FOREIGN TRAVEL TAX ACT
Act 11 of 1978 – 1 July 1978

ARRANGEMENT OF SECTIONS

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SCHEDULE

FOREIGN TRAVEL TAX ACT

1. Short title
This Act may be cited as the Foreign Travel Tax Act.

2. Interpretation
In this Act—
“carrier”—
(a) means the person or authority undertaking the carriage of a passenger on an international journey; and
(b) includes an agent or representative of that person or authority;
“craft” means any ship or aircraft used, whether exclusively or not, for the carriage of passengers;
“Director-General” means the Director-General of the Mauritius Revenue Authority;
“fare” means the actual value of the ticket payable in Mauritius to a carrier by a passenger in respect of an international journey;
“foreign vessel” has the same meaning as in the Income Tax Act;
“international journey” means a journey undertaken by a passenger from or to Mauritius and includes any journey from or to any port or airport outside Mauritius;
Forign Travel Tax Act

“non-citizen”—
(a) means a person other than a citizen of Mauritius;
(b) includes a citizen who is a non-resident for exchange control purposes;

“passenger” means a person travelling on an international journey;

“tax” means the tax leviable under section 3.

3. Levy of tax

(1) Subject to subsection (3), there shall be levied and paid to the Accountant-General a tax in respect of an international journey undertaken by a passenger.

(2) The tax leviable under subsection (1) shall be 10 per cent of the fare.

(3) No tax shall be levied in respect of passengers specified in the Schedule.

4. Carrier responsible for payment of tax

(1) The tax leviable shall be collected by the carrier at the time the fare is paid.

(2) The carrier shall, not later than the last day of the month following the date of collection of the tax under subsection (1), pay the tax to the Accountant-General in such manner as the Accountant-General shall direct.

(3) Any carrier who fails to pay the tax within the time limit specified in subsection (2) shall be liable to a surcharge representing—

(a) 10 per cent of the tax together with 100 rupees for the first month or part of the month during which the tax remains unpaid; and

(b) 2 per cent of the tax for each subsequent month or part of the month during which the tax remains unpaid.
[S. 4 amended by Act 32 of 1985.]

4A. Records

(1) Every carrier shall, for the purposes of this Act, keep sufficient records in the English or French language, to enable his liability to tax to be determined.

(2) Every record under subsection (1) shall be kept for a period of at least 6 years after completion of the transaction to which it relates.

(3) Any officer authorised in writing by the Director-General may, for the purposes of this Act, enter at all reasonable times the business premises of a carrier and inspect any record or other document relating to the carrier’s business.
[S. 4A inserted by Act 15 of 1984.]
4B. Liability to tax

(1) Where the Director-General is not satisfied that the tax paid by the carrier is the full amount of tax due to be paid, the Director-General may, by written notice served on the carrier, make an assessment of the amount of tax which in his opinion ought to be payable by the carrier and that amount shall thereupon be the amount of tax due to be paid under section 4.

(2) The tax specified in a notice issued by the Director-General under subsection (1) shall be paid not later than 14 days after the date of issue of the notice.

(3) Any carrier who is aggrieved by an assessment of the Director-General under subsection (1) may appeal to the Assessment Review Committee in accordance with the Mauritius Revenue Authority Act.


4C. Exemption and refund of tax

The Minister may—

(a) exempt any person from the payment of the tax; and

(b) order the refund of the whole or part of the tax on such conditions as he thinks fit.

[S. 4C inserted by Act 32 of 1985.]

4D. Refund of tax by carrier

(1) Subject to subsection (2), where any tax has been paid and the fare is refunded in whole or in part or an order for refund is made under section 4C, any excess tax paid shall be refunded by the carrier.

(2) No refund of tax shall be made—

(a) after a period of 12 months from the date the fare is paid; or

(b) where the amount is less than 25 rupees.

(3) Subject to subsection (4), the carrier may deduct from the tax leviable any tax refunded.

(4) Any deduction under subsection (3) shall be made in the month in which the refund is made.

[S. 4D inserted by Act 32 of 1985.]

5. Offences

A carrier who fails to comply with—

(a) this Act;

(b) any regulations made under this Act; or

(c) any direction given by the Accountant-General under this Act,
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 2 years.

6. Jurisdiction

Notwithstanding—
(a) section 114 of the Courts Act; and
(b) section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,
a Magistrate shall have jurisdiction to try any offence under this Act and may impose any penalty provided by this Act.

7. Regulations

(1) The Minister may make such regulations as he thinks fit for the purposes of this Act.
(2) The Minister may, by regulations—
(a) amend the Schedule;
(b) vary the rate of tax leviable under section 3 (2).

SCHEDULE

[Section 3 (3)]

1. Members of diplomatic missions, their wives and dependants.
2. Employees of international organisations who are non-citizens.
3. Mauritian students leaving Mauritius for studies or coming back to Mauritius whether during or at the end of their studies.
4. Employees of carriers travelling on official business and seamen employed on foreign vessels travelling by air to join their vessels.
5. Passengers whose fare is borne either, in whole or in part, by Government of Mauritius, a statutory corporation approved by the Minister, an international organisation, or a foreign Government.
6. Passengers who are non-citizens and whose fare is paid in foreign currency or, with the approval of the Bank of Mauritius, in Mauritius currency.

FORESTS AND RESERVES ACT
Act 41 of 1983 – 1 May 1984

ARRANGEMENT OF SECTIONS

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5. Survey of mountain reserves
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8. Removal of trees and brushwood
9. Planting of reserves
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FIRST SCHEDULE
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FOURTH SCHEDULE

FORESTS AND RESERVES ACT

1. Short title

This Act may be cited as the Forests and Reserves Act.

2. Interpretation

(1) In this Act—

“authorised officer” means a public officer entrusted by the Minister with responsibility for carrying out all the functions specified in this Act;

“base line”, in relation to a mountain range, means the line specified as such in the First Schedule;

“Chief Surveyor” means the Chief Surveyor of the Ministry responsible for the subject of lands;

“destroy” includes bark, break, burn, bury, cut, fell, saw, uproot;

“district” has the same meaning as in the Local Government Act;

“escarpment” means the bank of a river, rivulet or feeder, the mean slope of which makes an angle of not less than 60 degrees with the horizontal line;

“feeder” means the affluent of a river or rivulet;