

Taxation

Other taxes



Property taxes

- Exemption from Land Conversion Tax extended to promoters and investors of solar farms, agri-solar farms and biomass projects
- First-time buyer: no registration duty on acquisition of residential bare land of value < Rs1,500,000
- Exemption from land transfer tax under Construction of Housing Estate Scheme (projects with at least 5 units where selling price per unit < Rs4m) extended to June 2018
- Registration duty exemption on transfers of immovable property from an ascendant to a descendant extended to cover rights of occupation (“droit d’occupation”)



Customs and Excise duties

- Customs duty on iron bars reduced to 10% as from 1 July 2015
- Concessionary rate of excise duty on purchase of a motor car extended to parents of all disabled persons with impaired mobility
- Bio Farming Development Certificate: exemption on importation of bio foods inputs



Environment taxes

- Accelerated annual allowance of 50% on landscaping and green technology equipment reintroduced permanently
- Household investing in solar energy unit allowed tax deduction on amount invested
- Flat rate of Rs5 per kg of used P.E.T bottles paid to enterprises exporting or recycling locally at least 1 ton
- MID levy removed on all re-exported petroleum products as from 1 July 2015
- Abolition of obligation on importers of second-hand cars from Japan to furnish Radiation Certificate
- Review of CO2 emission threshold for new motor cars imported

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	Annual Licence fee		Betting Tax	
	From	To	From	To
CATEGORY 2: CASINO				
Gaming house "A" in Rodrigues	Rs500,000 + Rs20,000 per machine	Rs 1m + Rs50,000 per machine	15% gross takings 35% of gross takings (GM*)	30% gross takings 35% of gross takings (GM*)

* Gaming Machine (GM)

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	From	To	From	To
CATEGORY 3: HORSE RACING				
(a) At the racecourse	Rs350,000	Rs1m	10% of gross stakes + fixed duty of Rs16,000/24,000 per race meeting	10% of gross stakes (Fixed duty abolished)
(b) Outside the racecourse	Rs350,000	Rs3.5m	10% of gross stakes + fixed duty of Rs16,000 per race meeting	20% of gross stakes (Fixed duty abolished)
(c) Through remote communication	Rs350,000 per principal place of business + Rs40,000 per additional place of business/facility	Rs 3.5m per principal place of business + Rs40,000 per additional place of business/facility	10% of gross stakes + fixed duty of Rs24,000 per race meeting	20% of gross stakes (Fixed duty abolished)

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	Annual Licence fee		Betting Tax	
	From	To	From	To
Totalisator Operator				
(a) At the racecourse	Rs100,000	Rs1m		
(b) Outside the racecourse	Rs10,000 at each POB*	Rs40,000 at each POB*		
(c) Through remote communication	Rs40,000 i.r.o. the principal POB* + Rs10,000 i.r.o. each place at which facilities are provided	Rs40,000 i.r.o. the principal POB* + Rs40,000 i.r.o. each place at which facilities are provided	Win and place 10% Other 12%	20% of gross stakes
(d) Conducting local race inter-totalisator betting	Rs350,000	Rs3.5m		
(e) Conducting foreign race inter-totalisator betting	Rs350,000	Rs3.5m		
(f) Per terminal	Rs10,000	Rs40,000		
Horse-racing organiser	Rs1m	Rs1m	N/A	N/A

* Place of Business (POB)

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	From	To	From	To
CATEGORY 4: ON ANY EVENT (INCLUDING FOOTBALL)				
Bookmaker conducting fixed odds betting on any event or contingency	Rs350,000 per principal POB* + Rs20,000 i.r.o. additional POB*	Rs3.5m per principal POB* + Rs40,000 i.r.o. additional POB*	10% gross stakes + Fixed duty of Rs24,000 per week per POB*	20% gross stakes (Fixed duty abolished)
CATEGORY 5: MAURITIUS NATIONAL LOTTERY				
Operator of Mauritius National Lottery	Rs500,000	Rs5m	46.16% on Net Proceeds	46.16% on Net Proceeds
CATEGORY 6: MISCELLANEOUS				
Sweepstake organiser	Rs37,500	Rs15,000	10% of gross stakes	10% of gross stakes
Agent of a foreign pool promoter	Rs37,500	Rs15,000	12% of gross stakes	12% of gross stakes

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	From	To	From	To
CATEGORY 6: MISCELLANEOUS (CONT.)				
Lottery under Part XVII of the Gambling Regulatory Authority Act	Higher of Rs5,000 or 35% of the total market value of prizes	Rs15,000	N/A	N/A
Operator of dart games	Rs30,000 per dart board	Rs15,000	N/A	N/A
Ad hoc licence	Rs20,000 per day	Rs15,000 per day	N/A	N/A
Gaming House "B"	Rs50,000	Rs15,000	N/A	N/A
Limited Payout Machine	Rs10,000 for operator + Rs5,000 per machine	Rs15,000 for operator + Rs10,000 per machine	Higher of Rs500,000 or 10% gross takings per machine payable on a monthly basis	Higher of Rs500,000 or 10% gross takings per machine payable on a monthly basis