



## TERMS AND CONDITIONS

### 1. Interpretation

In these Terms and Conditions -

“user” means the person who uses his computer system, approved by the Director -General, to make electronic submission of VAT, PAYE, TDS, Gaming/Betting, Environment Protection Fee, Passenger Fee/Passenger Solidarity Fee and Corporate tax returns and payment of tax.

“CNP software” means the front - end software, or its web version, provided to the user by MNS for the purpose of making electronic submission of VAT, PAYE, TDS, Gaming/Betting, Environment Protection Fee, Passenger Fee/Passenger Solidarity Fee and Corporate tax returns .

“MNS means the Mauritius Network Services Co. Ltd., the network service provider.

### 2. The user hereby agrees -

(a) to make use of CNP software for the purpose of making electronic submission of VAT, PAYE, TDS, Gaming/Betting, Environment Protection Fee, Passenger Fee/Passenger Solidarity Fee and Corporate tax returns as applicable; and

(b) to give payment instructions to his bankers through the CNP software provided by MNS for payment of the tax.

### 3. Any electronic submission of VAT, PAYE, TDS, Gaming/Betting, Environment Protection Fee, Passenger Fee/Passenger Solidarity Fee and Corporate tax returns or payment instructions made through the system using the login and password of the user shall be deemed to have been made by the user and the user shall be solely responsible for his login and password and all consequences arising from their use or misuse.

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