
LEGAL SUPPLEMENT

to the Government Gazette of Mauritius No. 79 of 7 September 2016

THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2016

Act No. 18 of 2016

I assent

PARAMASIVUM PILLAY VYAPOORY

7 September 2016

Acting President of the Republic

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Bank of Mauritius Act amended
3. Banking Act amended
4. Building Control Act amended
5. Business Registration Act amended
6. Central Electricity Board Act amended
7. Civil Aviation Act amended
8. Code Civil Mauricien amended
9. Companies Act amended
10. Co-operatives Act amended
11. Customs Act amended
12. Customs Tariff Act amended
13. Dr A. Ferriere Underpass, Port Louis (Authorised Construction) Act 1996 amended
14. Education Act amended
15. Electricity Act amended
16. Environment and Land Use Appeal Tribunal Act amended
17. Environment Protection Act amended
18. Excise Act amended
(2C) The central bank may, by guidelines, instructions or directives issued under subsection (2B), require the ultimate and intermediate financial holding companies incorporated in Mauritius which have, within the group, at least one subsidiary or joint venture or such other ownership structure as the central bank may determine, which is a bank or a non-bank deposit-taking institution, to comply with such specific provision of this Act as it considers appropriate so as to ensure effective supervision of the institution.

4. **Building Control Act**

The Building Control Act is amended –

(a) in section 2, in the definition of “principal agent”, by inserting, after the word “engineer”, the words “, or the firm of architects or engineers, registered under the Construction and Industry Development Board Act”;

(b) in section 15, in subsection (2)(a), by adding the following new subparagraph, the word “and” being deleted at the end of subparagraph (i) and the word “and” being added at the end of subparagraph (ii) –

(iii) forwarded by the architect or engineer, as the case may be, by such electronic or other technological means as the relevant local authority may direct;

(c) in section 19, in subsection (3), by deleting the figure “10” and replacing it by the figure “5”;

(d) in section 20, in subsection (3), by inserting, after paragraph (a), the following new paragraph –

(aa) conduct risk-based inspections of the building at such intervals as he or it may determine;

5. **Business Registration Act amended**

The Business Registration Act is amended –

(a) in section 8 –

(i) in subsection (2), by deleting the words “such business registration card as may be approved” and replacing
(ii) by repealing subsection (2) and replacing it by the following subsection –

(2) The Legal Secretary shall, in June of every year, cause to be published in the Gazette a list of –

(a) law firms, law practitioners, legal consultants and foreign lawyers providing legal services for the law firms; and

(b) the holders of a Global Legal Advisory Services licence.

(iii) by adding the following new subsection –

(3) The Financial Services Commission shall communicate to the Legal Secretary an updated list of holders of a Global Legal Advisory Services licence as soon as reasonably practicable.

32. Local Government Act amended

The Local Government Act is amended –

(a) in section 2, in the definition of “ratepayer”, by deleting the words “local rate” and replacing them by the words “local rate or general rate, as the case may be”;  

(b) in section 48, in subsection (1) –

(i) by deleting the words “sections 117 and” and replacing them by the word “section”;

(ii) by deleting the words “for the determination of applications for Outline Planning Permissions and Building and Land Use Permits and”;

(c) in section 64, by repealing subsection (5) and replacing it by the following subsection –

(5) (a) No land shall be –

(i) sold for a price which is below the market value of the land; or
(ii) exchanged for a land whose value is below the market value of the land being exchanged,
as assessed by the Director, Valuation and Real Estate Consultancy Services.

(b) Notwithstanding paragraph (a), where the owner of a house, standing on a portion of land belonging to the Municipal City Council or Municipal Town Council, which was built as part of a housing estate commonly known as a Municipal City Housing Estate, or Municipal Housing Estate, is willing to buy the house and the portion of land on which it stands, the Municipal City Council or Municipal Town Council may sell that house and that portion of land to him by private contract at the price of 2,000 rupees.

(d) in section 95 –

(i) by repealing subsection (6) and replacing it by the following subsection –

(6) Notwithstanding this Act, where the cadastral value of an immovable property is not determined, a general rate in respect of that immovable property shall, on the basis of its net annual value ascertained by the Valuation Department, be levied in such manner as may be prescribed until such time as the cadastral value of that immovable property is determined.

(ii) by adding the following new subsections –

(9) Pursuant to subsection (6), the Minister may, in respect of general rate, make such regulations as he thinks fit.

