

**SUGAR BROKERAGE TAX ACT**

Act 63 of 1973 – 24 December 1973

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
  2. Sugar brokerage tax
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**SUGAR BROKERAGE TAX ACT**

**1. Short title**

This Act may be cited as the Sugar Brokerage Tax Act.

**2. Sugar brokerage tax**

(1) Every broker shall pay a tax equivalent to 15 per cent of the amount received by him—

- (a) as shipping commission in respect of sugar exported from Mauritius; or
- (b) as brokerage in respect of sugar consigned to him by a miller or a miller-planter.

(2) The Mauritius Sugar Syndicate shall, on behalf of every broker and without incurring any liability to any other person, pay the tax specified in subsection (1) to the Accountant-General, at such time and in such manner as the Minister to whom responsibility for the subject of agriculture is assigned may direct.

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