

GAMBLING REGULATORY AUTHORITY ACT 2007

Act No. 9 of 2007

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Part I to III and sections 155, 159, 160, 161 and 164 of Part XXV

I assent

SIR ANEROOD JUGNAUTH

President of the Republic

14th July 2007

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An Act

To amend and consolidate the laws relating to gaming and betting, to provide a legal framework for the regulation of betting on foreign horse-races, football matches and other events or contingencies and of interactive gambling and to make provision to foster responsible gambling in order to minimise harm caused by gambling and for one single regulator for better synergy and enforcement and for related matters

ENACTED by the Parliament of Mauritius, as follows -

PART I - PRELIMINARY

1. Short title

This Act may be cited as the **Gambling Regulatory Authority Act 2007**.

2. Interpretation

In this Act –

“agent of a foreign pool promoter” means a licensee which issues or receives pool coupons or other forms together with stake money on behalf of a foreign pool promoter;

“amusement machine” means an electro-mechanical or other device which, on insertion of a coin, bank note, electronic credit, token or similar object or on payment of any other consideration, enables any person to play a game whereby the person, by reason of skill or of skill coupled with an element of chance, may win a prize which is limited to -

- (a) more than one opportunity to play a further game;
- (b) one or more non-cash prizes with a combined retail monetary value not exceeding 500 rupees or such other amount as may be prescribed;
- (c) tickets or tokens redeemable for one or more non-cash prizes with a combined retail monetary value not exceeding 500 rupees or such other amount as may be prescribed; or
- (d) cash equivalent to the amount the player inserts in the machine to play;

“Authority” means the Gambling Regulatory Authority established by section 3;

[“AWP machine”] Definition Deleted ^{4*}

“bet” means –

- (a) stake or stake on behalf of another person; or
- (b) expressly or impliedly, undertake, promise or agree to stake on behalf of another person,

any money or money’s worth on any event or contingency;

“Board” means the Gambling Regulatory Board constituted in accordance with section 5;

“bookmaker” means a licensee who receives or negotiates bets on the basis of fixed odds on the result of an event or contingency;

“bookmaker’s clerk” means a person registered under section 49;

“casino” means any premises approved by the Board, where casino games are played or are available to be played;

* Please see endnotes.

“casino game” means any game specified in Part I of the First Schedule;

“casino operator” means a company licensed to operate a casino;

“Chairperson” means the Chairperson of the Board;

“Chief Executive” means the Chief Executive of the Authority referred to in section 13;

“collector” means a licensee who issues or receives pool coupons or other forms together with stake money on behalf of a local pool promoter or of an agent of a foreign pool promoter;

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

“duty” -

- (a) means the duty leviable under section 114(3)(a), (5), (6) and (7); and
- (b) includes any penalty and any interest imposed under this Act; but
- (c) does not include any fine;

“employee” means a person employed by the Authority pursuant to section 14;

“event or contingency” means –

- (a) any sporting event; or
- (b) any prescribed event or contingency, the outcome of which is uncertain or unknown to any person;

“financial institution” has the same meaning as in the Banking Act 2004;

“FIU” has the same meaning as in the Financial Intelligence and Anti - Money Laundering Act;^{5 *}

“fixed odds bet” means a bet on any event or contingency in which odds are agreed at the time the bet is placed;

“foreign race” means a horse-race organised at a racecourse outside Mauritius;

"foreign race inter-totalisator betting" means betting through a totalisator in Mauritius on a foreign race, where the money bet on each pool is combined with the money bet on the corresponding pool of an organisation operating outside Mauritius and conducting totalisator betting on the foreign race to form one pool, from which the dividends are calculated, declared and paid;

"foreign pool promoter" means a licensee who carries on the business involving the receiving or negotiating bets by way of pool betting outside Mauritius in relation to sporting or other events taking place outside Mauritius;

"gambling" -

- (a) means paying or staking consideration, directly or indirectly, on the outcome of something with a view to winning money when the outcome depends wholly or partly on chance; and
- (b) includes -
 - (i) playing any casino game, gaming house game or on any gaming machine or limited payout machine ^{6*};
 - (ii) pool betting; and
 - (iii) betting, paying, or staking consideration on the outcome of any event or contingency;

"gaming house" means any premises approved by the Board where gaming house games are played or are available to be played;

"gaming house game" means any game specified in Part II or Part III of the First Schedule;

"gaming house operator" means –

- (a) in the case of a gaming house "A" licence, a company licensed to operate the gaming house; or
- (b) in the case of a gaming house "B" licence, any person licensed to operate the gaming house;

* Please see endnotes.

“gaming machine” means an electro-mechanical or other device which, on insertion of a coin, bank note, electronic credit, token or similar object or on payment of any other consideration, is available to be played or operated and the playing or operation of which, by reason of the skill of the player or operator or through an element of chance or both, may deliver, or entitle the person playing or operating the machine, or any other person, to receive, cash, cheques, credit, electronic credits, debits, tokens, tickets or prizes, and includes a machine –

- (a) which produces a random combination of symbols on reels; or
- (b) on which a player is able to play roulette, bingo, twenty-one, blackjack, chemin de fer, baccarat, poker, Chinese roulette, keno or on horse-racing or games of similar type,

but does not include an amusement machine or limited payout machine;⁷

“gaming machine operator” means a company licensed to operate a gaming machine;

“General Fund” means the General Fund set up under section 11;

“horse-race” includes the conduct or presentation of any form of racing in which horses participate;

“horse-racing organiser” means a body of persons registered in Mauritius set up with the object of organising horse-races in Mauritius;

“inspector” –

- (a) means a person employed as such by the Authority under section 14(1); and
- (b)⁸ * includes -
 - (i) any person authorised in writing by the Chief Executive under section 14(2); and
 - (ii) the Director-General or any officer under the Mauritius Revenue Authority Act, authorised in writing by the Director-General to act as inspector;

* Please see endnotes.

“interactive gambling” means any prescribed game, whether by way of virtual online gambling or gambling on a separate physical event, that involves an element of chance and an element of skill or an element of chance only, played or available to be played through the internet or such other electronic communication system as may be approved by the Board;

“interactive gambling operator” means a company licensed under this Act to operate interactive gambling;

“jockey” -

- (a) means a person qualified to ride horses; and
- (b) includes an apprentice jockey;

“licence” means any licence issued under this Act;

“licensee” means a person issued with a licence;

“limited payout machine”^{9*} means an electromechanical machine or other device which complies with such technical standards as may be prescribed and which, on insertion of a coin, bank note, electronic credit, token or similar object or on payment of any other consideration, enables a person to play a game approved by the Authority, whereby the person, by reason of skill, or through an element of chance or both, receives electronic credits, tokens or tickets which are exchangeable in return for prizes and which are limited to –

- (a) one opportunity or more to play a further game;
- (b) electronic credits, tokens or tickets for one or more cash prizes with a combined retail monetary value not exceeding 3,000 rupees or such other amount as may be prescribed; or
- (c) cash equivalent to the amount the person inserts in the machine;

“limited payout machine operator”^{10*} means a company licensed to operate a limited payout machine;

“local pool promoter” means a licensee who carries on the business involving the receiving or negotiating of bets by way of pool betting in Mauritius;

“local race” means a horse-race organised at a racecourse in Mauritius;

* Please see endnotes.

"local race inter-totalisator betting" means betting through a totalisator on a local race, where the money bet on each pool of an organisation operating outside Mauritius and conducting such betting is combined with the money bet on the corresponding pool of the totalisator in Mauritius to form one pool, from which the dividends are calculated, declared and paid;

"lottery" -

- (a) means a scheme or device for the distribution by chance of prizes or of any right to, or share in, a prize depending upon, or to be determined by, lot or drawing, whether out of a box or other receptacle, or by cards, token, coin or dice, or by any machine, ticket, envelope or device or any other chance whatsoever, where, in order to participate in the scheme or device, a person is required to hold a ticket which he has to purchase, or obtains freely or on purchase of goods or services or is given a right to the chance by any other means; and
- (b) includes a competition scheme for the distribution of prizes, or of any right to, or share in, a prize where –
 - (i) in order to participate in the scheme, a person is required –
 - (A) to fill an entry form, which he obtains freely, whether on purchase of goods or services or not; or
 - (B) to use a remote communication system; and
 - (ii) the distribution depends, at any stage of the scheme, upon a genuine or purported display of knowledge or skill, notwithstanding that the distribution also depends, at some stage of the scheme, on an element of chance; but
- (c) does not include Government lotteries, sweepstakes, or lottery games;

"Lottery Committee" means the Lottery Committee referred to in section 86;

"lottery game" means any game, scheme, system, plan, promotion, competition, instant-win game other than instant lottery game organised in connection with trade promotion, online lottery or other arrangement for distributing prizes by lot or by chance, as may be prescribed to form part of the Mauritius National Lottery;

“lottery retailer” means a person who holds a registration certificate under Sub-Part B of Part XV;

“Mauritius National Lottery” means the lottery games that are prescribed to form part of the Mauritius National Lottery;

“Mauritius Revenue Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

“member” –

- (a) means a member of the Board; and
- (b) includes the Chairperson and the Vice-Chairperson;

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

“National Solidarity Fund” means the National Solidarity Fund established under the National Solidarity Fund Act;

“Operator” means a company promoted by the State Investment Corporation Ltd and licensed to operate the Mauritius National Lottery and video lottery terminals ¹¹ *;

“pool betting” –

- (a) means a form of betting where –
 - (i) a person participates in a competition for making a forecast on any event or contingency on coupons or other forms in any manner as may be approved by the Board;
 - (ii) a person pays stakes for his participation; and
 - (iii) the stakes for each competition are aggregated and dividends are declared and paid to winners on the result of any event or contingency and determined by reference to the stake money paid by those persons; but
- (b) does not include lottery games;

“premises” includes any house, building, ship, boat, vehicle and any open or enclosed area;

"promoter's commission" in relation to pool betting, means the amount by which the aggregate total stakes in all the competitions exceed the sum of -

- (a) the aggregate prizes in the competitions;
- (b) the aggregate pool betting duty and tax payable in respect of the competitions;
and
- (c) the expenses actually incurred by the promoter in the conduct of the competitions excluding any expenses properly chargeable to capital and any interest on borrowed money, and in particular, excluding any provision for depreciation of buildings or equipment, any emoluments payable to the promoter, or any emoluments payable to any other person whether or not those emoluments depend to any extent on the profits of the promoter;

"punter" means a person who places a bet with a bookmaker or totalisator operator;

"racecourse" means premises approved by the Board, which are designed, used or adapted for use for horse-racing;

"race meeting" means an event at which horse-races are conducted at a racecourse;

"racing steward" means a person to whom responsibility is assigned by a horse-racing organiser for detecting and sanctioning any malpractice in horse-racing;

"remote communication" means communication using the internet, telephone or such other electronic communication system as may be approved by the Board;

"Revenue Laws" has the same meaning as in the Mauritius Revenue Authority Act 2004;

"Rules of Racing" means the Rules of Racing made by a horse-racing organizer governing the organisation, conduct, regulation, control, supervision and management of horse-racing;

"sporting event" means any horse-race or football match approved by the Board which takes place outside Mauritius, or such other sporting event as may be prescribed;

"stand", in relation to a racecourse in Mauritius, means an area where the public is admitted on presentation of an admission ticket issued by a horse-racing organiser;

"sweepstake" means a form of lottery where the winner is determined by a draw and on the result of a horse-race organised by a horse-racing organiser;

"sweepstake organiser" means a company licensed to organise sweepstakes;

“tax” –

- (a) means the tax leviable under section 114(1), (2) and (3)(b); and
- (b)^{12 *} includes -
 - (i) any sum due under section 60(1A); and
 - (ii) any penalty and any interest imposed under this Act; but
- (c) does not include any fine;

“totalisator” –

- (a) means a scheme or system by means of which bets are accepted and aggregated and dividends are calculated, declared and paid on a proportional basis dependent on the result of a horse-race or a series of horse-races in accordance with formulae approved by the Board; and
- (b) includes a device, instrument, machine, computer or other thing used to effect the aggregation of bets and the distribution of dividends;

“totalisator operator” means a public company licensed under this Act to operate a totalisator;

“video lottery terminal” or “VLT” -^{13*}

- (a) means an electromechanical machine which, on insertion of a coin, bank note, electronic credit, token or similar object or by means of a voucher or on payment of any other consideration, enables a person to play a game whereby the person receives vouchers or tickets representing cash prizes won, based on the determination of the video lottery central computer system; and
- (b) includes an electromechanical machine to play -
 - (i) a game where players compete against each other from the same set of numbers for a common prize;
 - (ii) a random-number generated game where each game is at random and is generated by the video lottery central computer system; and
 - (iii) an electric-instant lottery game which is similar to a paper-based scratch lottery card delivered electronically through the video lottery machine; but

* Please see endnotes.

