. Gains or profits derived from the sale of the items stored in a vault pursuant to item 3(n) of the Second Schedule to the Freeport Act or of the titles of ownership of those items.
[Inserted GN 3/15 (cio 24/01/15).]

8. –

[Amended 11/18 (cio 1/1/19); repealed GN 128/18 (cio 1/1/19).]

9. Income derived by the registered owner of a foreign vessel from the operation of the vessel, including any income derived from the chartering of such vessel.

[Amended 26/13 (cio 21/12/13).]

10. Income derived by the registered owner of a foreign vessel registered in Mauritius provided the income is derived from deep sea international trade only.

10A. Income derived by a firm authorised under regulation 10(3)(f) of the Consumer Protection (Control of Imports) Regulations 1999 in respect of its bunkering activities of Marine Residual Fuel Oil (RMG 380 – 700 or RMK 380 – 700) as per ISO 8217 Fuel Standard, Fifth Edition 2012 falling under HS Code 2710.1961 of the Customs Tariff Act.

[Inserted GN 156/14 (cio 9/8/14).]

10B. –

[Inserted 13/19 (cio 1/7/2020); R 15/21 (cio 1/7/22).]

11. (a) Income derived by a small enterprise registered under the repealed Small and Medium Enterprises Development Authority Act or the Small and Medium Enterprises Act, provided that –

(i) the enterprise carries out an activity or provide services as the case may be, other than –

(A) an activity in respect of the information and communication technologies under the Information and Communication Technologies Act;

(B) financial services under the Financial Services Act;

(C) professional services specified under the Fifth Schedule;

(D) activities requiring a tourist enterprise licence under the Tourism Authority Act;

(E) training services;

(ii) the enterprise operated by a person, other than a company, is converted into a company; or

(iii) the enterprise is operated by a company; and

(iv) the period of exemption of the income of the company does not exceed 4 succeeding income years as from the income year the company starts its activity.

[Item 11 repealed and replaced by s. 26 of Act 18 of 2025 w.e.f. 1 July 2026.]

11A. (a) Income derived by a small enterprise which does not benefit from exemption under item 11, set up prior to 1 June 2015 and registered under the repealed Small and Medium Enterprises Development Authority Act, provided that –

[Amended 16/17 (cio 18/1/18).]

(i) its annual turnover does not exceed 10 million rupees;

(ii) it is engaged in qualifying activities under a scheme referred to in section 5A of the repealed Small and Medium Enterprises Development Authority Act;

[Amended 16/17 (cio 18/1/18).]

(iii) the exemption is in respect of income derived from the activities relating to a project under the scheme referred to in section 5A of the repealed Small and Medium Enterprises Development Authority Act; and

[Amended 16/17 (cio 18/1/18).]

(iv) the period of exemption of the income of the enterprise does not exceed 4 succeeding income years as from the income year 2015/2016.

(b) –

[Inserted 18/16 (cio 7/9/16); amended 11/18 (cio 1/1/19).]

12. –

13. (a) –

[Amended 11/17 (cio 15/1/18) ; R 15/21 (cio 1/7/22).]

(b) Notwithstanding the other provisions of this Act, any loss incurred by a company under paragraph (a) during the period of exemption of its income shall be available for deduction and carry forward under section 59.

14. Alimony paid to a previous spouse whose marriage has been dissolved by a Court of competent jurisdiction or in respect of maintenance paid to the spouse in accordance with an order of a Court.

15. Income which is expressly exempt from income tax under any other enactment to the extent of the exemption so provided.

16. The surplus income generated by a co-operative credit society whose members are registered with the Sugar Insurance Fund Board established under the Sugar Insurance Fund Act.

[Amended 10/17 (in respect of year of assessment commencing on 1 July 2017 and in respect of every subsequent year of assessment).]

16A. Income derived by a co-operative society from agricultural activities.

[Inserted GN 231/16 (cio 5/11/16).]

17. The income derived on the first 60 tonnes of sugar accruing to a planter who is an individual cultivating less than 15 hectares of land.

18. Gains derived by a planter, miller or service provider from the sale of land, provided that the proceeds are used exclusively for the implementation of the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act or used exclusively by a miller in compliance with the conditions imposed under section 24 of the Mauritius Cane Industry Authority Act, as the case may be.

[Repealed and replaced 37/11 (cio 15/12/11).]

19. Gains derived by any person from the sale of land previously acquired by him from a planter implementing the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act.

[Repealed and replaced 37/11 (cio 15/12/11).]

20. Gains derived from the sale of land converted pursuant to section 29(1)(c)(ii)(B), or (f) of the Sugar Industry Efficiency Act, provided that the proceeds are used exclusively for the implementation of the schemes specified in that section.

[Repealed and replaced 37/11 (cio 15/12/11).]

21.-24. –

[Repealed 37/11 (cio 15/12/11).]

(Items 16 to 23 not in operation; item 24 came into operation on 1 January 2011.)

25. Basic retirement pension where the person has made a request under section 3 of the National Pensions Act.

[Added 9/15 (14/5/15).]

25A. Invalid's basic pension, contributory invalidity pension and carer's allowance payable under the National Pensions Act.

[Amended 10/17 (in respect of year of assessment commencing on 1 July 2017 and in respect of every subsequent year of assessment).]

26. Income derived by a person engaged in a bio-farming project duly approved by the Food and Agricultural Research and Extension Institute or by the Commission responsible for the subject of agriculture of the Rodrigues Regional Assembly, during 8 succeeding income years as from the income year

in which the person starts his activities.
[Added 9/15 (14/5/15).]

