SUGAR BROKERAGE TAX ACT
Act 63 of 1973 – 24 December 1973

ARRANGEMENT OF SECTIONS

SECTION
1. Short title
2. Sugar brokerage tax

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.