(10) Regulations made under subsection (9) may provide for –

(a) the manner by which the net annual value of an immovable property is ascertained by the Valuation Department;
(b) the levying and payment of general rate;
(c) the surcharge and interest for late payment of general rate;
(d) the recovery, collection and enforcement of general rate;
(e) anything connected, consequential or incidental thereto.

(e) in section 105B –

(i) in the heading, by deleting the words “annual rental value” and replacing them by the words “net annual value”;

(ii) by deleting the words “annual rental value” wherever they appear and replacing them by the words “net annual value”;

(f) in sections 105C and 105D, by deleting the words “annual rental value” and replacing them by the words “net annual value”;

(g) by inserting, after section 110, the following new section –

110A. Objection to assessment before Tribunal

Notwithstanding section 110, any person aggrieved by any assessment made in respect of general rate may, within 14 days of receiving the notification of the assessment, lodge an objection to the assessment before the Tribunal.

(h) in section 115 –

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

(1) For the purpose of this Sub-part, there shall be, in every Municipal City Council, Municipal Town Council or District Council, a Committee to be known as the Permits and Business Monitoring Committee, which shall consist of –

(a) (i) the Lord Mayor or Deputy Lord Mayor;
(ii) the Mayor or Deputy Mayor; or
(iii) the Chairperson or Vice-Chairperson of a district council, who shall be the chairperson;

(b) 4 councillors, to be designated by the chairperson;

(c) the Chief Executive; and

(d) the heads of the Land Use and Planning, Public Infrastructure and Public Health Departments of the local authority.

(ii) by inserting, after subsection (1), the following new subsection –

(1A) Where any person referred to in subsection (1) (c) or (d) is unable to attend a meeting of the Committee, he shall designate a senior officer to be his alternate representative at the meeting, with written authority to act as required.

(iii) by adding the following new subsection –

(4) Notwithstanding sections 23 and 33, the term of office of—

(a) the chairperson of the Permits and Business Monitoring Committee shall begin on the day the Lord Mayor, Mayor or Chairperson of the District Council is elected, and shall continue until his successor is elected; and

(b) the Councillors of the Permits and Business Monitoring Committee shall begin on the day they are designated by the chairperson of the Permits and Business Monitoring Committee
and shall continue in office until the election of a new Lord Mayor, Mayor or Chairperson of the District Council.

(i) in section 117 –

(i) by repealing subsection (5) and replacing it by the following subsection –

(5) On receipt of an application under subsection (4), the Chief Executive of the Municipal City Council, Municipal Town Council or District Council or his representative shall –

(a) not later than 8 working days from the date of receipt, seek from the applicant any additional information, particulars or documents in relation thereto; and

(b) on the effective date, issue to the applicant an acknowledgement receipt in respect of the application.

(ii) in subsection (7), by deleting the words “; and after approval of the Executive Committee”;

(iii) by repealing subsection (9) and replacing it by the following subsection –

(9) Except with the approval of the Minister, no Outline Planning Permission or Building and Land Use Permit shall be issued for any development of land, construction of a building or extensive alterations, or additions or repairs to an existing building for use as a place of public worship.

(iv) in subsection (12), by repealing paragraph (a);
(j) in section 122, by inserting, after subsection (6), the following new subsection –

(6A) (a) This section shall, subject to paragraph (b), in respect of a period of 3 years as from 1 January 2017, not apply to an economic operator carrying out trade activities whose annual trade fee does not exceed 5,000 rupees at 30 June 2016.

(b) Any economic operator who is exempted pursuant to paragraph (a) shall be issued with an exemption certificate by the Municipal City Council, Municipal Town Council or District Council, as the case may be.

(c) Paragraph (a) shall not apply to trade activities regulated under the Excise Act, gambling activities under the Gambling Regulatory Authority Act or such other activities as may be prescribed.

(k) in section 123 –

(i) by repealing subsection (3) and replacing it by the following subsection –

(3) Subject to section 122(6), every person carrying on a classified trade shall display, in a conspicuous place at each of his business premises, the receipt acknowledging payment of the fee or the exemption certificate under section 122 in respect of the current financial year.

(ii) in subsection (4), by inserting, after the words “payment of the fee”, the words “or the exemption certificate”;

(l) in section 124 –

(i) in subsection (1)(d), by inserting, after the words “payment of the fee”, the words “or the exemption certificate”;

(ii) in subsection (2)(a), by inserting, after the words “payment of the fee”, the words “or the exemption certificate”;

(m) by repealing Sub-part G.