27. (a) Subject to sub-item (b), the holder of a Mauritian Diaspora Certificate, issued by the Economic Development Board under the Mauritian Diaspora Scheme prescribed under the Economic Development Board Act, shall be exempt from income tax on income derived from within or outside Mauritius in the case of –

(i) a professional or self-employed, during the 10 succeeding income years as from the income year in which he returns to Mauritius; and

(ii) a young professional, during the 5 succeeding income years as from the income year in which he returns to Mauritius.

(b) The exemption in respect of income derived from within Mauritius shall be limited to the activity specified in the Mauritian Diaspora Certificate.
[RR GN 36/23 (cio 1/4/23).]

28. (a) Income derived by a person licensed under the Captive Insurance Act 2015 during a period not exceeding 10 years starting from the income year in which the company starts its operation.
[Added 32/15 (cio 29/1/16); amended 11/18 (cio 1/1/19); Am 11/24 (cio 27/7/24).]

(aa) Income derived during an additional period not exceeding 5 years starting from the date of expiry of the 10-year period referred to in sub-item (a), by a person who has been issued a licence under the Captive Insurance Act prior to 19 June 2026.
[Inserted 14/26 (cio 13/8/26).]

(b) The exemption under sub-items (a) and (aa) shall be subject to the person satisfying such conditions relating to the substance of its activities as the Financial Services Commission established under the Financial Services Act may impose.
[Am 11/18 (cio 1/1/19); 14/26 (cio 13/8/26).]

29. (1) Subject to paragraph (2), the income of a corporation issued with a Global Headquarters Administration Licence on or after 1 September 2016 under the Financial Services Act, provided that –

(a) the income is derived from activities covered under that licence; and

(b) the corporation satisfies the conditions –

(i) of minimum employment; and

(ii) relating to the substance of its activities,

as specified by the Financial Services Commission established under the Financial Services Act.

(2) The exemption shall be for a period of 8 income years as from the income year in which the corporation was granted its licence.
[Added GN 231/16 (cio 5/11/16).]

30. (1) Subject to paragraph (2), the income of a corporation issued with –

(a) a Global Treasury Activities Licence;

(b) a Global Legal Advisory Services Licence;

(c) –
[R 11/18 (cio 9/8/18).]

(d) – (e) –
[R 15/21 (cio 5/8/21).]

(2) The exemption shall be for a period of 5 income years as from the income year in which the corporation was granted its licence.
[Added GN 231/16 (cio 5/11/16)]

30A. (1) Subject to paragraph (2), the income of a corporation holding –

(a) a Family Office (Single) Licence; or

(b) a Family Office (Multiple) Licence,

which is issued on or after 1 September 2016 by the Financial Services Commission established under the Financial Services Act, provided that –

(i) the income is derived from the activities covered under that licence; and

(ii) the corporation satisfies the conditions –

(A) of minimum employment; and

(B) relating to the substance of its activities,

as specified by the Financial Services Commission established under the Financial Services Act.

(2) The exemption shall be for a period of 10 income years as from the income year in which the corporation was granted its licence.

[Inserted 15/21 (cio 1/7/22).]

31. (1) Subject to paragraphs (2) and (3), income derived by –

(a) an individual, who is a non-citizen, investing not less than USD 25 million in Mauritius on or after 1 September 2016, provided that the terms and conditions as the Economic Development Board may approve are complied with; or

[Amended 11/17 (cio 15/1/18)]

(b) a company wholly owned by a non-citizen investing at least USD 25 million in the company provided that the terms and conditions as the Economic Development Board may approve are complied with.

[Amended 11/17 (cio 15/1/18)]

(2) The exemption shall be for a period of 5 succeeding income years as from the income year in which the investment was made.

(3) No exemption shall be granted in the event that the investment made under this item is reduced to less than USD 25 million at any time during the first 5 years.

[Added GN 231/16 (cio 5/11/16)]

32. –

[Added GN 231/16 (cio 5/11/16); 11/17 (cio 15/1/18) ; R 15/21 (cio 1/7/22).]

33. Income received by an athlete, as defined under the Sports Act 2016, in terms of –

(a) financial support he receives within the framework of a sponsorship contract;

(b) financial assistance he receives in relation to his preparation for, and participation in, a competition;

(c) a financial reward in respect of his performance.

[Added35/16 (cio 11/1/17).]

34. (a) Subject to sub-item (b), the income of a company set up on or after 1 July 2017 and involved in innovation-driven activities for intellectual property assets which are developed in Mauritius or income derived by a company from intellectual property assets which are developed in Mauritius on or after 10 June 2019.

[Amended 13/19 (cio 1/7/2020).]

(b) The exemption shall be for a period of 8 income years as from the income year in which the company started its innovation-driven activities and shall be granted provided that the company satisfies such conditions as may be prescribed.

[Added 10/17 (cio 24/7/17; amended GN 107/19 (cio 11/6/19).]

35. –

[Added 10/17 (cio 24/7/17); amended 7/2020 (cio 7/8/2020) ; R 15/21 (cio 1/7/22).]

36. Income derived from the exploitation and use of deep ocean water for providing air conditioning installations, facilities and services by a company for a period of 8 income years starting from the income year in which the company starts its operations.

[Added 10/17 (cio 24/7/17); amended GN 22/18 (cio 1/1/18).]

37. –

[Added GN 22/18 (cio 1/1/18) ; R 15/21 (cio 1/7/22).]

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

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

(c) In this item –

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

[Added 11/18 (cio 9/8/18).]

39. Income derived by a person from any activity under the sheltered farming scheme, set up by the Food and Agricultural Research and Extension Institute, during 8 successive income years as from the income year in which the person starts the activity.

[Added 11/18 (cio 9/8/18).]

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

[Added 11/18 (cio 1/1/19).]

41. (a) Subject to sub-item (b), 80 per cent of the income, other than interest, derived by a Collective Investment Scheme or a Closed End Fund

licensed or approved by the Financial Services Commission established under the Financial Services Act.

