

SHOOTING AND FISHING LEASE TAX ACT

Act 36 of 1983 – 12 November 1983

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SHOOTING AND FISHING LEASE TAX ACT

1. Short title

This Act may be cited as the Shooting and Fishing Lease Tax Act.

2. Interpretation

In this Act—

“Director-General” means the Director-General of the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

“lease”—

(a) has the same meaning as in the Shooting and Fishing Leases Act; but

(b) does not include a lease relating to *gardiennage* rights;

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“tax”—

(a) means the tax leviable under section 3; and

(b) includes the penalty and interest under section 3A.

[S. 2 amended by s. 23 (a) of Act 26 of 2013 w.e.f. 1 July 2014.]

3. Tax

(1) There shall be levied on every lessee an annual tax in respect of his lease at the rate specified in the Schedule.

(2) The tax shall be payable to the Director-General on or before 31 July in every year.

(3) —

(4) —

[S. 3 amended by s. 23 (b) of Act 26 of 2013 w.e.f. 1 July 2014.]

3A. Penalty and interest for late payment of tax

(1) Any lessee who fails to pay the tax within the period specified in section 3 shall be liable to pay to the Director-General, in addition to the tax—

- (a) a penalty of 5 per cent of the tax; and
- (b) interest at the rate of one per cent per month or part of the month on any amount of tax unpaid up to the date of payment.

(2) Any lessee who fails to pay the tax shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 12 months.

[S. 3A inserted by s. 23 (c) of Act 26 of 2013 w.e.f. 1 July 2014.]

4. —

[S. 4 repealed by s. 23 (d) of Act 26 of 2013 w.e.f. 1 July 2014.]

5. Assessment and recovery of tax

Parts VII, VIII and IX and sections 67 to 71 of the Value Added Tax Act shall apply to the tax with such modifications, adaptations and exceptions as may be necessary.

[S. 5 amended by Act 48 of 1991; repealed and replaced by s. 23 (e) of Act 26 of 2013 w.e.f. 1 July 2014.]

6. Regulations

The Minister may—

- (a) make such regulations as he thinks fit for the purposes of this Act; and
- (b) by regulations, amend the Schedule.

7. Transitional provision

Where a lessee has failed to pay any tax which was due to the Accountant-General—

- (a) the tax shall, on 1 July 2014, be recovered by the Director-General; and
- (b) the Director-General shall, on 1 July 2014, take over and continue any proceedings started by the Accountant-General in respect of the tax due.

[S. 7 added by s. 23 (f) of Act 26 of 2013 w.e.f. 1 July 2014.]

SCHEDULE

[Section 3]

Rate of tax 235 rupees per hectare per annum

[Sch. amended by GN 61 of 1986.]