- (c) does not include an amusement machine, a limited payout machine¹⁴ * or a gaming machine;

PART II – THE GAMBLING REGULATORY AUTHORITY

3. Establishment of Authority

- (1) There is established for the purposes of this Act the Gambling Regulatory Authority which shall be a body corporate.
- (2) The Authority shall comprise –
 - (a) the office of the Chief Executive; and
 - (b) the Inspectorate Division, the Investigations Division, the Internal Audit Division and such other divisions as may be set up by the Board.

4. Objects of Authority

The objects of the Authority shall be to –

- (a) regulate and control gambling activities and the organisation of lottery games, sweepstakes and lotteries;
- (b) regulate and monitor the organisation of horse-racing;
- (c) promote public confidence in the integrity of the gambling industry and the horse-racing industry;
- (d) ensure that gambling is conducted in a fair and transparent manner;
- (e) foster responsible gambling in order to minimise harm caused by gambling;
- (f) promote tourism, employment and economic development generally; and
- (g) promote the welfare and leisure of the race-going public.

5. The Board

- (1) The Authority shall be administered and managed by a Gambling Regulatory Board which shall consist of –

* Please see endnotes.

- (a) a Chairperson;
 - (b) a Vice-Chairperson;
 - (c) a representative of the Prime Minister's Office;
 - (d) a representative of the Attorney-General's Office;
 - (e) a representative of the Ministry responsible for the subject of finance;
 - (f) a representative of the Ministry responsible for the subject of tourism;
 - (g) a representative of the Commissioner of Police; and
 - (h) 3 other members having adequate experience in economics, accountancy, law, scientific or business administration.
- (2) The Chairperson, Vice-Chairperson and the 3 members referred to in subsection (1)(h) shall be appointed by the Minister on such terms and conditions as he may determine.
- (3) Where the Chairperson is absent or unable to exercise his functions for any reason, the Vice-Chairperson shall act in his stead.
- (4) No person having had or having any direct or indirect interest in any activity regulated by this Act in the previous 5 years shall be appointed as a member.
- (5) Every member shall be paid by the Board such fees as the Board may, with the approval of the Minister, determine.

6. Functions of Board

The Board shall have such functions as are necessary to further most effectively the objects of the Authority and in particular to –

- (a) ensure that a horse-racing organiser effectively discharges its responsibilities regarding the organisation of horse-racing in all its aspects, including safety, comfort and standards of hygiene, security, discipline and the prevention of fraud;
- (b) ensure that there is transparency and good governance in the conduct of gambling, lottery games, sweepstakes, lotteries and Government lotteries and in the organisation of horse-racing;

- (c) regulate and control the operations of gambling, lottery games, sweepstakes and lotteries;
- (d) initiate, develop and implement strategies conducive to the development of gambling, horse-racing, lottery games, sweepstakes, lotteries or Government lotteries and the protection of the public in relation thereto;
- (e) coordinate with the Police des Jeux for the prevention of illegal gambling and other malpractices in any activity regulated under this Act and for the detection of fraud in gambling, horse-racing, lottery games, sweepstakes, lotteries, or Government lotteries;
- (f) do such things as are incidental or conducive to the performance of any of its functions under this section; and
- (g) advise the Minister on any matter relating to gambling, horse-racing, lottery games, sweepstakes or lotteries.

7. Powers of Board

- (1) The Board shall have such powers as are necessary to enable it to effectively discharge its functions and in particular to –
 - (a) issue, renew, suspend or revoke any licence;
 - (b) register, or cancel the registration of, a lottery retailer and a bookmaker's clerk;
 - (c) issue directives to licensees and impose terms and conditions on licences;
 - (d) issue guidelines to licensees, including guidelines pertaining to measures to be implemented to prevent the laundering of money and the financing of terrorism;
 - (e) approve Rules of gambling, lottery games, sweepstakes and lotteries;
 - (f) approve, for implementation by licensees, rules in respect of internal control systems, including accounting and reporting procedures and any other procedures or systems;
 - (g) approve a racecourse or the use of a racecourse, the frequency and number of race meetings in a year and the number of races at a race meeting;
 - (h) approve any event or contingency on which betting is to be conducted;

- (i) supervise and control the conduct and operation of any activity regulated under this Act;
 - (j) impose any financial penalty for non-compliance with the conditions of a licence, rules, directions or guidelines;
 - (k) require a licensee or any other person to furnish such information or documents as may be specified by the Board or to attend before the Board at such time as may be specified for the purpose of being examined in respect of any transaction or matter relating to any gambling activity licensed under this Act;
 - (l) deal with complaints;
 - (m) ensure the protection of the public through the regulation and supervision of gambling, lottery games, sweepstakes and lotteries;
 - (ma) ensure that licensees comply with the relevant guidelines issued by the FIU under the Financial Intelligence and Anti-Money Laundering Act; ^{15*}
 - (n) carry out investigations into any illegal, dishonourable or improper practice in relation to any activity regulated under this Act and take such appropriate action as it thinks fit; and
 - (o) generally do such acts and things as may be necessary for the purposes of this Act.
- (2) Subsection (1)(n) shall be without prejudice to the powers of a horse-racing organiser under the Rules of Racing.
- (3) The Minister may, in relation to the exercise by the Board of any of its powers under this Act, give such directions of a general character to the Board as the Minister considers necessary in the public interest.
- (4) Where a direction is given under subsection (3), the Board shall comply with the direction.

8. Meetings of Board

- (1) The Board shall meet as often as is necessary but at least once every month and at such time and place as the Chairperson may determine.

* Please see endnotes.

- (2) In the absence of the Chairperson or the Vice-Chairperson at a meeting of the Board, the members present shall elect a member to act as Chairperson for that meeting.
- (3) At any meeting of the Board, 6 members shall constitute a quorum.
- (4) The validity of any act or thing authorised or required to be done by the Board shall not be affected by any vacancy in its membership.
- (5) The Board may co-opt such other person as may be of assistance in relation to any matter before the Board.
- (6) Any person co-opted under subsection (5) shall have no right to vote on any matter before the Board.
- (7) Subject to this section, the Board shall regulate its meetings in such manner as it thinks fit.

9. Disclosure of interest

Every member shall, in relation to any matter before the Board, in which he or any person related to him by blood or marriage has a pecuniary or other material interest -

- (a) disclose the nature of that interest in writing at or before the meeting convened to discuss that matter; and
- (b) not take part in any deliberations of the Board relating to that matter.

10. Delegation of powers

Subject to such instructions of a general nature as it may give, the Board may delegate to the Chairperson or the Chief Executive such of its powers and functions as may be necessary for the effective management of the Authority other than the power to -

- (a) borrow money;
- (b) raise loans;
- (c) enter into any transaction in respect of capital expenditure which exceeds one million rupees; or
- (d) issue directives or guidelines.

11. General Fund

- (1) The Authority shall set up a General Fund -
 - (a) into which shall be paid -
 - (i) all sums received from the Consolidated Fund;
 - (ii) all loans, interest or other sums, other than licence fees, which may lawfully accrue to the Authority; and
 - (iii) all sums from any other source as may be approved by the Minister; and
 - (b) out of which all payments required to be made by the Authority and all charges on the Authority shall be effected.
- (2) Any licence fee collected by the Authority shall, as soon as is reasonably practical, be paid by the Chief Executive into the Consolidated Fund.
- (3) The Board shall, not later than 3 months before the commencement of each financial year, submit to the Minister an estimate of its income and expenditure for that financial year.
- (4) For the purposes of section (5) of the Statutory Bodies (Accounts and Audit) Act, the period extending from the commencement of this Act to 30 June next following shall be deemed to be the first financial year of the Authority.
- (5) Sections 5, 7, 8 and 9 of the Statutory Bodies (Accounts and Audit) Act shall, in so far as they relate to audited accounts, not apply to the first financial year of the Authority.
- (6) The auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.

12. Annual report

- (1) The Board shall, not later than 6 months after the close of every financial year, cause to be published a report of the activities of the Authority together with its audited accounts in respect of the previous financial year.
- (2) The Board shall forward a copy of the report referred to in subsection (1) to the Minister.

- (3) The Board shall furnish to the Minister such information with respect to the activities of the Authority, in such manner and at such time, as the Minister may specify.
- (4) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of the Authority before the National Assembly.

PART III – ADMINISTRATION

13. Chief Executive

- (1) There shall be a Chief Executive who shall be the chief executive officer of the Authority charged with responsibility for the execution of the policy of the Board and for the control and management of the day-to-day business of the Authority.
- (2) The Board shall, with the approval of the Minister, appoint the Chief Executive from amongst suitable candidates on a fixed term performance contract.
- (3) In the exercise of his functions, the Chief Executive shall act in accordance with such directives as he may receive from the Board.
- (4) The Chief Executive shall, unless otherwise directed by the Board, attend every meeting of the Board and may take part in its deliberations but shall not have the right to vote.

14. Staff of Authority

- (1) The Board may, on such terms and conditions as it thinks fit, employ such persons as inspectors or other employees as may be necessary for the proper discharge of the functions of the Authority.
- (2) The Chief Executive may authorise in writing any person to perform the duties of an inspector for such period and on such terms as he may determine.
- (3) Every person employed under subsection (1) or authorised under subsection (2) shall be under the administrative control of the Chief Executive.
- (4) The Board may make provision to govern the conditions of service of employees and, in particular, to deal with -
 - (a) the appointment, discipline, dismissal, pay and leave of, and the security to be given by, employees;

- (b) appeals by employees against dismissal or other disciplinary measures; and
- (c) the establishment and maintenance of provident and pension fund schemes and the contributions payable to those schemes and the benefits derived from them.

15. Declaration of assets

- (1) Every person shall, at the time of making an application to be recruited by the Authority, lodge -
 - (a) in the case of the Chief Executive, with the Chairperson, a declaration of assets by way of an affidavit in the form specified in Part I of the Second Schedule; or
 - (b) in the case of an employee, with the Chief Executive, a declaration of assets in the form specified in Part II of the Second Schedule,in relation to himself, his spouse, his minor children and grand-children, and subject to subsection (2), children of age.
- (2) The declaration shall, in relation to children of age, specify any property sold, transferred or donated to each one of them in any form or manner whatsoever including income or benefits from any account, partnership or trust.
- (3) Every person referred to in subsection (1) shall make a fresh declaration of assets by means of an affidavit or declaration, as the case may be, every 3 years, and also on the expiry or termination of his employment on any ground.
- (4) The Head of the Investigations Division of the Authority, or any employee deputed by him, may, for the purpose of verifying any declaration lodged under this section, call for any oral or written information from an employee or a prospective employee.

PART IV – CASINOS

16. Licensing of casinos

- (1) No person shall operate a casino unless he holds a casino licence.
- (2) No casino licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

17. Restriction on the use of the word “casino”

No person shall use the word “casino” as a name or as part of the name, of any trade or business premises unless the premises are licensed as a casino.

18. Authorised casino games

No game shall be played or authorised to be played in a casino except those specified in Part I of the First Schedule.

19. Rules of casino games

- (1) Every casino operator shall submit to the Board a certified copy of its rules of casino games including a list of casino games available to be played and the maximum stakes permitted for each game, for approval.
- (2) Where a casino operator proposes to amend its rules of casino games, it shall submit to the Board a copy of the proposed amendment for approval.

20. Display of licence and rules

Every casino operator shall, at all times when the casino is open for the playing of casino games, display in a conspicuous place in the casino -

- (a) its licence and the conditions of the licence;
- (b) the casino games authorised to be played and the maximum stakes approved by the Board; and
- (c) its rules of casino games.

21. Access to casinos

- (1) No premises shall have access, directly or indirectly, to a casino.
- (2) Nothing in subsection (1) shall be construed so as to prevent the issue of any other licence in respect of a casino under any other enactment.

22. Recovery of gambling debts

Notwithstanding article 1965 of the Code Civil Mauricien, an action shall lie for the recovery of any gambling debt incurred by any person at a casino in respect of gambling at the casino.

PART V – GAMING HOUSES

23. Licensing of gaming houses

- (1) No person shall operate a gaming house unless he holds the appropriate gaming house licence.
- (2) No gaming house licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

24. Authorised gaming house games

No game shall be played or authorised to be played in a gaming house except those specified in Part II or Part III of the First Schedule in respect of the licence issued for that gaming house.

25. Rules of gaming house games

- (1) Every gaming house operator shall submit to the Board a certified copy of its rules of gaming house games including a list of gaming house games available to be played and the maximum stakes permitted for each game, for approval.
- (2) Where a gaming house operator proposes to amend its rules of gaming house games, it shall submit to the Board a copy of the proposed amendment for approval.