[Amended 15/21 (cio 1/7/21); repealed and replaced 12/23 (cio 1/7/24).]

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

[Inserted 12/23 (cio 1/7/24); Am 11/24 (cio 27/7/24).]

(b) The exemption under sub-items (a) and (aa) shall be granted provided the company satisfies the conditions relating to the substance of its activities, as may be prescribed.

[Added 11/18 (cio 1/1/19); amended GN 128/18 (cio 1/1/19); 13/19 (cio 1/7/2020; 12/23 (cio 1/7/24).]

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

(i) ships;

(ii) aircrafts;

(iii) Locomotives and trains, including rail leasing;

[Amended 15/21 (cio 1/7/22).]

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

[Added 11/18 (cio 9/8/18); amended GN 128/18 (cio 1/1/19).]

43. –

[Added 11/18 (cio 9/8/18) ; R 15/21 (cio 1/7/22).]

44. Gains or profits, in money or money's worth, derived from the sale or transfer of undeveloped land where the sale or transfer is made to –

(a) a smart city company or smart city developer under the Smart City Scheme prescribed under the Economic Development Board Act 2017;

(b) the holding company, as defined in the Companies Act, of a smart city company or smart city developer under the Smart City Scheme for the purpose of developing the said land for a smart city project under the Smart City Scheme prescribed under the Economic Development Board Act 2017;

(c) a PDS Company under the Property Development Scheme

prescribed under the Economic Development Board Act 2017; or

(d) the holding company of a PDS Company for the purpose of developing the said land under the Property Development Scheme,

provided that –

(i) the transferor holds shares in the smart city company, smart city developer, PDS company or holding company, as the case may be, equivalent to at least the value of the land transferred; and

(ii) the market value of the land as at the date of transfer will be used for the purpose of determining chargeable income of the smart city company, smart city developer or PDS company, as the case may be.

[Inserted GN 97/19 (cio 1/1/16).]

45. Income derived by Mauri-Facilities Management Co. Ltd provided that the period of exemption of the income of the company does not exceed 10 succeeding income years as from the income year the company starts its operation.

[Added GN 27/2020 (cio 24/1/2020) ; amended 12/23 (cio 20/7/23).]

46. (a) Subject to sub-item (b), 80 per cent of income derived by a company from reinsurance and reinsurance brokering activities.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

[Added GN 232/2020 (cio 1/7/2020).]

47. (a) Subject to sub-item (b), 80 per cent of income derived by a company from leasing and provision of international fibre capacity.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

[Added GN 232/2020 (cio 1/7/2020).]

48. (a) Subject to sub-item (b), 80 per cent of income derived by a company from the sale, financing arrangement, asset management of aircraft and its spare parts and aviation advisory services related thereto.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies such conditions as may be prescribed relating to the substance of its activities.

[Added GN 232/2020 (cio 1/7/2020).]

49. (a) Subject to sub-item (b), income derived by a company set up on or before 30 June 2025 and issued with an E-Commerce certificate by the Economic Development Board provided that –

(i) the income is derived from the operation of the E-Commerce platform; and

(ii) the company satisfies such conditions as may be prescribed relating to the substance of its activities.

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

[Added GN 232/2020 (cio 1/7/2020).]

50. (a) Subject to sub-item (b), income derived by a person from the operation of a Peer-to-Peer Lending platform, operated under a licence issued by the Financial Services Commission under the Financial Services Act, provided that –

(i) the person has started its operations prior to 31 December 2021;

[Amended GN 286/2020 (cio 28/11/2020).]

(ii) the income is derived from the activities covered under that licence; and

(iii) the person satisfies the conditions relating to the substance of its activities, as specified by the Financial Services Commission established under the Financial Services Act.

(b) The exemption under this item shall be for a period of 5 succeeding income years as from the income year in which the person started its operations.

[Added GN 232/2020 (cio 1/7/2020).]

51. –

[Added GN 232/2020 (cio 1/7/2020) ; R 15/21 (cio 1/7/22).]

52. The first 50,000 rupees of the amount receivable by an individual in an income year from a REIT.

[Added GN 232/2020 (cio 1/7/2020).]

53. –

[Added GN 232/2020 (cio 7/8/2020) ; R 15/21 (cio 1/7/22).]

54. –

[Added GN 232/2020 (cio 7/8/2020) ; R 15/21 (cio 1/7/22).]

55. –

[Added GN 232/2020 (cio 7/8/2020) ; R 15/21 (cio 1/7/22).]

56. The income derived by a Company incorporated on or after 1 July 2021 and holding an Investment Certificate issued by the Economic Development Board for a period of 8 succeeding years from the income year in which the company starts its operations.

[Added 15/21 (cio 5/8/21); amended 14/26 (cio 13/8/26).]

57. Income derived by a person using an innovative agricultural method under the Integrated Modern Agricultural Morcellement Scheme administered and managed by the Economic Development Board during 8 succeeding income years as from the income year in which the person starts the activity.

[Added 15/22 (cio 1/7/23).]

58. Income derived by a person engaged in sustainable agricultural practices and registered with the Economic Development Board during 8 succeeding income years as from the income year in which the person starts the activity.

[Added 15/22 (cio 1/7/23).]

59. (a) Subject to sub-item (b), income derived by a company issued with a certificate as a freeport operator or private freeport developer under the Freeport Act, provided that –

(i) it has started its operations on or after 1 July 2022;

(ii) it has invested not less than 50 million rupees in its operations; and

(iii) it satisfies such conditions relating to the substance of its activities as may be prescribed.

(aa) Subject to sub-item (b), the exemption under this item, in the case of a company holding a global business licence under the Financial Services Act and a certificate as a freeport operator or private freeport developer under the Freeport Act, shall apply only to the income derived by the company pertaining to its activities as a freeport operator or private freeport developer, as the case may be.

