

RECOVERY OF STATE DEBTS ACT

Cap 137 – 2 August 1876

ARRANGEMENT OF SECTIONS

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RECOVERY OF STATE DEBTS ACT

1. Short title

This Act may be cited as the Recovery of State Debts Act.

[S. 1 amended by Act 48 of 1991.]

2. Debts due to State

(1) Where taxes of any kind have been left unpaid for more than one month, the Accountant-General may recover them in the manner prescribed in this Act.

(2) The Accountant-General shall transmit to the Magistrate of the district in which the person liable for the unpaid taxes resides, a list containing—

- (a) the name of the person;
- (b) the amount due;
- (c) the cause or nature of the debt; and
- (d) the date when the debt became due.

(3) The list shall be—

- (a) in the form set out in the First Schedule;
- (b) signed by the Accountant-General; and
- (c) *prima facie* evidence of the debt due.

[S. 2 amended by Act 48 of 1991.]

3. Issue of summons

(1) The Magistrate shall, on receipt of the list, make an order for the clerk to issue the process of his Court and fix a day for the return of such process.

(2) On receipt of an order under subsection (1), the clerk shall, under his hand and the seal of the Court, issue a summons in the form set out in the Second Schedule.

4. Execution of distress warrant

Where the District Court has given judgment for the recovery of the sum mentioned in the summons, the District Clerk shall issue a warrant of execution in the form provided by the District and Intermediate Courts (Civil Jurisdiction) Act and the warrant shall be executed in the same manner as warrants issued by him under that Act.

5. Debts not exceeding 100 rupees

All small debts not exceeding 100 rupees due to the State, or payable to the Accountant-General, other than taxes, shall be dealt with and recovered as taxes in the manner and form specified in sections 2, 3 and 4.

[S. 5 amended by Act 48 of 1991.]

6. Return of *nulla bona*

Where the usher makes a return that he has found no goods or chattels to distrain or that the distress is insufficient, the Magistrate may act according to section 25 of the District and Intermediate Courts (Civil Jurisdiction) Act.

7. Penalty in case of fraud

Nothing in this Act shall prevent the operation in cases of fraud of section 30 of the District and Intermediate Courts (Civil Jurisdiction) Act.

8. Exemption and protection of officers

(1) No stamp or registration shall be required for any proceedings taken under this Act up to the judgment of the Court inclusively, and no objection on account of an error in the description or name of any person, place, or thing shall vitiate any proceedings taken under this Act, provided such person, place or thing is sufficiently indicated.

(2) In no case shall any Magistrate or officer ordering or making a seizure or sale by and under the authority of this Act, or of any writ or warrant issued under this Act, be liable to any action in indemnity on account of any such seizure or sale.

9. —

10. Powers transferred

The powers and duties of the Accountant-General under this Act shall, so far as they relate to the recovery of—

- (a) taxes and surcharges on animals, be exercised by the Commissioner of Police or any member of the Police Force;
- (b) amounts due in connection with—
 - (i) sewerage contributions or any work performed by the Waste Water Management Authority; or
 - (ii) rents of Government buildings,be exercised by the Permanent Secretary of the Ministry responsible for the subject of public infrastructure or any person authorised by him in writing;
- (c) rents of State lands and Pas Géométriques, be exercised by the Permanent Secretary of the Ministry responsible for the subject of lands or any person authorised by him in writing;
- (d) debts due to the Ministry responsible for the subject of agriculture, be exercised by an officer of the Ministry or by a police officer;
- (e) debts due in relation to—
 - (i) hospital fees;
 - (ii) bacteriological laboratory fees and charges;
 - (iii) cemetery and burial fees;
 - (iv) amounts due for claytonising and fumigating ships and for disinfecting luggage;
 - (v) quarantine fees;
 - (vi) the sale price of latrine slabs;
 - (vii) the sale price of waste food from a mental health care centre;
 - (viii) amounts due for rent of quarters at the quarantine stations and for the refund of breakages at these stations;
 - (ix) amounts due for the use of ambulances; or
 - (x) fees for night soil service,be exercised by the Permanent Secretary of the Ministry responsible for the subject of health or any person authorised by him in writing;
- (f) costs incurred by a Municipal City Council, Municipal Town Council or District Council, as the case may be, in the pulling down of illegal development works pursuant to an Order of the Court under section 127G of the Local Government Act, be exercised by the Financial Controller of the Council.

[S. 10 amended by Act 48 of 1991; s. 7 (3) of Act 10 of 2018 w.e.f. 10 October 2018.]

FIRST SCHEDULE

[Section 2]

Names of Debtors	Amount of Debt	Nature of Debt	Debt when due
A		Direct tax or any debt	
B		provided that if not for taxes such debts do not exceed Rs 100	

Certified under my hand this day of in the year
Port Louis, Mauritius

(Signed) HB

SECOND SCHEDULE

[Section 3]

In the District Court of

SUMMONS TO PAY OR APPEAR

Take notice that whereas you of the District of
are indebted to the Government of Mauritius in the sum of for

You are hereby summoned to appear before the District Court of on
the day of in the year to show cause
why a warrant of execution should not issue against your goods and chattels for the
payment of the said sum.

Provided that if you do, before the said return day, pay to the District Cashier of ..
the said sum of and the sum of for the costs of this summons and service,
and produce to me the said Cashier's receipt for the above sums you will avoid
further costs.

Dated this day of in the year and issued under my
hand and the seal of the Court. (LS)

(Signed)
Clerk or Joint Clerk or Assistant Clerk