26. Display of licence and rules

Every gaming house operator shall, at all times when the gaming house is open for the playing of gaming house games, display in a conspicuous place in the gaming house -

- (a) its licence and the conditions of the licence;
- (b) the gaming house games authorised to be played and the maximum stakes approved by the Board; and
- (c) its rules of gaming house games.

27. Access to gaming houses

- (1) No premises shall have access, directly or indirectly, to a gaming house.
- (2) Nothing in subsection (1) shall be construed so as to prevent the issue of any other licence in respect of a gaming house under any other enactment.

PART VI – GAMING MACHINES

28. Licensing of gaming machines

- (1) No person shall operate a gaming machine unless he holds a gaming machine licence in respect of that gaming machine.
- (2) No gaming machine licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (3) Gaming machines may be installed only at such places as may be approved by the Board.
- (4) Each terminal or player station of a multi-terminal or multi-player gaming machine shall be treated as one gaming machine.
- (5) Every gaming machine operator shall connect –
 - (a) forthwith any gaming machine brought into operation on or after the commencement of this Act; and
 - (b) any gaming machine in operation before the commencement of this Act within such time as may be determined by the Board,to a server located at such place designated by the operator and approved by the Board.

29. Display of licence

Every gaming machine operator shall, at all times when its premises are open for the playing of gaming machines, display in a conspicuous place at the premises its licence and the conditions of the licence.

PART VIA - LIMITED PAYOUT MACHINES^{16*}

29A. Licensing of limited payout machines

- (1) No person shall operate an limited payout machine unless he holds an limited payout machine licence in respect of that limited payout machine.
- (2) No licence under subsection (1) shall be issued unless -
 - (a) the applicant is a company; and
 - (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (3) An limited payout machine may only be installed at such place as may be approved by the Board.
- (4) No person shall install a multi-terminal limited payout machine at his premises.

29B. Display of licence

Every limited payout machine operator shall, at all times when his premises are open for the playing of an limited payout machine, display in a conspicuous place at his premises his licence and the conditions of the licence.

29C. Operation of limited payout machine^{17*}

- (1) A limited payout machine operator shall not –
 - (a) install a limited payout machine on a site, or allow such a machine to be made available for playing, unless that machine has been registered with the Authority; or
 - (b) move a limited payout machine from one site to another –
 - (i) without the approval of the Authority; and
 - (ii) otherwise than under the supervision, and in presence of a representative of the Authority.
- (2) A limited payout machine operator shall, during the licensed hours of operation, maintain adequate control and supervision over all his limited payout machines.

* Please see endnotes.

PART VII – HORSE-RACING ORGANISER

30. Licensing of horse-racing organiser

- (1) No person shall be a horse-racing organiser unless he holds a horse-racing organiser licence.
- (2) No horse-racing organiser licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

31. Responsibility of horse-racing organiser

- (1) A horse-racing organiser shall, in relation to the racecourse it manages, be responsible for -
 - (a) organising horse-racing;
 - (b) enforcing the Rules of Racing;
 - (c) promoting integrity and fair play in horse-racing;
 - (d) properly managing the racecourse infrastructure and amenities and training facilities; and
 - (e) appointing an appeal committee to review decisions taken by the racing stewards.
- (2) For the purposes of subsection (1)(a), the responsibilities of a horse-racing organiser shall include -
 - (a) the conduct of race meetings;
 - (b) the registration of stables and stable managers;
 - (c) the registration of owners of race horses;
 - (d) the registration of trainers, jockeys, riders and other horse-racing professionals;
 - (e) the employment of, and the issue of directions to, racecourse officials;
 - (f) the veterinary arrangements, anti-doping measures and laboratory services;

- (g) the registration, safety and security of race horses;
 - (h) the exercise of disciplinary powers in respect of the persons referred to in this subsection; and
 - (i) the promotion of leisure activities for the race-going public.
- (3) A horse-racing organiser shall comply with the Code of Corporate Governance and guidelines issued under the Financial Reporting Act 2004.

32. Rules of Racing

- (1) A horse-racing organiser shall submit to the Board a certified copy of its Rules of Racing which shall be in accordance with international norms.
- (2) Where a horse-racing organiser proposes to amend its Rules of Racing, it shall give written notice of its intention to the Board and shall consider any observation made within a reasonable delay by the Board in relation to the proposed amendment.
- (3) A horse-racing organiser shall disseminate for the information of the general public the Rules of Racing in such manner and at such intervals as it considers appropriate.

33. Charges payable to horse-racing organiser

- (1) A horse-racing organiser may require the payment of any charge from a totalisator operator, bookmaker, sweepstakes organiser or operator of dart games, on such terms and conditions as the Board may approve.
- (2) A horse-racing organiser shall, in its agreement or contract for the payment of any charge under subsection (1) –
- (a) give to holders of the same type of licence equal and fair treatment and ensure that the terms and conditions are fair and reasonable;
 - (b) submit to the Board a certified copy of the agreement or contract within 15 days after the date of the agreement or contract; and
 - (c) inform the Board in writing of the termination of any agreement or contract.

PART VIII - TOTALISATORS

34. Licensing of totalisator operator

- (1) No person shall operate a totalisator unless he holds a totalisator operator licence.
- (2) The Board may, on application made, issue to a totalisator operator a licence authorising it to operate -
 - (a) at the racecourse;
 - (b) at such other place outside the racecourse as may be approved by the Board;
or
 - (c) through remote communication at such place outside the racecourse as may be approved by the Board.
- (3) No totalisator operator licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (4) A totalisator operator licensed under subsection (2)(c) -
 - (a) may apply to the Board for authorisation to provide facilities in connection with its activities at places other than the place in respect of which it is licensed; and
 - (b) on being authorised by the Board to provide facilities at such other place as may be specified by the Board, shall pay such licence fee in respect of such other place as may be specified in the Third Schedule.

35. Rules of totalisator betting

- (1) Every totalisator operator shall submit to the Board a certified copy of its rules of totalisator betting for approval.
- (2) Where a totalisator operator proposes to amend its rules of totalisator betting, it shall submit to the Board a copy of the proposed amendment for approval.

36. Betting on horse-races conducted by totalisator operator

No betting on horse-races shall be conducted by a totalisator operator except those referred to in its rules of totalisator betting approved by the Board.

37. Display of licence and rules

Every totalisator operator shall, at all times when the premises are open for its betting activities or for providing facilities in connection with its betting activities, display in a conspicuous place at the premises -

- (a) its licence issued under this Act and the conditions of the licence; and
- (b) the rules of totalisator betting approved by the Board.

38. Conduct of betting operations

(1) Every totalisator operator shall -

- (a) conduct its betting operations after approval of the scheme or system by the Board and in accordance with the rules of totalisator betting;
- (b) seek prior approval of the Board of -
 - (i) the number of terminals used;
 - (ii) the place at which the terminals are installed;
 - (iii) the transfer of any terminal from one place to another place; and
 - (iv) the closure of any terminal; and
- (c) at the request of the Board, move a terminal from one place to another place or close a terminal.

(2) A totalisator operator may, subject to the approval of the Board, carry out its activities through remote communication.

39. Authorisation for combination of totalisator pool

- (1) No totalisator operator shall combine any of its pools with the corresponding pool of another totalisator operator unless it obtains a written authorisation of the Board to that effect.
- (2) The Board may, on written application made, authorise a totalisator operator to combine any of its pools with the corresponding pool of another totalisator operator on such terms and conditions as the Board may approve.

- (3) A totalisator operator shall, in an application made under subsection (2) -
- (a) provide evidence of an agreement between the totalisator operator and the other totalisator operator for the combination of any pool; and
 - (b) state the types of bets and submit the rules of betting in respect of which pools are to be combined.
- (4) Where an authorisation is given under subsection (2), the money bet on each pool of a totalisator operator shall be combined with the money bet on the corresponding pool of the other totalisator operator to form one pool from which the dividends are uniformly calculated, declared and paid.

PART IX – LOCAL RACE INTER-TOTALISATOR BETTING

40. Licensing of local race inter-totalisator betting

- (1) No person shall conduct local race inter-totalisator betting unless -
- (a) the person is a totalisator operator; and
 - (b) it holds a licence to conduct that type of betting.
- (2) A totalisator operator shall, in its application in respect of each horse-race organised in Mauritius on which it proposes to conduct local race inter-totalisator betting -
- (a) submit the name and address of -
 - (i) the organisation outside Mauritius conducting the foreign race betting; and
 - (ii) the governing body that regulates the foreign race betting; and
 - (b) provide the Board with evidence of an agreement between the totalisator operator and the organisation outside Mauritius conducting the foreign race betting for the conduct of local race inter-totalisator betting, and submit the relevant information relating to -
 - (i) the types of bets that are proposed to be offered;

- (ii) the rules of betting in respect of which pools are to be combined;
 - (iii) the amount to be deducted from each pool in respect of each type of bet that the totalisator operator proposes to offer, including the amount to be paid to the foreign organisation; and
 - (iv) the method of calculation that the totalisator operator and the foreign organisation propose to use for each pool that is combined.
- (3) The Board may, on receipt of an application under subsection (2), issue to a totalisator operator a licence authorising it to conduct local race inter-totalisator betting at such place as may be approved by the Board.
- (4) No licence under this section shall be issued unless –
 - (a) the services, facilities and equipment for conducting the local race inter-totalisator betting have been –
 - (i) inspected by an inspector or at the expense of the applicant, by some other competent person acceptable to the Board; and
 - (ii) approved by the Board; and
 - (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.

41. Conduct of local race inter-totalisator betting

- (1) No local race inter-totalisator betting shall be conducted unless it is conducted in accordance with the rules of the local totalisator operator, approved by the Board.
- (2) A totalisator operator shall ensure that the numbers that it assigns to the horses in a local race for the purpose of local race inter-totalisator betting are the same as those assigned to those horses for betting by the organisation operating outside Mauritius and conducting betting on the local race.

PART X – FOREIGN RACE INTER-TOTALISATOR BETTING

42. Licensing of foreign race inter-totalisator betting

- (1) No person shall conduct foreign race inter-totalisator betting unless –

- (a) the person is a totalisator operator; and
 - (b) it holds a licence to conduct that type of betting;
- (2) A totalisator operator shall, in its application in respect of each foreign race on which it proposes to conduct foreign race inter-totalisator betting -
- (a) submit the name and address of -
 - (i) the race-course at which the foreign race is scheduled to be held;
 - (ii) the organisation conducting the foreign race and the foreign race betting; and
 - (iii) the governing bodies which regulate the foreign race and the foreign race betting;
 - (b) provide the Board with evidence of an agreement between the totalisator operator and the organisation outside Mauritius conducting the foreign race betting for the conduct of foreign race inter-totalisator betting, and submit the relevant information relating to -
 - (i) the types of bets proposed to be combined and offered;
 - (ii) the amount to be deducted from each pool in respect of each type of bet that the totalisator operator proposes to offer, including the amount to be paid to the organisation outside Mauritius conducting the foreign race betting; and
 - (iii) the method of calculation that the totalisator operator and the organisation outside Mauritius conducting the foreign race betting propose to use for each pool that is combined; and
 - (c) provide the Board with details of the communication system to be used to ensure the accurate and timely exchange of race information between the totalisator operator and the organisation outside Mauritius conducting the foreign race betting.
- (3) The Board may, on receipt of an application under subsection (2), issue to a totalisator operator a licence authorising it to conduct foreign race inter-totalisator betting at such place as may be approved by the Board.

- (4) No licence under this section shall be issued unless –
- (a) the services, facilities and equipment for conducting the foreign race inter-totalisator betting have been –
 - (i) inspected by an inspector or at the expense of the applicant, by some other competent person acceptable to the Board; and
 - (ii) approved by the Board; and
 - (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.

43. Conduct of foreign race inter-totalisator betting

- (1) No foreign race inter-totalisator betting shall be conducted unless –
- (a) it is conducted in accordance with the rules of the foreign totalisator operator; and
 - (b) a copy of those rules is submitted to the Board.
- (2) A totalisator operator shall ensure that the numbers that it assigns to the horses in a foreign race for the purpose of foreign race inter-totalisator betting are the same as those assigned to those horses for betting by the organisation operating outside Mauritius and conducting betting on the foreign race.

PART XI – BOOKMAKERS

44. Licensing of bookmakers

- (1) No person shall operate fixed odds betting unless he holds the appropriate bookmaker licence.
- (2) Subject to subsection (3), the Board may, on application made for the conduct of fixed odds betting on local races, issue -
- (a) a bookmaker licence authorising the applicant to operate at the racecourse; or
 - (b) a bookmaker licence authorising the applicant to operate at only one place outside the racecourse as may be approved by the Board.