[Inserted 11/24 (cio 27/7/24)

(b) The exemption under this item shall be for a period of 8 succeeding income years as from the income year in which the company started its operations.

[Added 15/22 (cio 1/7/23).]

60. Any allowance received by a person under Sub-part IIIB, IIIBA, IIIBB, IIIC, IIICA, IIICB, IIID or IIIE of Part III of the Social Contribution and Social Benefits Act

2021.

[Added 15/22 (cio 1/7/22); Am 11/24 (cio 27/7/24).]

61. (a) Subject to sub-item (b), 80 per cent of income derived by a company holder of a Payment Intermediary Services (PIS) licence issued by the Financial Services Commission established under the Financial Services Act.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies the conditions relating to the substance of its activities, as may be prescribed.

[Item 61 added by s. 41(m)(iii)(E) of Act 11 of 2024 w.e.f. 1 July 2025.]

62. (a) Subject to sub-item (b), 80 per cent of income derived by a company holding a Robotic and Artificial Intelligence Enabled Advisory Services licence issued by the Financial Services Commission established under the Financial Services Act.

(b) The exemption under sub-item (a) shall be granted provided the company satisfies the conditions relating to the substance of its activities, as may be prescribed.

[Item 62 added by s. 41(m)(iii)(E) of Act 11 of 2024 w.e.f. 1 July 2025.]

63. (a) Subject to sub-item (b) 80 per cent of the income derived by a company holding a Virtual Asset Service Provider licence issued by the Financial Services Commission, under the Financial Services Act.

(b) The exemption under sub-item (a) shall be granted provided that –

(i) the income is derived from the activities covered under that licence; and

(ii) the company satisfies the conditions relating to the substance of its activities, as may be prescribed.

[Added 18/25 (cio 1/7/26).]

64. Income derived by a start-up enterprise which –

(a) is set up on or after 19 June 2026 and managed in Mauritius;

(b) conducts its business operations in Mauritius or Africa;

(c) is a start-up falling under the National SME Incubator Scheme (NSIS) of the Mauritius Research and Innovation Council and is supported by an accredited incubator; and

(d) has an annual turnover not exceeding 100 million rupees,

for a period of 10 succeeding income years as from the income year in which the start-up enterprise starts its operations.
[Added 14/26 (cio 13/8/26).]

[Part II added by s. 12 of Act 26 of 2012 w.e.f. 1 January 2013 in respect of any subsequent year of assessment; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s. 26(ac) of Act 13 of 2019 w.e.f. 1 July 2020; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020; reg. 3 of GN 232 of 2020 w.e.f. 3 October 2020; s.31 of Act 15 of 2022 w.e.f. 1 July 2022 and 1 July 2023; s. 41(m)(iii) of Act 11 of 2024 w.e.f. 27 July 2024; s. 41(m)(iii)(E) of Act 11 of 2024 w.e.f. 1 July 2025; s. 26 of Act 18 of 2025 w.e.f. 1 July 2026; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

[Second Sch. amended by s. 46(4)(f) of Act 13 of 2001 w.e.f. 1 December 2001; s. 362 (1)(b) of Act 15 of 2001 w.e.f. 1 December 2001; s. 11(y)(i) of Act 23 of 2001; GN 124 of 2002; GN 150 of 2002; s. 9(p) of Act 18 of 2003; s. 11(w)(i) of Act 28 of 2004; s. 103 (4) (e) (i) of Act 35 of 2004; GN 31 of 2004; s. 19(p)(i) of Act 14 of 2005; s. 156 (3)(h) of Act 22 of 2005 w.e.f. 28 September 2007; GN 100 of 2005; repealed and replaced by s.18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year in so far as it relates to individuals, and w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July and in respect of every subsequent year of assessment in so far as it relates to companies. Sub-Part C amended by GN 129 of 2006; s. 166(4) of Act 9 of 2007 w.e.f. 6 December 2007; s. 17(zh)(ii) of Act 17 of 2007 w.e.f. 22 August 2007; s. 21(x) of Act 14 of 2009 w.e.f. 2 February 2009; s. 9 (zc)(iii) of Act 10 of 2010 w.e.f. 1 January 2012 as from the year of assessment 2012; s. 3 of GN 22 of 2011; s. 8 of Act 37 of 2011 w.e.f. 15 December 2011; s. 12 of Act 26 of 2012 1 February 2009, 22 December 2012; 1 January 2013; s. 9(s) of Act 26 of 2013 w.e.f. 21 December 2013; GN 5 of 2014 w.e.f. 1 January 2013; GN 156 of 2014 w.e.f. 9 August 2014; GN 3 of 2015 w.e.f. 25 September 2007; 24 January 2015; s. 9 of Act 9 of 2015 w.e.f. 14 May 2015, 1 July 2015, 1 July 2015 in respect of year of assessment commencing on 1 July 2015 and in respect of every subsequent year of assessment; s. 20(2) of Act 32 of 2015 w.e.f. 29 January 2016; GN 28 OF 2016 w.e.f. 26 February 2016; s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; s. 52 of Act 35 of 2016 w.e.f. 11 January 2017; GN 231 of 2016 w.e.f. 5 November 2016; s 42 of Act 11 of 2107 w.e.f. 15 January 2018; GN 22 of 2018 w.e.f. 1 January 2018; s. 35 of Act 11 of 2018 w.e.f. 9 August 2018; 1 January 2019; reg. 3 of GN 128 of 2018 w.e.f. 1 January 2019; reg. 3 of GN 97 of 2019 w.e.f. 1 January 2016; reg. of GN 107 of 2019 w.e.f. 11 June 2019; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; reg. 3 of GN 27 of 2020; s. 28 of Act 7 of 2020 w.e.f. 7 August 2020; reg. 3 of GN 232 of 2020 w.e.f. 1 July 2020, 7 August 2020, 3 October 2020; reg. 3 of GN286 of 2020 w.e.f. 16 November 2012, 1 January 2019, 5 July 2019, 1 July 2020,28 November 2020, 1 July 2021; s. 38 of Act 15 of 2021 w.e.f. 5 July 2019, 1 July 2021, 5 August 2021, 1 July 2022; s. 31 of Act 15 of 2022 w.e.f. 1 July 2022 and 1 July 2023; reg 3 of GN 36 of 2023 w.e.f. 1 April 2023; s. 38 of Act 12 of 2023 w.e.f 20 July 2023; s. 38 of Act 12 of 2023 w.e.f. 1 July 2024; s. 41(m)(i)(A) of Act 11 of 2024 w.e.f. 7 June 2024; s. 41(m)(i)(B) of Act 11 of 2024 w.e.f. 1 January 2024; s. 41(m)(ii) and (iii)(A), (B), (C) and (D) of Act 11 of 2024 w.e.f. 27 July 2024; s. 41(m)(iii)(E) of Act 11 of 2024 w.e.f. 1 July 2025; s. 7 of Act 14 of 2026 w.e.f. 13 August 2026.]

