

Mauritius

Sugar Brokerage Tax Act

Act 63 of 1973

Legislation as at 30 June 2017

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Mauritius

Sugar Brokerage Tax Act

Act 63 of 1973

Commenced on 24 December 1973

[This is the version of this document at 30 June 2017.]

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.