- (3) No bookmaker licence shall be issued to an applicant to operate both at the racecourse and outside the racecourse.
- (4) The Board may, on application made for the conduct of fixed odds bet on local races through remote communication, issue a bookmaker licence authorising the applicant to operate through remote communication at such place outside the racecourse as may be approved by the Board.
- (5) The Board may, on application made for the conduct of fixed odds bet on any event or contingency other than a local race, issue a bookmaker licence authorising the applicant to operate - ¹⁸ *
 - (a) where the applicant already holds a bookmaker licence under subsection (2)(b), at the place approved by the Board under that subsection; or
 - (b) where the applicant does not hold a bookmaker licence under subsection(2)(b), at such place as may be approved by the Board.
- (6) No bookmaker licence to conduct fixed odds betting on a local race shall be issued to a totalisator operator.
- (7) No bookmaker licence under subsection (4) or (5) shall be issued unless the applicant is a company.
- (8) Subject to subsection (10), no bookmaker licensed under subsection (4) shall, in relation to his activities as bookmaker, carry on any activity or provide any facility in connection with his activities at any place other than the place in respect of which he is licensed.
- (9) No bookmaker licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (10) A bookmaker licensed under subsection (4) –
 - (a) may apply to the Board for authorisation to provide facilities in connection with his activities at a place other than the place in respect of which he is licensed; and
 - (b) on being authorised by the Board to provide facilities at such other place as may be specified by the Board, shall pay such licence fee in respect of such other place as may be specified in the Third Schedule.

* Please see endnotes.

- (11) A bookmaker may, for the purposes of his business as bookmaker and with the approval of the Board, receive bets from, or negotiate bets with, another bookmaker on such terms and conditions as may be approved by the Board.

45. Betting on event or contingency

No betting on any event or contingency shall be conducted by a bookmaker except those referred to in the rules of fixed odds betting approved by the Board.

46. Conduct of betting operations

- (1) Every bookmaker shall conduct his betting operations in accordance with the rules of fixed odds betting approved by the Board.
- (2) The Board may authorise a bookmaker to accept deposits from members of the public for the purpose of placing bets with him on such terms and conditions as may be approved by the Board.
- (3) Every bookmaker who operates at a place outside the racecourse shall -
- (a) seek prior approval of the Board for the transfer of his place of operation from one place to another; or
 - (b) at the request of the Board, move or transfer his place of operation from one place to another place or close down his place of operation.

47. Prohibition of other wagers

No person shall place a wager of any kind with a bookmaker, and no bookmaker shall accept, or offer to accept, a wager of any kind from any person, other than a bet.

48. Display of licence and rules

Every bookmaker shall, at all times when the premises are open for his betting activities or for providing facilities in connection with his betting activities, display in a conspicuous place at the premises -

- (a) his licence issued and the conditions of the licence; and
- (b) the rules of fixed odds betting approved by the Board.

49. Registration of bookmaker's clerk

- (1) No bookmaker other than a bookmaker operating through remote communication shall employ any person to assist him in the conduct of his betting operations unless he registers that person with the Board as a bookmaker's clerk.
- (2) No person shall be registered under subsection (1) unless he -
 - (a) is of the age of 21 or above; and
 - (b) is a fit and proper person.
- (3) Any registration under this section shall be subject to such conditions as may be determined by the Board.
- (4) Every bookmaker's clerk shall, at all times in the course of his employment, have in his possession his registration certificate issued by the Board.

50. Cancellation of registration

- (1) Where a bookmaker's clerk ceases to be employed, the bookmaker shall forthwith notify the Board in writing of the termination of the employment.
- (2) Where a notice is given under subsection (1), the Board shall cancel the registration of the clerk.
- (3) The Board shall cancel the registration of a bookmaker's clerk where it is satisfied that the clerk is no longer a fit and proper person.

PART XII - SWEEPSTAKES

51. Licensing of sweepstake organiser

- (1) No person shall organise a sweepstake unless he holds a sweepstake organizer licence.
- (2) The Board may, on application made, issue to the applicant a licence authorising him to organise sweepstakes.
- (3) No sweepstake organiser licence shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

52. Display of licence

Every sweepstake organiser shall display his licence in a conspicuous place at his premises.

PART XIII – POOL BETTING

53. Licensing of pool betting

- (1) No person shall be -
- (a) a local pool promoter;
 - (b) an agent of a foreign pool promoter; or
 - (c) a collector,
- unless he holds the appropriate licence.
- (2) The Board may, on application made, issue to the applicant a licence authorising him to carry on the business of a local pool promoter, an agent of a foreign pool promoter or a collector, as the case may be.
- (3) No licence shall be issued under this Part unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (4) A collector shall take out a licence in respect of -
- (a) each local pool promoter or agent of a foreign pool promoter on behalf of whom he collects stake money, pool coupons or other forms; and
 - (b) every premises at which he carries out his business as collector.

54. Conduct of pool betting

- (1)¹⁹ * No local pool promoter or agent of a foreign pool promoter shall conduct, promote or organise pool betting on any event or contingency unless the event or contingency is approved by the Board
- (2) Every local pool promoter or agent of a foreign pool promoter shall conduct his pool betting operations in accordance with the rules referred to in section 55.

* Please see endnotes.

- (3) No local pool promoter or agent of a foreign pool promoter shall conduct its pool betting business through any person other than a collector.

55. Rules of pool betting

- (1) Every local pool promoter shall submit to the Board a certified copy of its rules of pool betting for approval.
- (2) Where a local pool promoter proposes to amend its rules of pool betting, it shall submit to the Board a copy of the proposed amendment for approval.
- (3) Every agent of a foreign pool promoter shall submit to the Board a certified copy of the rules of pool betting of the foreign pool promoter and any amendment to those rules.

56. Display of licence and rules

Every local pool promoter, agent of a foreign pool promoter or collector shall, at all times, display in a conspicuous place at his premises -

- (a) his licence and the conditions of the licence; and
- (b) the relevant rules of pool betting.

PART XIV – DART GAMES

57. Licensing of dart games

- (1) Subject to subsection (2), no person shall operate dart games for gain.
- (2) No person shall operate dart games for gain –
 - (a) within the precincts of the racecourse unless he holds a dart game licence issued by the Board; or
 - (b) at a fun fair, fancy fair or similar event unless he obtains the prior approval of the Commissioner of Police.
- (3) No licence under subsection (2)(a) shall be issued unless -
 - (a) the rules for operating the dart games are approved by the Board; and

- (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (4) Where a licence under subsection (2)(a) is issued, the licensee shall operate dart games on the days and times specified in the Third Schedule.

PART XV – MAURITIUS NATIONAL LOTTERY

58. Interpretation of Part XV

In this Part –

“**gross proceeds**” means the turnover of the lottery games less any sums paid out in respect of cancelled tickets;

“**net proceeds**” means the gross proceeds of the Mauritius National Lottery less sums paid out for the prizes;

“**participant**” means a person who is in possession of a ticket of a lottery game;

“**ticket**” means any symbol, sign, token, coupon, warrant, card, printed paper, document or list or any other means or device which confers or purports to confer the right to take part in a lottery game, and which is issued by the Operator.

Sub-Part A – The Mauritius National Lottery Operator

59. Licensing of Operator

- (1) Notwithstanding any other enactment, there shall, at no time, be more than one Operator holding a licence for the purposes of this Part.
- (2) (a) The Board shall issue a licence to the Operator authorising it to operate the Mauritius National Lottery on behalf of the Government of Mauritius but subject to paragraph (b).
- (b) The Operator shall not be deemed to be the agent of the Government for the purpose of any liability of any nature towards a third party and arising out of the operation of the Mauritius National Lottery.

- (3) A licence issued under this section shall be valid for a period of 10 years.
- (4) Upon an application made by the Operator to the Board at least one year prior to the expiry of the licence, the Board may, upon being satisfied of the satisfactory operation of the Mauritius National Lottery by the Operator, renew the licence for one, or more period not exceeding 5 years, subject to such terms and conditions as the Board may deem fit to impose.
- (5) A licence issued under this section shall be subject to the payment of the appropriate licence fee specified in the Third Schedule.

60. Conditions of Operator's licence

- (1) The licence issued under section 59 shall be subject to such terms and conditions as the Board may impose and may require the Operator -
 - (a) obtain the consent of the Board before doing any specific act or thing otherwise permitted under the licence;
 - (b) refer matters specified in the licence to the Board for approval;
 - (c) provide to the Board at specified times with such information as the Board may require;
 - (d) pay any sum out of the net proceeds to the Director-General at such times as may be specified in the licence;^{20 *}
 - (e) obtain the approval of the Board for any lottery game, and the rules of the game, before that lottery game is conducted;
 - (f) secure a written undertaking from any person controlling the Operator in any way not to change such control without the consent of the Board;
 - (g) give an undertaking not to permit, require or compel any of its employees or lottery retailers to knowingly sell a ticket, or to award or to pay any prize to any person specified in subsection (2) as a person to whom this paragraph applies;
 - (h) adopt an appropriate system for the verification of the validity of lottery game tickets and claims for prizes; or
 - (i) inform the Board forthwith where it terminates an agreement with a lottery retailer.

* Please see endnotes.

- (1A) For the purposes of subsection (1) (d), the Operator shall, not later than 7 days after the end of every quarter, submit a return in a form approved by the Director-General and at the same time pay any sum due.
- (1B) Where the Operator fails to submit a return or pay any sum due in accordance with subsection (1A), it shall be liable to pay to the Director-General, in addition to the sum due, a penalty representing 5 per cent of the sum due and interest at the rate of one per cent per month or part of a month on the sum due and the penalty from the date the sum due is payable to the date of payment. ^{21*}
- (2) A person to whom subsection 1(g) applies shall be -
- (a) a director of the Operator or a director of a holding or shareholder company of the Operator, an employee or consultant of the Operator;
 - (b) a person who prints or in any other way manufactures a ticket for the Mauritius National Lottery, or any of its directors or employees; or
 - (c) a person who supplies, operates, maintains or repairs any computers or any other electronic device or system of any kind, or software for those computers or devices, for the Operator, or any of its directors or employees.

61. Display of Operator's licence

The Operator shall display in a conspicuous place at its business premises its licence and the conditions of the licence.

62. Duties of Operator

The duties of the Operator shall be to –

- (a) devise and operate lottery games authorised under this Act in accordance with rules approved by the Board;
- (b) market and promote the Mauritius National Lottery;
- (c) pay all prizes;
- (d) pay such proportion of the net proceeds from lottery games to the Director-General in accordance with the terms and conditions of the licence; ^{22 *}

* Please see endnotes.

- (e) perform all other duties necessary for the successful operation of the Mauritius National Lottery, including the establishment of, and operating as the fiduciary custodian without proprietary rights in, a Prize Fund Account into which shall be paid the gross proceeds, and out of which shall be paid all prizes; and
- (f) organise, initiate, supervise and administer the operation of the Mauritius National Lottery relating to the categories of lottery games and the conduct of the games pursuant to this Act.

63. Obligations of Operator

The Operator shall, for the purposes of this Act –

- (a) conduct necessary or appropriate market research, which may include an analysis of the demographic characteristics of the participants of lottery games and an analysis of advertising, promotion, public relations, incentives, and other aspects of communication;
- (b) select and contract with lottery retailers;
- (c) enter into contracts on the terms and conditions determined by the Operator, except that it shall not enter into a contract for the purpose of assigning or transferring the organisation and conduct of the Mauritius National Lottery;
- (d) enter into written agreements with one or more other States for the operation, participation in marketing and promotion of a joint lottery or joint lottery games, subject to the approval of the Board;
- (e) advertise and promote the Mauritius National Lottery; and
- (f) conduct promotions which involve the dispensing of lottery game tickets, and establish and operate sales facilities to sell lottery game tickets.

Sub-Part B – Lottery Retailers

64. Prohibition to sell Mauritius National Lottery

No person, other than the Operator, shall sell, offer or expose for sale or have in his possession for sale, any lottery game ticket, unless he holds a registration certificate issued by the Board.

65. Registration of lottery retailers

- (1) Where the Operator appoints a person as a lottery retailer to sell lottery game tickets, it shall apply to the Board for the registration of that person.
- (2) An application under subsection (1) shall be made in such form as may be approved by the Board and shall be accompanied by -
 - (a) evidence of the appointment of the person by the Operator to sell lottery game tickets and the terms and conditions of the appointment;
 - (b) evidence that the person is a fit and proper person to obtain a registration certificate under this Act; and
 - (c) a location plan and address of the premises where the person intends to carry on the business of lottery retailer.
- (3) The Board may require the Operator to furnish such information which may be reasonably necessary in order to enable the Board to properly consider the application.

66. Grant or refusal of registration certificate

- (1) The Board may grant a registration certificate subject to such terms and conditions as it thinks fit.
- (2) No registration certificate shall be granted unless the Board is satisfied that the person is a fit and proper person to sell lottery game tickets.
- (3) No registration certificate shall be granted to a person –
 - (a) who is under the age of 21;
 - (b) who has, within the 10 years preceding the date of application, been convicted of any offence involving fraud or dishonesty, or is a body corporate of which any director, manager or officer has been so convicted; or
 - (c) who was the holder of a registration certificate which has been cancelled.