THIRD SCHEDULE
[Section 27(2)]

PART I – DEDUCTION FOR DEPENDENT

1. Deduction for dependents

Dependents	Amount of deduction (Rs)
One dependent	110,000
Two dependents	190,000
Three dependents	275,000
Four or more dependents	355,000

2. Where a dependent in respect of whom a deduction is claimed under paragraph 1 is pursuing a non-sponsored full-time undergraduate or post-graduate course at a –

(a) tertiary educational institution recognised by the Higher Education Commission established under the Higher Education Act; or
[RR 14/26 (cio 13/8/26).]

(b) recognised tertiary educational institution, outside Mauritius,

the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of 500,000 rupees.

3. No exemption under paragraph 2 shall be allowed –

(a) where the annual tuition fees, excluding administration and student union fees, are less than 34,800 rupees for a child following an undergraduate course in Mauritius;

(b) in respect of the same dependent for more than 6 years.
[RR 12/23 (cio 1/7/23); RR 12/23 – Rp 2/23 (cio 5/8/23).]

4. Where a dependent in respect of whom a deduction is claimed under paragraph 1 is attending a fee-paying private primary or secondary school registered under the Education Act, the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of the amount of the fees paid or 60,000 rupees, whichever is the lower.
[Added 11/24 (cio 1/7/24)]

[Part I repealed and replaced by s 38 of Act 12 of 2023 and Rp 2/23 w.e.f. 5 August 2023; amended by s. 41(n) of Act 11 of 2024 w.e.f. 1 July 2024.]

PART II – RELIEF FOR MEDICAL OR HEALTH INSURANCE PREMIUM

Column 1 Self and dependents	Column 2 Premium allowable (Rs)
Self	25,000
Self and one dependent	25,000 for self + 25,000 for dependent
Self and 2 dependents	25,000 for self + 25,000 for first dependent + 20,000 for second dependent
Self and 3 dependents	25,000 for self + 25,000 for first dependent + 20,000 for second dependent + 20,000 for third dependent
Self and 4 dependents	25,000 for self + 25,000 for first dependent + 20,000 for second dependent

+
20,000
for third dependent
+
20,000
for fourth dependent

[RR 13/19 (cio 1/7/19); RR 12/23 (cio 1/7/23).]

[Third Sch. amended by s.11(z)(i) of Act 23 of 2001 w.e.f. the income year commencing on 1 July 2001; s. 14(aa) of Act 20 of 2002 w.e.f. the income year commencing 1 July 2002 and in respect of every subsequent income year; repealed and replaced by s. 9(q) of Act 18 of 2003; s. 11(x) of Act 28 of 2004 w.e.f. 1 July 2004; s. 19(q) of Act 14 of 2005 w.e.f. 1 July 2005; s. 18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year in so far as it relates to individuals, and w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment in so far as it relates to companies; s. 15(s) of Act 18 of 2008 w.e.f. 1 July 2008; amended by s. 10(o) of Act 20 of 2009 w.e.f. 1 January 2010 in respect of the income year commencing on 1 January 2010 and in respect of every subsequent income year; s. 9(zd) of Act 10 of 2010 w.e.f. 1 January 2011 as from the income year commencing 1 January 2011; s. 8 of Act 37 of 2011 w.e.f. 1 January 2012; 1 January 2013 in respect of the income year commencing 1 January 2013 and in respect of every subsequent year of assessment; s. 9(t) of Act 26 of 2013 w.e.f. 1 January 2014 and in respect of every subsequent year of assessment; .repealed and replaced by s. 26 of Act 10 of 2017 (in respect of income year commencing on 1 July 2017 and in respect of every subsequent income year); s. 35 of Act 11 of 2018 w.e.f. 1 July 2018; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; s. 28 of Act 7 of 2020 in respect of the income tear commencing on 1 July 2020 and in respect of every subsequent income year; s. 31 of Act 15 of 2022 w.e.f. 1 July 2022;s. 38 of Act 12 of 2023 w.e.f. 1 July 2023; Rp 2 of 2023 w.e.f. 5 August 2023; s. 41(n) of Act 11 of 2024 w.e.f. 1 July 2024; s. 7 of Act 14 of 2026 w.e.f 13 August 2026.]

