

RODRIGUES (RECOVERY OF TAXES) REGULATIONS 1943

GN 286/1943

(Lane 1/823) - section 158 - 17 July 1943

COURTS ACT-RODRIGUES, ST. BRANDON AND AGALEGA

1. Short title

These regulations may be cited as the **Rodrigues (Recovery of Taxes) Regulations 1943**.

2. Definitions

In these regulations, unless the context otherwise requires-

"Magistrate" means the Magistrate for Rodrigues or any person deputed by him in that behalf, or any person appointed to perform the functions of Magistrate for Rodrigues for the time being;

"tax" means any tax imposed upon the taxpayers of Rodrigues by any law or regulation for the time being in force or to be hereafter enacted, and includes any land rent and pasturage fee.

Amended by [\[Act No. 70 of 1950\]](#)

3. Special interpretation

For the purpose of the recovery under these regulations of any tax in respect of the ownership of animals, the expression "owner" shall, anything in any law or regulation to the contrary notwithstanding, mean any person who uses or keeps, or in whose custody, charge, control or possession, or in whose house or premises the animal is found, permitted to live or remain, unless such person shall prove in fact that the animal does not belong to him.

4. Time within which tax must be declared

(1) Any taxpayer shall on or before the 1st day of February in every year make a declaration of any tax due by him.

(2) Any taxpayer failing to comply with the provisions of the preceding paragraph of this regulation, shall be liable to a fine not exceeding the total amount of any tax due by him without prejudice to any claim which Government may have in respect of any such tax.

5. Taxpayer liable to surcharge in certain cases

(1) Any taxpayer failing to pay any tax due by him on or before the appointed day in every year shall, except in the case of land rent, be liable to a surcharge of fifty per centum on the total amount of any such tax in addition to the amount of such tax.

(2) For the purposes of the preceding paragraph "appointed day" means the 15th day of April or any day subsequent to such date which the Island Secretary may, whenever he shall think fit so to do, fix for the payment of any tax.

Amended by [\[Act No. 3 of 1988\]](#); [\[Act No. 12 of 1990\]](#)

6. Recovery of tax due

(1) Whenever any tax shall not have been paid by any taxpayer within one month from the date on which such tax has become due and payable, the Island Secretary shall-

(a) draw up and sign a return in the form set out in Schedule A to these regulations showing the name of the taxpayer, the amount of tax (including surcharge) due and the date on which such tax has become due.

(b) (i) cause a summons under his hand and the seal of the Court in the form set out in Schedule 8 to these regulations to be served upon such taxpayer.

(ii) any such summons may be served upon such taxpayer by any member of the Police Force, and when so served shall be deemed equivalent to a summons served by an usher of the Court:

Provided that for the purposes of proving that any summons has been duly served under this paragraph it shall be sufficient for such member of the Police Force as may have served the summons, to confirm such service by affidavit before the Magistrate.

(2) Any return drawn up and signed by the Island Secretary under the provisions of this regulation shall be prima face evidence of the amount of tax due.

Amended by [\[Act No. 3 of 1988\]](#); [\[Act No. 12 of 1990\]](#)

7. Special provisions in case of land rent

(1) Whenever any summons shall have been served upon any taxpayer in respect of any land rent under the preceding regulation, and such rent shall have remained unpaid for the period of one month after the date of service of any such summons as aforesaid, it shall be lawful for the Island Secretary, on behalf of the Government to resume possession of the land in respect of which the rent shall have remained unpaid.

(2) Whenever the return of the usher of the Court or the member of the Police Force, as the case may be, in charge of the service of any summons under the preceding regulation in respect of land rent shall show that service of such summons cannot be effected by reason of the absence from Rodrigues of any taxpayer or through any other cause, a copy of the summons shall-

(a) be served upon any person in actual occupation of the land; or if such land be unoccupied,

(b) be posted up in a conspicuous place near the Court House.

(3) It shall be lawful for the Island Secretary, at any time after the lapse of one month after the date of service upon the occupier of the land or of the posting up, as the case may be, of the copy of the summons as set forth in the preceding paragraph, to resume possession of the land in respect of which the rent still remains unpaid.

Amended by [\[Act No. 3 of 1988\]](#); [\[Act No. 12 of 1990\]](#)

8. President's power to remit tax

The President shall have power to remit the whole or any part of any tax.

**Amended by [\[GN No. 61 of 1968\]](#)
[\[Act No. 48 of 1991\]](#)**

9. Procedure

Any case brought before the Magistrate under the provisions of regulation 6 of these regulations shall be dealt with and adjudicated upon by him in accordance with the provisions of the District and Intermediate Courts (Civil Jurisdiction) Act.

Amended by [\[Act No. 8 of 1971\]](#)

10. Exemption from stamp duty and registration fee

No stamp duty or registration fee shall be charged in respect of any proceedings instituted under these regulations and no such proceedings shall be vitiated by reason of any error or defect having occurred in any summons, or document served, issued or made use of, under these regulations, in respect of the name of any taxpayer or the description of any place or thing, provided that such name, place or thing shall have been sufficiently described.

11. Protection of officers etc

The Island Secretary or any officer or member of the Police Force shall not be liable for any act lawfully done under these regulations and in particular, in respect of any warrant, order, seizure or sale lawfully issued, prescribed or carried out under the provisions of these regulations.

Amended by [\[Act No. 3 of 1988\]](#); [\[Act No. 12 of 1990\]](#)

SCHEDULE A

(regulation 6)

Name of debtor	Residence	Nature of tax	Amount of tax due	Tax when due
			Rs cs	

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Certified under my hand this _____ day of _____
in this year _____ Rodrigues,

(Signed)
(Island Secretary) Rodrigues

Amended by [\[Act No. 3 of 1988\]](#); [\[Act No. 12 of 1990\]](#)

SCHEDULE B
(regulation 6)

IN THE COURT OF RODRIGUES
Summons to Pay or Appear

TAKE NOTICE that whereas you.....of.....Rodrigues
are indebted to the Government of Mauritius in the sum of _____ for _____ you are hereby
summoned to appear before the Court of Rodrigues 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 Clerk the said sum of _____ and the sum of
one rupee and twenty five cents for the costs of this summons and service, and produce to me the said Clerk'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.

(Signed).....
Magistrate, Rodrigues

(L.S.)