67. Display of registration certificate

Every lottery retailer shall display in a conspicuous place at his business premises his registration certificate and the National lottery rules of the Operator.

68. Prohibition to transfer registration certificate

No lottery retailer shall assign or transfer his registration certificate.

69. Cancellation of registration certificate

- (1) Where the Operator terminates the appointment under which a lottery retailer is authorised to sell lottery game tickets, it shall forthwith notify the Board of the termination.
- (2) Where a notice is given under subsection (1), the Board shall cancel the registration certificate of the lottery retailer.
- (3) Subject to subsections (4) and (5), the Board may cancel a registration certificate where it is satisfied that -
 - (a) the information given to the Board for the registration of the lottery retailer is false or misleading in a material particular;
 - (b) the lottery retailer has contravened this Act or any rules made under section 77;
 - (c) the lottery retailer is not, or is no longer, a fit and proper person to be a lottery retailer; or
 - (d) the lottery retailer has been convicted of an offence under this Act, the Financial Intelligence and Anti-Money Laundering Act, or under any other enactment where the offence is one involving fraud or dishonesty.
- (4) Where the Board is of opinion that a registration certificate should be cancelled, it shall give written notice of its intention to the lottery retailer and the Operator together with its reasons for so doing.
- (5) The Board shall, in the notice under subsection (4), require the lottery retailer to show cause in writing, within such time as may be specified in the notice, why the registration certificate should not be cancelled.

- (6) The Board shall, after considering the explanations of the lottery retailer, inform him in writing of its decision and the reasons for its decision.

70. Suspension of registration certificate

Without prejudice to its powers under section 69, the Board may suspend the registration certificate of the lottery retailer for a period not exceeding 3 months on any ground on which it would have been entitled to cancel the registration certificate under section 69.

Sub-Part C – National Lottery Prizes

71. Prize Fund Account

- (1) The Operator shall maintain and operate with a local bank a Prize Fund Account.
- (2) There shall be paid into the Prize Fund Account all sums staked on lottery games.
- (3) There shall be paid out of the Prize Fund Account -
 - (a) all prizes set for the respective lottery games in accordance with the rules made under section 77;
 - (b) any amount due to the Operator under the terms and conditions of its licence; and
 - (c) to the Director-General, the proportion of the net proceeds referred to in section 62(d).²³ *

72. Entitlement to prizes

- (1) The Operator shall pay to every participant the prize to which the participant is entitled in accordance with the official results of the draw of the lottery game and in accordance with the rules made under section 77.
- (2) Where, after the draw of a lottery game, no person is, or becomes, entitled to a prize offered in the lottery game, the amount of the prize shall be used for the allocation, in accordance with rules made under section 77, of bigger prizes for the subsequent draw of the same lottery game.

* Please see endnotes.

73. Lottery prize claims

- (1) A participant to a lottery who is entitled to a lottery prize may be required to submit evidence of his entitlement to the Operator, in accordance with rules made under section 77.
- (2) Where the Operator is satisfied that the participant is entitled to the prize, the Operator shall pay to the participant the amount of the prize.
- (3)
 - (a) Where the Operator is not satisfied that a participant is entitled to the prize claimed, the Operator shall retain the amount of the prize in the Prize Fund Account, until such time as the participant satisfies the Operator of his entitlement, or as a court determines the entitlement of the participant.
 - (b) Where it is determined that a participant is entitled to the prize, the Operator shall pay the amount of the prize in accordance with the determination.
 - (c) Where it is determined that no person is entitled to a prize, the Operator shall forthwith pay the amount of the prize into the National Solidarity Fund.
- (4) Notwithstanding this section, a claim to a prize in respect of -
 - (a) an instant-win game made later than 3 months after the date of closure of that instant-win game; or
 - (b) any other lottery game made later than 6 months after the draw of the lottery game to which it relates,shall not be entertained.

74. Lottery proceeds

- (1) Unless otherwise agreed with the Operator, every lottery retailer who sells any lottery game tickets shall pay the proceeds that accrue from the sale of the lottery games into the Prize Fund Account.
- (2) Every lottery retailer shall keep all lottery proceeds separate from his other funds in a separate bank account in a local bank.

75. Draw of lottery games

- (1) The draw of every lottery game, other than an instant-win game, shall be held by the Operator in public and in the presence of an inspector designated by the Board.
- (2) The Operator shall publicly notify or announce, in any manner that it thinks fit –
 - (a) the time and place of the draw; and
 - (b) in the case of a draw that is to be broadcast, the time at which and the channel or station on which the draw is to be broadcast.
- (3) The Operator shall publish in 2 daily newspapers the date of closure of any instant-win game.

76. Official result

The Operator shall, immediately after the draw of any lottery game, announce or display the official result in accordance with the rules for the type of lottery game to which the draw relates.

77. National lottery rules

- (1) The Operator may, with the approval of the Board, make such rules not inconsistent with this Act for, or in relation to, the conduct and operation of lottery games and the establishment and distribution of prize funds.
- (2) The Operator shall publish the rules made under subsection (1) in the Gazette and in 2 daily newspapers.
- (3) Any rule made under this section shall take effect as from the date of the last publication referred to in subsection (2), or on such other date as may be specified in the rules.
- (4) Notwithstanding the Interpretation and General Clauses Act, rules made under subsection (1) shall not be required to be laid before the National Assembly.

78. Protection of product names

- (1) No person, other than the Operator shall, either alone or with any other person, promote, organise or conduct any lottery game under –

- (a) such product name as may be prescribed; or
 - (b) any other name, knowing that the name so resembles a prescribed product name that is likely to mislead any person.
- (2) No person, other than the Operator or a person authorised to do so by it, shall, subject to any other enactment, for the purposes of any lottery other than the Mauritius National Lottery, make use of the names “Mauritius National Lottery” or “National Lottery” or of any name so closely resembling either of the names as to be reasonably capable of leading to the belief that either of those 2 names is being referred to.
- (3) Any person who contravenes subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

79. Copyright with respect to Mauritius National Lottery

Any copyright, trademark, service mark or logo and enforcement of rights with respect to the Mauritius National Lottery are the sole property of the Government of Mauritius.

Sub-Part D - Control Procedures

80. Control procedure

- (1) The Operator shall not conduct a lottery game unless it has a control procedure approved by the Board for conducting the lottery game.
- (2) Where the Operator contravenes an approved control procedure, or changes the approved control procedure other than under a direction under section 84 or with the approval of the Board under section 83, the Operator shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

81. Submission of control procedure

- (1) The Operator shall, not later than 3 months before it proposes to start conducting lottery games under its licence, submit its control procedure in writing to the Board for approval.
- (2) Notwithstanding the period specified in subsection (1), the Operator may submit its control procedure to the Board for approval at such later time as the Board may allow.

- (3) The control procedure shall describe and explain the Operator's control procedure and shall include Information about –
- (a) (i) the accounting systems and procedures;
 - (ii) the administrative systems and procedures;
 - (iii) the computer software and systems; and
 - (iv) the standard forms and terms,
to be used for the conduct of the lottery games;
- (b) the general procedures to be followed for the conduct of the lottery games;
- (c) the procedures and standards for the maintenance, security, storage and transportation of equipment to be used for the conduct of the lottery games;
- (d) the procedures for the recording and paying of prizes won in lottery games; and
- (e) the procedures for using and maintaining security facilities.

82. Change in control procedure

- (1) Where the Operator intends to change an approved control procedure, it shall make a written application to the Board.
- (2) An application under subsection (1) shall be made in writing not later than 3 months before the Operator intends to start conducting lottery games under the proposed new control procedure.
- (3) Notwithstanding the period specified in subsection (2), the Operator may submit its application at such later time as the Board may allow.
- (4) An application made under this section shall contain particulars of the proposed changes to the Operator's approved control procedure.

83. Consideration of application

- (1) On receipt of an application under section 81 or 82, the Board may either approve, or refuse to approve, the Operator's proposed control procedure or the proposed change in the approved control procedure.
- (2) In considering an application, the Board may –

- (a) by written notice given to the Operator, require it to give to the Board additional information in relation to the application that is necessary to enable the Board to make a decision about the application; and
 - (b) consult such other person or authority as it thinks fit.
- (3) In considering whether to approve an application, the Board shall have regard to –
 - (a) whether the application satisfies this Sub-Part; and
 - (b) whether the Operator's proposed control procedure, is capable of providing satisfactory and effective control over the conduct of lottery games.
- (4) The Board may refuse to approve a proposed control procedure where the Operator fails to comply with subsection (2)(a).
- (5) The Board shall promptly notify the Operator in writing of its decision to approve or not to approve an application under this section.
- (6) Where the Board refuses to approve an application, the notice referred to in subsection (5) shall contain the reasons for its decision and where the Board is of the opinion that the application can be rectified to enable the Board to approve such application, the notice shall also –
 - (a) explain how the application may be changed; and
 - (b) invite the Operator to re-apply after making the appropriate changes.

84. Direction to change approved control procedure

- (1) The Board may, in writing, direct the Operator to change an approved control procedure within such time and in such way as may be specified in the notice.
- (2) The Operator shall comply with the notice referred to in subsection (1).
- (3) Where the Operator fails to comply with a direction under subsection (1), it shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

Sub-Part E – Use of money paid into Consolidated Fund

85. Use of money paid into Consolidated Fund

Any money paid into the Consolidated Fund pursuant to section 71(3)(c) or 85A(3)²⁴ * shall be used to finance the implementation of projects relating to community development, the promotion of education, health, sports and culture, for reimbursement of public debt of Government and for such other purposes as may be prescribed.

PART XVA - VIDEO LOTTERY TERMINALS ^{25*}

85A. Regulation of video lottery terminals (VLTs)

- (1) The Operator shall be issued with a licence authorising it to operate VLTs on payment of the appropriate prescribed licence fee to the Authority.
- (2) The Operator shall operate VLTs in accordance with rules approved by the Board.
- (3) The Operator shall pay such proportion of the net proceeds from VLTs to the Director-General in accordance with the terms and conditions of the licence.²⁶ *
- (4) Any money paid to the Director-General pursuant to subsection (3) shall, as soon as practicable, be paid into the Consolidated Fund.^{27*}

PART XVI – GOVERNMENT LOTTERIES

86. Lottery Committee

- (1) There is set up for the purposes of this Part, a Lottery Committee which shall consist of -
 - (a) a Chairperson;
 - (b) a Vice-Chairperson;
 - (c) a representative of the Prime Minister's Office;
 - (d) a representative of the Attorney-General's Office;
 - (e) a representative of the Ministry responsible for the subject of finance;
 - (f) a representative of the Government Printing Department; and
 - (g) 2 other members.

* Please see endnotes.

- (2) The Chairperson, Vice-Chairperson and the 2 members referred to in subsection (1)(g) shall be appointed by the Minister on such terms and conditions as he thinks fit.
- (3) The Lottery Committee shall be a body corporate.
- (4) The quorum of the Lottery Committee shall be 5.
- (5) The Chairperson, or in his absence, the Vice-Chairperson, shall preside at any meeting of the Committee.
- (6) All acts, matters or things authorised or required to be done by the Lottery Committee shall be taken by a majority of the votes of the members present and voting, and in the event of an equality of votes, the Chairperson shall have a casting vote.
- (7) The Chairperson and other members of the Lottery Committee shall be paid such allowances as may be approved by the Minister.
- (8) The Lottery Committee established pursuant to the repealed Gaming Act shall be deemed to have been set up under this section and any act or thing done, or any obligation entered into or right or claim enforceable by or against that Committee, shall be deemed to be an act or thing done by, or any obligation entered into or right or claim enforceable by or against the Lottery Committee set up under this section.

87. Staff of Lottery Committee

- (1) The Lottery Committee may, on such terms and conditions as it thinks fit, employ a Secretary and such other persons as may be necessary for the proper discharge of its functions.
- (2) Every other person employed under subsection (1) shall be under the administrative control of the Secretary.
- (3) The Lottery Committee may make provision to govern the conditions of service of persons employed under subsection (1) and, in particular, to deal with -
 - (a) the appointment, discipline, dismissal, pay and leave of, and the security to be given by, those persons;
 - (b) appeals by those persons against dismissal or other disciplinary measures; and

- (c) the establishment and maintenance of provident and pension fund schemes and the contributions payable to those schemes and the benefits derived from them.

88. Organisation of Government lotteries

- (1) The Lottery Committee shall organise the Government lotteries for such purposes as may be approved by the Minister and in such manner as may be specified in regulations made by the Minister after consultation with the Board.
- (2) The Minister may determine, after consultation with the Lottery Committee, the number of prizes to be awarded and the respective value of the prizes.
- (3) Any balance remaining from the amount collected after deduction of the expenses incurred in the organisation of a Government lottery and the payment of prize money shall be paid into the Consolidated Fund.