FOURTH SCHEDULE
[Sections 2 and 105]

Fourth Sch. amended by s. 9(af) of Act 9 of 1997 w.e.f. 1 July 1997 in respect of income year commencing 1 July 1997 and in respect of every subsequent income year; s. 4(v) of Act 10 of 1998 w.e.f. 1 July 1998 in respect of income year commencing on 1 July 1998 and in respect of every subsequent income year; s. 9(r) of Act 18 of 2003 w.e.f. 1 July 2003; s. 11(y) of Act 28 of 2004 w.e.f. 1 July 2004; s. 27(10)(r) of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of income year commencing 1 July 2006 and in respect of every subsequent income year in so far as it relates to individuals, and w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July and in respect of every subsequent year of assessment in so far as it relates to companies; amended by s. 17(zi) of Act 17 of 2007 w.e.f. 22 August 2007; repealed and replaced by s. 21(y) of Act 14 of 2009 w.e.f. 1 July 2009; repealed by s. 8 of Act 37 of 2011 w.e.f. 1 January 2012.]

FIFTH SCHEDULE
[Section 111B(e)]

SERVICES OTHER THAN SERVICES PROVIDED BY A NON-RESIDENT

Accountant/Accounting firm

[Inserted 18/16 (1/10/16).]

Architect

Attorney/Solicitor

Barrister

Engineer

Interior Decorator/Designer
[Inserted 12/23 (cio 20/7/23).]

Land surveyor

Legal consultant

Medical service provider
[Inserted 26/12 (cio1/1/13).]

Project manager in the construction industry

Property valuer

Quantity surveyor

Tax adviser or his representative
[Added 18/16 (cio 1/10/16).]

[Fifth Sch. repealed and replaced by s. 7(q) of by Act 13 of 1996 w.e.f. in relation to an individual, on 1 July 1996 in respect of income year commencing on 1 July 1996 in respect of every subsequent year , and in relation to any other person or associate in a société under section 47, on 1 July 1996 in respect of year of assessment commencing on 1 July 1996 and in respect of every subsequent year of assessment ; Act 10 of 1998 w.e.f. 1 July 1998 in respect of income year commencing on 1 July 1998 and in respect of every subsequent year; s. 10(w) of Act 18 of 1999 w.e.f. 1 July 1999 in respect of income year commencing on 1 July 1999 and in respect of every subsequent year; s. 12 af) of Act 25 of 2000 w.e.f. income year commencing 1 July 2000; repealed and replaced by Act 28 of 2004; s.18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year in so far as it relates to individuals, and w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July and in respect of every subsequent year of assessment in so far as it relates to companies; repealed and replaced by s. 8 of Act 37 of 2011 w.e.f. 1 March 2012; s. 12 of Act 26 of 2012 w.e.f. 1 March 2013; amended by s. 38 of Act 12 of 2023 w.e.f. 20 July 2023.]

SIXTH SCHEDULE
[Section 111C]

DEDUCTION OF TAX AT SOURCE

	Amount or sum made available to the payee by way of –	Rate of tax (%)
1	Interest payable by any person, other than by a bank or non-bank deposit taking institution, under the Banking Act, to a any person, other than a company resident in Mauritius [Amended GN 5/14 (cio 1/1/14)	15
2	Royalties payable to –	
	(a) a resident	10
	(b) a non-resident	15
3	Rent payable to –	
	(a) a resident	7.5 [Amended 15/22 (cio 3/10/22).]
	(b) a non-resident [RR 11/18 (cio 9/8/18).]	10
4	Payment to contractors and sub-contractors	0.75
5	Payment to providers of services as specified in the Fifth Schedule to the Income Tax Act	5 [Amended 15/22 (cio 3/10/22).]
6	Payment made by Ministry, Government department, local authority, statutory body or the Rodrigues Regional Assembly on contracts, other than payments to contractors and subcontractors and payments to providers of services specified in the Fifth Schedule –	
	(a) for the procurement of goods and services under a single contract, where the payment exceeds 300,000 rupees;	1
	(b) for the procurement of goods under a contract, where the payment exceeds 100,000 rupees; or	1

	(c) for the procurement of services under a contract, other than telephone, postal, air travel and hotel services, where the payment exceeds 30,000 rupees	3
7	Payment made to the owner of an immovable property or his agent pursuant to section 111B(g)	5
8	Payment made to a non-resident for any services rendered in Mauritius pursuant to section 111B(h)	10
9.	Payment of management fees pursuant to 111B(i) to –	
	(a) a resident	5
	(b) a non-resident [Added 18/16 (cio 1/10/16).]	10
10.	Payments to a non-resident entertainer or sportsperson pursuant to 111B(j) [Added 18/16 (cio 1/10/16).]	10
11.	Commission [Added 11/18 (cio 9/8/18).]	3
12.	Payment to consultants other than those specified in the Fifth Schedule, pursuant to section 111B(l) [Added 15/22 (cio 3/10/22).]	3
13.	Payment made to a provider of security services, cleaning services or pest management services and other ancillary services, pursuant to section 111B(m) [Added 15/22 (cio 3/10/22).]	3
14.	Payment made by insurance companies to motor surveyors and any other person, pursuant to section 111B(n) [Added 15/22 (cio 3/10/22); amended 12/23 (cio 20/7/23).]	3
15.	Payment made to an ICT services provider, pursuant to section 111B(o) [Added 14/26 (cio 13/8/26).]	1
16.	Payment to any person for advertising, promotional, endorsement, or marketing services carried out through social media platforms, digital content, or similar electronic means [Added 14/26 (cio 13/8/26).]	5

[Sixth Sch. amended by Act 9 of 1997; s. 27(10)(s) of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year in so far as it relates to individuals, and w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July and in respect of every subsequent year of assessment in so far as it relates to companies. Part II amended by s. 9(ze)(ii) of Act 10 of 2010 w.e.f. 1 January 2011 as from the income year commencing 1 January 2011; repealed and replaced by s. 8 of Act 37 of 2011 w.e.f. 1 March 2012; amended by GN 58 of 2012 w.e.f.1 March 2012; repealed and replaced by s.12 of Act 26 of 2012 w.e.f. 1 January 2013; GN 5 of 2014 w.e.f. 1 January 2014; s. 27 of Act 18 of 2016 w.e.f. 1 October 2016; s. 35 of Act 11 0f 2018 w.e.f. 9 August 2018; s. 31 of Act 15 of 2022 w.e.f. 3 October 2022; s. 38 of Act 12 of 2023 w.e.f. 20 July 2023; s. 7 of Act 14 of 2026 w.e.f 13 August 2026.]