89. Annual report of Lottery Committee

- (1) The Lottery Committee shall, not later than 6 months after the close of every financial year, cause to be published a report of its activities together with its audited accounts in respect of the previous financial year.
- (2) The auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.
- (3) The Lottery Committee shall forward a copy of the report referred to in subsection (1) to the Minister.
- (4) The Lottery Committee shall furnish to the Minister such information with respect to its activities in such manner and at such time as the Minister may specify.
- (5) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of the Lottery Committee before the National Assembly.

PART XVII – OTHER LOTTERIES

90. Organisation of other lotteries

- (1) Subject to subsection (3), no person shall organise a lottery unless he holds a lottery licence under this Act.

- (2) No lottery licence shall be issued unless –
- (a) the purposes for which the lottery is organised have been approved by the Board; and
 - (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.
- (3) Subject to subsection (4), subsection (1) shall not apply to a lottery organised –
- (a) by a holder of a licence under the Independent Broadcasting Authority Act through a remote communication system where the total amount or value of the prizes for each competition does not exceed 1,000 rupees or such other amount as may be prescribed; or
 - (b) for a charitable, benevolent, religious or educational purpose.
- (4) A lottery under subsection (3)(b) shall not be organised unless it has been approved by the Commissioner of Police.

PART XVIII – INTERACTIVE GAMBLING

91. Regulation of interactive gambling

- (1) No person shall operate interactive gambling unless he holds the appropriate licence.
- (2) No interactive gambling licence shall be issued unless the appropriate licence fee specified in the regulations is paid to the Authority.
- (3) For the purposes of this Part, a person is deemed to be conducting interactive gambling where -
- (a) he takes part in its organisation, management or promotion; or
 - (b) he maintains or permits to maintain, in Mauritius any computer or such other electronic communication system by means of which interactive gambling is operated.
- (4) The Minister may make regulations to provide for the conduct of interactive gambling operation in Mauritius and for the issue of licences for such operation.

- (5) Any regulations made under subsection (4) may -
- (a) provide the games that may be authorised under the licence;
 - (b) provide that the operation be under the supervision of the Authority and its inspectors;
 - (c) provide for the prevention against money laundering and the financing of terrorism;
 - (d) provide for the levying of licence fees and taxes; and
 - (e) make any other provision which shall ensure that the games are played fairly, that the operation is run by fit and proper persons and that proper records are kept.
- (6) Regulations made under this section may also provide that -
- (a) it is an offence for any person operating interactive gambling outside Mauritius to allow a person physically present in Mauritius to have access to the games conducted by him; and
 - (b) the Authority may give directions to -
 - (i) any internet service provider in Mauritius, through the Information and Communication Technologies Authority established under the Information and Communication Technologies Act 2001, to block access by persons physically present in Mauritius to interactive gambling sites outside Mauritius;
 - (ii) any financial institution in Mauritius to stop payment made by persons physically present in Mauritius to any person operating interactive gambling outside Mauritius.
- (7) Where a direction is given under subsection (6)(b), the internet service provider or the financial institution, as the case may be, shall comply with the direction.
- (8) No proceedings shall lie against any internet service provider or financial institution in Mauritius for having complied with a direction given under subsection (6)(b).

PART XIX – GENERAL LICENSING PROVISIONS

92. Limitation of number of licences

- (1) Where the Minister is of opinion that it is necessary in the public interest to limit the number of licences, he may by order to the Board limit the number of licences which may be issued.
- (2) An order under subsection (1) shall be binding for such district, town, village or other area or for such period as may be specified in the order.

93. Restriction on issue of licences

No licence shall be issued to a person -

- (a) who is under the age of 21;
- (b) unless the person, or in the case of a company, any director, manager or officer of that company, is a fit and proper person;
- (c) who has, within the 10 years preceding the date of application, been convicted of any offence involving fraud or dishonesty, or is a company of which any director, manager or officer has been so convicted; or
- (d) who was the holder of a licence which has been revoked or cancelled.

94. Application for licence

Any application for a licence or the renewal of a licence shall be made in such form as may be approved by the Board.

94A. Time limit to pay licence fee upon renewal ^{28*}

Where an application for the renewal of a licence under section 94 is made, any licence fee specified in the Third Schedule shall be paid before the expiry of the period of the licence specified in that Schedule.

94B. Penalty for failure to pay licence fee within time limit

- (1) Where a person fails to pay the licence fee specified in the Third Schedule within the

* Please see endnotes.

time limit referred to in section 94A, he shall be liable to pay, in addition to the licence fee payable, a penalty of 50 per cent of the amount of the licence fee payable, provided that payment is effected not later than 15 days after the expiry of the licence.

- (2) Where the licence fee and the penalty referred to in subsection (1) are not paid within the time limit referred to in that subsection, the person shall cease to carry on business upon expiry of his current licence and shall comply with the requirements of this Act relating to a person who has ceased to carry on business.

95. Requirement for further information

The Board may require an applicant for a licence to furnish such information which may be reasonably necessary in order to enable the Board to -

- (a) determine whether the applicant, or in the case of a company, any director, manager or officer of that company, is a fit and proper person; and
- (b) properly consider the application.

96. Issue of licence

- (1) Subject to this section and section 92, the Board may, in its discretion, issue or refuse to issue a licence.
- (2) The Board may, having regard to section 92, invite applications for a licence by calling for sealed offers in such manner as may be prescribed.
- (3) No licence shall be issued where any agreement between an applicant for a licence and any third party in connection with any betting activity contains provisions for the grant of exclusive rights to the applicant to use its fixtures or to broadcast any sporting event on which bets are conducted.
- (4) No licence shall be issued unless the premises to which the licence relates are, in the opinion of the Commissioner of Police, suitable for the purposes for which the application is made.
- (5) Where a licensee dies, the surviving spouse, heir or representative, as the case may be, may, with the consent of the Board, carry on his business for the unexpired period of the licence, either personally or by an agent approved by the Board, and that person shall comply with this Act.

- (6) Any licence shall, during the period of the licence, remain valid unless it is surrendered, suspended, revoked or cancelled.

97. Conditions of licence

A licence issued shall, at all times, be subject to such terms and conditions as the Board may impose whether at the time of issue or renewal of the licence or during its currency.

97A. Obligation to comply with guidelines issued by FIU ^{29*}

Every licensee shall comply with the relevant guidelines issued by the FIU under the Financial Intelligence and Anti-Money Laundering Act.

98. Surrender of licence

- (1) A licensee may surrender his licence at any time before its expiry.
- (2) Every licensee who wishes to surrender his licence shall give written notice of his intention to the Board.
- (3) Where a licence is surrendered, no refund of the licence fee shall be made or compensation paid in respect of the unexpired period of the licence.

99. Disciplinary action against licensee

- (1) The Board may, at any time, refuse to renew, or may suspend for such period as the Board may determine, or revoke or cancel from such date as the Board may determine, any licence where -
 - (a) any information furnished by the applicant for the issue or renewal of the licence was, at the time when the information was furnished, false in a material respect or was subject to a material omission;
 - (b) any substantial shareholder within the meaning of the Companies Act 2001, or director or manager of the licensee is convicted of an offence against this Act or of any offence involving fraud or dishonesty, or is in breach of regulations made under this Act;
 - (c) the licensee knowingly or recklessly supplies to the Board material information that is false or misleading;

* Please see endnotes.

- (d) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with any condition of the licence and has not complied with such condition within such period as the Board may allow after delivery of a written notice by the Board to the licensee requiring such failure to be remedied within a specified period;
- (e) the Board has reasonable grounds to suspect that the licensee has transferred, assigned or sublet the licence or is only nominally the true licensee;
- (f) without the prior written consent of the Board, the licensee sells, alienates or ceases to operate at any of his premises to which the licence relates;
- (g) without reasonable cause, the licensee fails to pay out forthwith or on demand any winnings or prizes under this Act;
- (h) the licensee fails to pay, or furnish security for the payment of, any duty or tax or to fulfil his obligations, under any of the Revenue Laws;
- (i) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with this Act;
- (j) the licensee, or in the case of a company, any director, manager or officer of that company, is no longer a fit and proper person;
- (k) the premises to which the licence relates cease, in the opinion of the Commissioner of Police, to be suitable for the purposes for which they were licensed;
- (ka) the licensee fails to comply with the relevant guidelines issued by the FIU under the Financial Intelligence and Anti-Money Laundering Act; ³⁰ *
- (l) the licensee is or becomes disqualified from holding a licence;
- (m) the licensee contravenes any provision of this Act or is in breach of any condition of his licence;
- (n) the licensee fails to comply with any direction given by the Board;
- (o) the licensee is convicted of permitting drunkenness or violent, riotous or disorderly conduct on premises to which the licence relates; or
- (p) the Minister so directs in the public interest.

* Please see endnotes.

- (2) While a licence is suspended, the holder shall not, to the extent of the suspension and during the period of the suspension, be authorised to permit, undertake, participate or engage in the activities specified in the licence.
- (3) The Board shall, subject to subsection (4), before the suspension, revocation or cancellation of a licence, by written notice inform the licensee of the reasons for the proposed suspension, revocation or cancellation and request the licensee to submit to the Board, within 14 days of the notification written reasons why the licence should not be suspended, revoked or cancelled.
- (4) Where the Board is of opinion that a licence is to be suspended, revoked or cancelled with immediate effect, written notice of the suspension, revocation or cancellation and the reasons therefor shall be given to the licensee forthwith, and the licensee shall be entitled to submit to the Board, within 14 days of the notification written reasons why the licence should be reinstated.
- (5) The Board may, at any time, reinstate any licence suspended under subsection (1), but shall not do so unless the reason for the suspension has ceased to exist.
- (6) Where the Board revokes or cancels a licence, no refund of the licence fee shall be made or compensation paid in respect of the unexpired period of the licence.
- (7) The holder of a licence which has been suspended, revoked or cancelled shall, on receipt of a notification to that effect by the Board, within 7 days, surrender the licence to the Board.
- (8) Any person who fails to comply with subsection (7) shall commit an offence.
- (9) Notwithstanding subsection (1), the Board may impose a financial penalty of not more than 50,000 rupees where a licensee does not comply with -
 - (a) any condition of the licence;
 - (b) any rule in respect of gambling, lottery game, sweepstake and other lotteries;
or
 - (c) any guideline or direction issued by the Board.
- (10) The Board shall, before imposing a financial penalty under subsection (9), give written notice to the licensee of the reasons for the proposed financial penalty and require the

licensee to submit to the Board, within 14 days of the written notice, the reasons why the penalty should not be imposed.

- (11) Where the Board imposes a financial penalty on a licensee, the licensee shall pay the amount of the penalty so imposed to the Authority within the period specified in the notice.

100. Directions

- (1) The Board may give to a licensee such directions, not inconsistent with this Act, as the Board thinks fit in relation to the conduct of his business.
- (2) Where the Board gives a direction under subsection (1) to a licensee other than a horse-racing organiser, a collector or an operator of dart games, the direction may include provisions regarding the manner in which the licensee is to foster responsible gambling in order to minimise harm caused by gambling.
- (3) Where the Board gives a direction under subsection (1) to a horse-racing organiser, the direction may include provisions for the horse-racing organiser to -
 - (a) ensure public confidence in the integrity of the racing industry in Mauritius;
 - (b) ensure its actions are accountable and its decision-making processes are transparent;
 - (c) review its existing Rules of Racing; or
 - (d) disseminate information regarding racing fixtures in a timely manner.
- (4) Any direction under subsection (1) may be given generally by notice published in the Gazette or to any particular licensee by letter sent by registered post.
- (5) Where a direction is given under subsection (1), the licensee shall comply with such direction within the date specified in the notice.

PART XX – SECURITY

101. Security to be furnished to Authority

For the purposes of securing the payment of any debt due to persons playing gaming house games gaming machines, lottery games or VLTs ^{31*} or placing bets or participating in pool betting or lotteries, any person specified in the Fourth Schedule shall, at the time the licence is

* Please see endnotes.

issued or renewed, furnish to the Authority security by means of a bank guarantee or a deposit³² * in the amount specified in that Schedule corresponding to the licence, for such period as may be approved by the Board.

102. Security to be furnished to Director-General

- (1) The Director-General may, for the purposes of securing the payment of any duty or tax payable under this Act, require any licensee to furnish security by means of a bank guarantee in such amount and for such period as the Director-General may determine.
- (2) Any licensee who fails to comply with a requirement under subsection (1) shall commit an offence.

103. Realisation of security

- (1) Where the Authority is satisfied that any security furnished under section 101 is to be applied towards payment of any amount due to persons referred to in that section, it may, by written notice served upon the bank, require the bank to pay over to the Authority the amount of the security.
- (2) Where a licensee who has furnished a security under section 102 fails to pay any duty or tax within the time specified in the conditions of the security, the Director-General may, by written notice served upon the bank, require the bank to pay over to the Mauritius Revenue Authority³³ * the amount of the security.
- (3) On receipt of a notice under subsection (1) or (2), the bank shall forthwith pay the amount of the security to the Authority or Director-General, as the case may be.
- (4) Where the amount of the security is applied for the purposes specified in subsection (1), no claim shall be receivable in respect of any sum paid by the Authority to any person.
- (5) Where any payment is effected pursuant to subsection (4), the Authority shall -
 - (a) so inform the licensee in writing; and
 - (b) refund to the bank any balance of the amount of the security remaining after the payment.

* Please see endnotes.

- (6) The licensee shall, pursuant to subsection (5), furnish a fresh security to the Authority in the amount specified in the Fourth Schedule, within such time as may be specified by the Authority.
- (7) Where the licensee fails to furnish a fresh security referred to in subsection (6) the Board may revoke his licence.

104. Cancellation of security

- (1) Where a licensee ceases to carry on business –
 - (a) he may apply to the Authority for cancellation of the security furnished by him; or
 - (b) the Authority may take such action as it thinks fit where no application is made under paragraph (a).
- (2) On receipt of an application under subsection (1), the Authority shall, at the expense of the applicant, by notice published in the Gazette and in 2 daily newspapers, request any person who claims to be entitled to a payment out of the amount of the security to give it notice of his claim within 3 months from the last publication of the notice.
- (3) The Authority may accept or reject a claim under subsection (2).
- (4) Where, after the expiry of the time specified under subsection (2) -
 - (a) no claim has been received; or
 - (b) any claim received has been withdrawn or rejected,

the Authority shall give written notice to the bank and the applicant of the cancellation of the security.
- (5) Where the Authority accepts a claim under subsection (3), it shall, at the expiry of the time specified under subsection (2) -
 - (a) realise the amount of the security in accordance with section 103;
 - (b) pay the amount of the claim as accepted by it; and
 - (c) refund to the bank any balance of the amount of the security remaining after making the payment under paragraph (b) and all other incidental expenses.

- (6) Any payment made by the Authority under subsection (5) shall operate as a valid discharge to the Authority and the Authority shall not be liable in respect of any claim by any person in connection with the payment.

PART XXI – RECORDS, AUDITED ACCOUNTS AND ANNUAL REPORT

105. Keeping of records

- (1) Every licensee other than a collector or an operator of dart games shall, for the purposes of this Act, keep in the course of his business -
- (a) a full and true written record whether electronically or otherwise, in the English or French language of every transaction he makes; and
 - (b) keep such other documents in relation to his business as the Authority may direct.
- (2) Every totalisator operator or bookmaker who accepts a bet otherwise than by remote communication shall issue to the person who places the bet a serially numbered receipt giving such particulars as may be specified in the rules of betting referred to in section 35 or 46, as the case may be, and shall keep a record of such particulars.
- (3) Any books, records, accounts or documents required to be kept under subsection (1) shall be preserved for a period of at least 5 years after the completion of the transaction to which it relates.

106. Audited accounts

Every licensee, other than a collector or an operator of dart games, shall submit to the Authority and Director-General his audited accounts not later than 6 months after the date of closing of the accounts.

107. Auditor

- (1) Subject to this section, a licensee other than a collector or an operator of dart games shall, from time to time, appoint, and at all times have, one or more qualified auditors.
- (2) No auditor shall be appointed under subsection (1) for a continuous period of more than 5 years.

- (3) Where an auditor is appointed for a continuous period of 5 years or less, that auditor shall not be reappointed before a period of 5 years from the date of termination of his last appointment.
- (4) Notwithstanding any other enactment, the auditor shall, whenever he furnishes a report or other document or particulars to the licensee, furnish a copy to the Authority and the Director-General.
- (5) Where the auditor has reason to believe that any provision of this Act is being contravened in relation to the business of the licensee, he shall report the matter to the Authority and the Director-General.

108. Annual report of licensee

- (1) A horse-racing organiser and every licensee which is a company shall submit a copy of its annual report to the Authority and the Director-General not later than 6 months after the date of closing of the accounts.
- (2) The annual report shall include -
 - (a) the audited annual financial statements; and
 - (b) information in relation to the activities of the licensee.
- (3) The Authority or the Director-General may, from time to time, request the licensee to provide such additional information in respect of the annual report referred to in subsection (2).
- (4) The horse-racing organiser shall, at the time of submission of its annual report under this section, publish its audited accounts in 2 daily newspapers in wide circulation in Mauritius.

PART XXII – ENFORCEMENT, INSPECTION AND INVESTIGATION

109. Central electronic monitoring system

- (1) The Director-General shall cause to be set up a central electronic monitoring system³⁴ *
 - (a) to ensure a continuous on-line recording, monitoring and control of lottery games, VLTs, gaming machines, limited payout machines³⁵ *, gambling activities³⁶ *, and betting transactions; and

* Please see endnotes.

- (b) to receive and monitor information about –
 - (i) the operations of a gaming machine, limited payout machine³⁷ * and betting operations of a totalisator operator or bookmaker;
 - (ii) the number and location of any equipment;
 - (iii) the potential of gaming machines and limited payout machines³⁸* for problem gambling;
 - (iv) faults with gaming machines; or
 - (v) any tampering with gaming machines.

- (2) A gaming machine operator, limited payout machine operator³⁹*, totalisator operator, bookmaker or the Operator shall -
 - (a) link his equipment to the central electronic monitoring system by such date as may be notified in writing by the Director-General;⁴⁰ *
 - (b) bear the costs of replacing or upgrading equipment or software in order to enable the linking to the central electronic monitoring system; or
 - (c) not carry out his lottery games, gaming and betting operations after the date referred to in paragraph (a) unless the equipment is linked to the central electronic monitoring system.

- (3) (a) The Director-General may provide a standard software for use by all bookmakers to record betting transactions, on such terms and conditions as the Director-General may determine.⁴¹ *
- (b) Where a software is provided under paragraph (a), the bookmaker shall, as from a date to be determined by the Director-General, make use of such software to record his betting transactions.⁴² *
- (c) Where a software is not provided under paragraph (a), the bookmaker may use his own software to record his betting transactions on such terms and conditions as the Director-General may approve.

* Please see endnotes.

- (4) The Authority shall, for the purposes of Part XXIII, have on-line access to the central electronic monitoring system.^{43 *}
- (5) For the purposes of this section, “equipment” means any gaming machine, limited payout machine,^{44*} totalisator, computer used by a bookmaker for his betting operations or server used by the Operator for the conduct of lottery games or operation of VLTs^{45 *}.

110. Duties of inspector

An inspector shall have such duties as are necessary to ensure compliance with this Act and in particular to -

- (a) inspect and monitor the conduct of gambling, lottery games, VLTs^{46*}, sweepstakes and lotteries;
- (b) inspect any machine, equipment, books, records, bank statements, data captured in any form or other documents used in connection with any activities licensed under this Act;
- (c) inspect and monitor, to the extent that is necessary, the counting of money and chips in a casino or gaming house;
- (d) conduct compliance audits;
- (e) detect and investigate any malpractices or any contravention of the Act; or
- (f) require any person to call at the Office of the Authority for the purpose of being examined in respect of any transaction or matter relating to any activity regulated by this Act.

111. Powers of entry, inspection and seizure

- (1) Subject to subsection (3), an inspector may, at all reasonable times, on showing proof of his identity, enter any premises of a licensee or lottery retailer for the purpose of ensuring that this Act are being complied with and may -
 - (a) require the person carrying on the business to produce for examination or inspection any thing, equipment, books, records, bank statements or other documents relating to the business;

* Please see endnotes.

- (b) make copies of, or extracts from, remove and retain, any such books, records, bank statements or other documents, for further examination or inspection;
 - (c) operate and test any equipment found on the premises, which is used or intended to be used for the purposes of any activities under this Act;
 - (d) seal, or otherwise secure from such premises, any thing or equipment on or in which any document or data which has a bearing on the conduct of any activities licensed under this Act is stored or captured;
 - (e) search the premises and seize, for the purposes of further examination or investigation, any thing or equipment on such premises which has a bearing on the conduct of any activities licensed under this Act;
 - (f) require a licensee or any person employed by the licensee, or a lottery retailer, to give all reasonable assistance and to answer all reasonable questions either orally or in writing; and
 - (g) take such steps as may be reasonably necessary to protect the integrity and conduct of any activities licensed under this Act.
- (2) Where an inspector finds it necessary to exercise the powers conferred upon him under subsection (1) in a dwelling house or other private premises, he shall only do so on the authority of a warrant issued by a Magistrate.
- (3) A Magistrate may, on being satisfied on information upon oath, that the inspector has to exercise the powers and duties conferred upon him under this Act in respect of a dwelling house, issue a warrant authorising the inspector to exercise those powers and duties.
- (4) A warrant issued under subsection (3) shall be valid for the period stated in the warrant.
- (5) Where any document, record, data or any other item has been seized during the course of an inspection, the inspector shall issue a complete list of such items and data including the date and the time of such seizure to the licensee or person employed by the licensee, or the lottery retailer, or the occupier of the premises.

- (6) Every inspector who conducts any search, inspection, or does any other thing in the course of an inspection, shall endeavour to ensure that the ordinary course of legitimate business for which any equipment may be used, is not hampered by such search or inspection and shall not seize any equipment where such seizure will prejudice the conduct of the ordinary course of business for which the equipment is used, unless -
- (a) it is not possible to conduct the inspection on the premises where such equipment is located without such seizure; or
 - (b) the seizure of such equipment is necessary to prevent the commission of an offence or the continuance of an offence, or to obtain information which shall otherwise be lost, destroyed, modified or rendered inaccessible.
- (7) Where the information requested by the inspector under subsection (1) is stored in a computer, disc, cassette, or on microfilm, or preserved by any mechanical or electronic device, the person to whom the request is made shall be deemed to be required to produce or give access to the information in a form in which it can be taken away and in which it is visible and legible.
- (8) The Chief Executive or the Director-General shall have and may exercise all the powers of an inspector under this Act.

112. Power to access computers and other electronic devices

In the exercise of his duties under this Act, any inspector may, at all reasonable times –^{47 *}

- (a) have access to –
 - (i) any gaming machine, limited payout machine, VLT,^{48*} computer, computer software, whether installed in the computer or otherwise, electronic till or any other device, used in connection with any document which the person is required to produce; or
 - (ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained or available to

* Please see endnotes.

such gaming machine, limited payout machine, VLT, computer or other device into readable and comprehensive format or text;

- (b) inspect and check the operation of any such gaming machine, limited payout machine, VLT, computer, electronic till or other device and make extracts of any computer software, computer output or such other document used in connection therewith;
- (c) require any person by whom or on whose behalf the gaming machine, limited payout machine, VLT, computer or other electronic device is operated, or any person concerned with the operation of the equipment, to give such assistance as is necessary for the purposes of this section; and
- (d) require any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.

113. Police des Jeux

- (1) There shall be a 'Police des Jeux' which shall be a unit of the Mauritius Police Force comprising police officers designated by the Commissioner of Police, who shall have and may exercise, in addition to any powers under any other enactment, the powers of an inspector under this Act.
- (2) Where the 'Police des Jeux' has reason to suspect that any premises are used or are likely to be used in contravention of this Act or any other enactment -
 - (a) a police officer not below the rank of Assistant Superintendent; or
 - (b) a police officer of any other rank, with a warrant or a written authority of the Commissioner of Police,

may enter and search the premises and seize any money, security for money, article, gaming machine, limited payout machine ^{49*} or other equipment reasonably suspected to have been used or intended to be used in contravention of this Act or any other enactment, and to arrest and detain any person found on the premises.

* Please see endnotes.

- (3) Where -
- (a) any money, security for money, article, gaming machine or other equipment referred to in subsection (2) is found on any premises specified in that subsection or any person is found there;
 - (b) any person is seen or heard to escape from those premises on the approach or entry of a police officer; or
 - (c) a police officer is prevented from or obstructed in entering or approaching those premises,

it shall be presumed, unless the contrary is proved, that the premises are being used in contravention of this Act or any other enactment.

- (4) Any person found in or leaving any premises referred to in subsection (2) shall be presumed, unless the contrary is proved, to have been acting in contravention of this Act or any other enactment.
- (5) The 'Police des Jeux' shall provide the Board such assistance as may be required to enforce this Act.