SEVENTH SCHEDULE

[Section 111M]

	Area	Rate (Rs)
1.	In the case of apartment, flat or tenement, its floor area as specified in the title deed or contract	30 per square metre
2.	In the case of any other residential property, the surface area of land	10 per square metre

[Seventh Sch. amended by s. 9(ab) of Act 9 of 1997 w.e.f. 1 July 1997 in respect of the income year commencing on 1 July 1997 and in respect of every subsequent income year; s. 10(x) of Act 18 of 1999 w.e.f. 1 July 1999 in respect of the income year commencing on 1 July 1999 and in respect of every subsequent income year; Act 25 of 2000; repealed and replaced by s. 11(aa) of Act 28 of 2004 w.e.f. 1 July 2004; s. 18(zzf) of Act 15 of 2006 w.e.f. 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year in so far as it relates to individuals, and w.e.f. 1 July 2007 in respect of the year of assessment commencing 1 July and in respect of every subsequent year of assessment in so far as it relates to companies; s. 17(zj) of Act 17 of 2007 w.e.f. 22 August 2007.]

EIGHTH SCHEDULE

[Sections 139 and 141]

PART I

Office of the Director-General, Port Louis

Date .....

Income Tax Account No. .....

Financial Year .....

Year of Assessment .....

Account Reference .....

DISTRESS WARRANT

Under section 139 of the Income Tax Act.
To the Usher of the Supreme Court .....
Whereas .....
is .....
indebted to the Director-General of the Mauritius Revenue Authority in the sum of .....
.....
being income tax due and payable by the aforesaid
.....
.....
particulars of which are set out in the Annex.

And whereas default has been made in the payment of the aforesaid amount to the Director-General and the aforesaid amount is still due.

These are therefore to authorise and order you forthwith to make distress of the goods, chattels and effects of the said person, and, if within the period of 3 clear days next after the making of such distress, the amount of the tax due and payable including the charge of taking and keeping the distress is not paid, you shall sell the goods, chattels, and effects of the said person up to the amount mentioned in the distress including the costs and that you certify to me on or before the ..... day of ..... 20.....

what you shall have done by virtue of this warrant.

Given under my hand at Port Louis, this ..... day of ..... 20.....

.....
Director-General of Mauritius Revenue Authority

RETURN OF THE ABOVE WARRANT

In execution of the above warrant, I certify that I have this day seized the goods, chattels and effects of the herein named and have made and signed an inventory of the same hereunto annexed, and have appointed as guardian of the same.

Date ..... 20.....

.....
Usher of the Supreme Court

PART II – FORM OF MEMORANDUM OF INSCRIPTION

Privilege inscribed under section 141 of the Income Tax Act by the Director-General of the Mauritius Revenue Authority electing his legal domicile in his office in Port Louis against .....
..... (names in full)
of ..... (address in full)
..... (occupation)
and
Mrs ..... (Christian and maiden names in full)
of ..... (address in full) his wife, hereinafter called the debtor/s
for the sum of ..... rupees (in words)
upon all immovable property belonging to the debtor/s including:
.....
.....
.....
Drawn up in Port Louis on the ..... day of ..... 20.....
I certify that this memorandum is an exact copy of the other original with which it has been duly collated.

.....
Director-General

[Part II repealed and replaced by s. 11 of Act 33 of 2004.]

PART III

The Conservator of Mortgages is hereby requested to erase in his registers the privilege inscribed by the Director-General of the Mauritius Revenue Authority on the ..... of ..... 20 ..... in.....

Vol. ..... No. ..... against:
.....
.....
.....
upon all immovable property which belonged to the latter, including
.....
.....

Dated, signed and sealed in Port Louis on the ..... day of ..... 20.....

.....
Director-General

[Part III repealed and replaced by s. 11 of Act 33 of 2004.]

NINTH SCHEDULE

[Ninth Sch. added by s. 9(u) of Act 26 of 2013 w.e.f. 1 January 2014; repealed and replaced by s. 27 of Act 18 of 2016 w.e.f. 1 October 2016; repealed by s. 38 of Act 15 of 2021 w.e.f. 5 August 2021.]

TENTH SCHEDULE

[Section 50L]

PART A – PRIORITY AREAS OF INTERVENTION

Dealing with health problems

Educational support and training

Environment and sustainable development

Family protection, including gender-based violence

Fields of advocacy, capacity building and research for consideration as cross-cutting throughout the priority areas of intervention

Leisure and sports

Peace and nation-building

Road safety and security

Social housing

Socio-economic development as a means for poverty alleviation

Supporting people with disabilities

Such other areas as the Minister may determine

Note –

The priority areas specified in this Part shall target individuals and families –

(a) registered under the Social Register of Mauritius; and

(b) vulnerable groups under the Charter of the National Social Inclusion Foundation.

[Amended 13/19 (cio 1/7/19).]

PART AA – NATIONAL HERITAGE

Restoration of a building designated as a national heritage under the National Heritage Fund Act
[Inserted 15/21 (cio 5/8/21).]

PART B – ACTIVITIES AND CONTRIBUTIONS WHICH DO NOT QUALIFY UNDER CSR

Any activity discriminating on the basis of race, place of origin, political opinion, colour, creed or sex

Any activity promoting alcohol, cigarettes or gambling

Any activity targeting shareholders, senior staff or their family members

Contribution to any Government department or parastatal body

Contribution to natural disasters mitigation programme

Contribution to political or trade union activities

Contribution to religious or spiritual activities

Sponsorship for the purpose of marketing for companies

Staff welfare and training of employees

[Tenth Sch. added by s. 27 of Act 18 of 2016 w.e.f. 7 September 2016; repealed and replaced by GN 52 of 2017 w.e.f. 1 April 2017; s. 26 of Act 13 of 2019 w.e.f. 1 July 2019; amended by s. 38 of Act 15 of 2021 w.e.f. 5 August 2021.]

ELEVENTH SCHEDULE

[Section 150A]

An individual deriving the following basic salary in a month [Amended 11/18 (cio 1/7/17).]	**Allowance (Rs)**
Less or equal to Rs 5,000	1,000
Above Rs 5,000 but less or equal to Rs 7,000	800
Above Rs 7,000 but less or equal to Rs 9,000	500
Above Rs 9,000 but less or equal to Rs 9,750	250
Above Rs 9,750 but less or equal to Rs 9,900	100

[Eleventh Schedule repealed and replaced by s 26(zr) of Act 10 of 2017 – P 38/17 w.e.f. 1 July 2017; s. 35 of Act 11 of 2018 w.e.f. 1 July 2017.]

TWELFTH SCHEDULE
[Section 123C(2)]

STATEMENT OF ASSETS AND LIABILITIES

Name .....

Address .....

National Identity Card no. .....

Business Registration no. .....

1. I hereby declare that the assets held by me, my spouse and dependent children, in our own names or in any other names in Mauritius and outside Mauritius as at ..... are as follows –
(*date*)

<table>
<tr><th>ASSETS</th><th>Value at cost (Rs)</th></tr>
<tr><td>Immovable property</td><td></td></tr>
<tr><td>Non-business assets</td><td></td></tr>
<tr><td>Land, building, apartment, etc., including leasehold land and building

<table><tr><td>Description</td><td>Address</td><td>Extent/Area</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table></td><td>.....

.....</td></tr>
<tr><td>Bank accounts</td><td></td></tr>
<tr><td>Current, savings, fixed held by you solely or jointly with any other person

<table><tr><td>Name of bank</td><td>Account number</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table></td><td>.....

.....</td></tr>
<tr><td>Cash</td><td></td></tr>
<tr><td>Cash in hand/safe deposits/lockers

<table><tr><td></td></tr></table></td><td>.....</td></tr>
</table>

<table>
<tr><td>Investment (of more than Rs 200,000)</td><td></td></tr>
<tr><td>Amount invested in shares/securities/units, etc.

Investment in listed company

<table><tr><td>Name of company</td><td>Number of shares</td></tr><tr><td></td><td></td></tr></table>
Investment in unlisted company

<table><tr><td>Name of company</td><td>Number of shares</td></tr><tr><td></td><td></td></tr></table>
Share in société/partnership/joint venture/succession

<table><tr><td>Name of société/partnership/joint venture/succession</td></tr><tr><td></td></tr></table>
Investment in Government securities

<table><tr><td></td></tr></table>
Debts/loans/advances/receivables

<table><tr><td></td></tr></table>
Any other investment

<table><tr><td>Description</td></tr><tr><td></td></tr></table></td><td>……..

……..

……..

……..

……..

……..</td></tr>
<tr><td>Motor vehicles</td><td></td></tr>
<tr><td><table><tr><td>Registration number</td><td>Make</td></tr><tr><td></td><td></td></tr></table></td><td>……..</td></tr>
</table>

Household furniture and electrical household appliances	……..
Other possessions	
Boats, including pleasure crafts Details Jewellery, antiques and precious stones Other assets exceeding Rs 200,000 in the aggregate not included above	…….. …….. ……..
Total non-business assets	……..
Business assets	
Total business assets, including plants and machinery, stock, debtors and other assets used by a sole proprietor in his business	……..
Total assets	……..

2. My liabilities and the liabilities of my spouse and dependent children as at ……. are as follows –
(*date*)

Liabilities	
Non-business liabilities (loan, mortgage, borrowings, etc.)	……..
Total non-business liabilities	……..
Business liabilities	……..
Total business liabilities (liabilities contracted by a sole proprietor for the purpose of his business)	……..
Total liabilities	……..
Net Assets	……..

3. I, my spouse and dependent children, have during the year ended ……/during period ……. to ……..* made the
(*year*) (*date*) (date)

following outgoings –

Amount settled in trusts	.....
Contributions to personal pension funds	.....
Premiums in respect of life insurance policies	.....

..... Signature	Date Month Year ☐☐ ☐☐ ☐☐☐☐

Note

** Applicable where the person does not submit a Statement of Assets and Liabilities at the end of each year.*

[Twelfth Sch. Added by s. 26 of Act 10 of 2017 w.e.f. 24 July 2017.]

THIRTEENTH SCHEDULE
[Section 111V]

Activities which qualify for presumptive tax

Agriculture, forestry and fishing

Manufacturing excluding restaurants

Retail of goods, including sale of food to be consumed off premises

Wholesale of goods

FOURTEENTH SCHEDULE
[Section 161A(58B)]

QUALIFYING SMALL BUSINESS OR SERVICE PROVIDER

Architect

Engineer

Estate Agent

Land surveyor

Marine surveyor

Motor surveyor

Optician

Project manager

Property Valuer

Interior decorator/Designer

Medical service provider

Health, wellness and personal care service provider, including a hairdresser and a barber

[Fourteenth Schedule added by s. 26 of Act 18 of 2025 w.e.f. 9 August 2025.]