PART XXIII – DUTIES AND TAXES

114. Levy of duty and tax

- (1) Subject to this section, every licensee of a casino, gaming house, gaming machine or limited payout machine ^{50*} shall, after the end of every month, pay a gaming tax on its gross takings^{51*} at the rate corresponding to its licence as specified in Part A of the Fifth Schedule.
- (2) Every totalisator operator shall, in respect of each race meeting, pay a betting tax on its gross stakes at the appropriate rate specified in Part B of the Fifth Schedule.
- (3) Subject to subsection (4), every bookmaker shall -
- (a) in respect of each race meeting, pay the appropriate amount of betting duty specified in Part C of the Fifth Schedule; and

* Please see endnotes.

- (b) in respect of each horse-race or other event or contingency, pay a betting tax on his gross stakes at the appropriate rate specified in Part D of the Fifth Schedule.
- (4) No betting tax shall be paid in respect of bets placed by one bookmaker with another bookmaker pursuant to section 44(11), provided that the bookmakers satisfy the conditions imposed by the Director-General.
- (5) Every sweepstake organiser shall, in respect of each race meeting, pay a sweepstake duty on its gross proceeds at the rate specified in Part E of the Fifth Schedule.
- (6) Every local pool promoter shall, every week, pay a pool betting duty on its gross stakes at the appropriate rate specified in Part F of the Fifth Schedule.
- (7) Every agent of a foreign pool promoter shall, every week and in respect of each foreign pool promoter for whom it acts, pay a pool betting duty on the gross stakes collected by it, at the appropriate rate specified in Part F of the Fifth Schedule.

115. Payment of duty and tax

- (1) The duty and tax levied under section 114 shall be paid to the Director-General within the appropriate time specified in the Fifth Schedule and be accompanied by a return, in such form and manner as may be approved by the Director-General, containing such information and particulars as may be required.
- (2) Every return under – ^{52*}
 - (a) subsection (1) together with any payment of the duty and tax; and
 - (b) section 60(1A) together with any sum due,shall be made electronically as from a date determined by the Director-General.

116. Penalty for non-submission of return by due date

Where a person fails to submit a return under section 60(1A) or 115 on or before the last day on which the return is required to be submitted, he shall be liable to pay to the Director-General, in addition to any duty, tax or sum due which may be payable, a penalty of 2,000

* Please see endnotes.

rupees for every month or part of the month until the return for the relevant period is submitted, provided that the total penalty payable shall not exceed 20,000 rupees.^{53 *}

117. Penalty for failure to join electronic system

Any person who is required to submit his return and make any payment of duty , tax or sum due electronically pursuant to section 60(1A) or 115(2) but fails to join the electronic system, after written notice being given to him by the Director-General, shall be liable to pay to the Director-General on his failure within a period of 7 days from the date of the notice to justify the failure to join the system, a penalty of 5,000 rupees, for every month or part of the month from the period specified in the notice, up to the period immediately preceding the period in respect of which he submits his return, and to make any payment of duty , tax or sum due electronically, provided that the total penalty payable shall not exceed 50,000 rupees.^{54 *}

118. Production of books and records

The Director-General may, for the purposes of ascertaining the tax liability of any person under this Act, require that person -

- (a) to produce for -
 - (i) examination, either at the business premises of that person or at the Office of the Director-General, books, records, bank statements or other documents whether on computer or otherwise, which the Director-General considers necessary and which may be in the possession or custody or under the control of that person; or
 - (ii) retention, for such period as the Director-General considers necessary, books, records, bank statements or other documents specified in subparagraph (i) and for taking copies of or extracts therefrom;
- (b) to call at the Office of the Director-General for the purpose of being examined in respect of any transaction or matter relating to the tax liability of that person; or
- (c) to make such returns or give such information relating to his business within such time as the Director-General may specify.

119. Director-General may make assessments

(1)^{55 *} Where the Director-General has reason to believe that -

* Please see endnotes.

(a) a licensee has not paid any sum due under section 60(1A) or any duty or tax under sections 114 and 115 by reason of -

- (i) his failure or delay to submit a return;
- (ii) the incorrectness or inadequacy of his return;
- (iii) his failure to keep proper books, records, accounts or documents;
- (iv) the incorrectness or inadequacy of books, records, accounts or documents; or
- (v) any other cause; or

(b) a person, other than a licensee, is engaged in any activity in respect of gambling, he may, on the basis of such information as is available to him, make an assessment of the sum due, or the duty and tax due, and payable by the licensee or person and give to the licensee or person, as the case may be, written notice of the assessment. .

(2) Where the Director-General has given written notice to any person of an assessment under subsection (1), the licensee shall pay the sum due or the duty or tax within 28 days of the date of the notice of assessment.^{56 *}

(3) Subject to subsection (4), an assessment under subsection (1) shall not be made after 5 years immediately following the last day of the period in which the liability to pay the sum due or duty or tax arose.^{57 *}

(4) The Director-General may, at any time, make an assessment under subsection (1) -

- (a) where a return referred to in section 60(1A) or 115 ^{58*} has not been made; or
- (b) in case of wilful neglect, evasion or fraud.

120. Penalty on amount claimed in assessment

(1) Where an assessment is made under section 119, the amount of duty and tax claimed in the assessment shall carry a penalty not exceeding 50 percent and such penalty shall be deemed to be part of the tax claimed.

(2) For the purposes of subsection (1), “**tax claimed**”, in relation to the relevant period -

- (a) means the difference between the amount of duty and tax payable in the assessment and tax declared in the return under section 115; but
- (b) does not include -

* Please see endnotes.

- (i) any penalty under sections 116, 117 and 124; and
- (ii) any interest under section 125.

(3)⁵⁹ * This section shall, subject to section 60(1B), not apply to an assessment of any sum due under section 60(1A).

121. Objection to assessment

(1)⁶⁰ * Where a person assessed to duty and tax under section 119 is dissatisfied with the assessment, he may, within 28 days of the date of the notice of assessment object to the assessment in a form approved by the Director-General and sent to him by registered post.

(2) Where a person makes an objection under subsection (1), he shall ⁻⁶¹ *

- (a) state, in the form ⁶²*, the grounds of objection and the adjustments that are required to be made and the reasons therefor;
- (b) submit, at the time the objection is lodged, in respect of each of the periods covered by the assessment, any return referred to in section 115;
- (c) pay any amount of duty and tax specified in the return referred to in paragraph (b) together with any penalty under sections 116, 117 and 120 and any interest under section 125; and

(d)⁶³* in addition -

(i) the difference, if any, between 30 per cent of the amount of tax claimed in the notice of assessment and the amount of tax paid under paragraph (c); or

(ii)⁶⁴ * where the person, within the time limit referred to in subsection (1), satisfies the Director-General on reasonable grounds that he is unable to pay the difference referred to in subparagraph (i) in one sum, the person shall -

- (a) pay that difference; or
- (b) give security by way of a bank guarantee,

on such terms and conditions as may be determined by the Director-General.

- (3) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from lodging an objection within the time specified in subsection (1), the Director-General may consider the objection as a valid objection under that subsection.
- (4) Where the Director-General refuses to consider a late objection he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (5) Where the person fails to comply with subsection (2), the objection shall be deemed to have lapsed and the Director-General shall, within 28 days of the date of receipt of the letter of objection, give notice thereof to that person.
- (6) Where a notice under subsection (4) or (5) is given, the duty and tax specified in the notice of assessment together with any penalty under section 116 shall be paid within 28 days of the date of the notice.

122. Determination of objection

- (1) For the purposes of considering an objection, the Director-General may, by notice in writing, require the person, within the time fixed by the Director-General, to furnish or give any information, or produce any books or records, specified in section 118.
- (2) After considering an objection, the Director-General shall -
 - (a) disallow or allow it, in whole or in part; and
 - (b) where appropriate, amend the assessment accordingly, andgive notice of his determination to the person.
- (3) Where a notice of determination under subsection (2) is given, the duty and tax specified in the notice together with any penalty under sections 116, 117 and 120 and any interest under section 125 shall be paid within 28 days of the date of the notice.
- (4) Where an assessment is reduced pursuant to a determination under subsection (2), any amount of duty and tax paid under section 121(2)(d) in excess of the amount payable in accordance with that determination, shall be refunded, together with interest at the prevailing Bank rate, free of income tax, from the date the payment is received by the Director-General to the date it is refunded.

- (5) A notice of determination under subsection (2), shall be given to the person within 4 months of the date on which the letter of objection is received.
- (6) Where an objection is not determined by the Director-General within the period specified in subsection (5), the objection shall be deemed to have been allowed by the Director-General.
- (7)⁶⁵ * Any objection under section 121 shall be dealt with independently by an objection directorate set up by the Director-General.

123. Lodging written representations with Assessment Review Committee

Any person who is aggrieved by a decision of the Director-General under section 121(4) or (5) or 122(2) may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004.

124. Penalty for late payment of duty and tax

- (1) Where a person fails to pay any duty and tax due on or before the last day on which it is payable under section 115 or 119, he shall be liable to pay to the Director-General, in addition to the duty and tax and any penalty under sections 116, 117 and 120, a penalty of 5 per cent of the amount of the duty and tax.
- (2) A penalty under subsection (1) shall apply to the tax excluding any penalty under sections 116, 117 and 120 and any interest under section 125.

125. Interest on unpaid duty and tax

- (1) Any person who fails to pay any duty and tax under section 115 or 119 shall be liable to pay, in addition to the duty and tax and penalty under sections 116, 117 and 120, interest at the rate of 1 per cent per month or part of the month during which the duty and tax remains unpaid.
- (2) The interest shall not apply to any penalty under sections 116, 117 and 120.
- (3)⁶⁶ * This section shall, subject to section 60(1B), not apply to an assessment of any sum due under section 60(1A).

126. Power to waive penalty or interest

- (1) The Director-General may waive the whole or part of any penalty or interest imposed under this Act where he is satisfied that failure to comply with this Act was attributable to a just or reasonable cause.
- (2) In the exercise of his power under subsection (1), the Director-General shall, in writing, record the reasons for waiving the whole or part of the penalty or interest.

127. Conclusiveness of assessment

Except in proceedings on objection to an assessment under section 121 or on the hearing of representations under section 123 -

- (a) no assessment, decision or determination relating to duties and taxes under this Act shall be disputed in any Court or in any proceedings, either on the ground that the person affected is not liable to duty or tax or the amount of duty or tax due and payable is excessive or on any other ground; and
- (b) every assessment, decision or determination shall be final and conclusive.

128. Recovery of duty and tax by attachment

The Director-General may, without prejudice to any other action which he may take, enforce payment of any duty and tax payable under this Act by attachment in the same manner as is provided for in the Attachment (Rates and Taxes) Act.

129. Recovery of duty and tax by distress and sale

- (1) The Director-General may issue a warrant in the form set out in the Third Schedule to the Value Added Tax Regulations 1998, subject to such modifications and adaptations as may be necessary, to an usher of the Supreme Court to recover duty or tax payable under this Act by distress and sale of goods, chattels and effects belonging to the person by whom the duty or tax is payable.
- (2) 3 days' notice of such sale shall be given in the Gazette.

130. Inscribed privilege

- (1) The Government shall have, in respect of any duty or tax payable under this Act and so long as the duty or tax is not paid in full or the liability is not discharged, a privilege

on all immovable properties belonging to the person by whom the duty or tax is payable.

- (2) Where the Director-General thinks it necessary for securing the recovery of any duty or tax payable under this Act to inscribe the privilege provided for under subsection (1), he shall deposit with the Conservator of Mortgages 2 identical memoranda in the form set out in the Fourth Schedule to the Value Added Tax Regulations 1998, subject to such modifications and adaptations as may be necessary, and shall forthwith notify the person by whom the duty or tax is payable, of the deposit of the memoranda.
- (3) The Conservator of Mortgages shall, upon deposit of the memoranda, inscribe the privilege generally on all immovable properties belonging, or which may subsequently belong, to the person by whom the duty or tax is payable, and shall return one of the memoranda to the Director-General with a statement written or stamped on it to the effect that the privilege has duly been inscribed.
- (4) Where a privilege is inscribed under this section, it shall take effect from the date of the inscription.
- (5) Where any duty or tax in respect of which an inscription has been taken under this section is paid in full or the liability is discharged, the Director-General shall forthwith send to the Conservator of Mortgages a request in the form set out in the Fifth Schedule to the Value Added Tax Regulations 1998, subject to such modifications and adaptations as may be necessary, to erase the inscription.
- (6) The inscription of a privilege under this section shall be erased by the Conservator of Mortgages at the request of the Director-General.
- (7) Any inscription or erasure of inscription which is required to be taken or made under this section shall be free from stamp duty under the Stamp Duty Act or registration dues leviable under the Registration Duty Act or any other costs.

131. Uninscribed privilege

- (1) Notwithstanding section 130, but subject to subsection (2), the privilege for the recovery of duty and tax under Articles 2148 and 2152 of the Code Civil Mauricien shall operate on account of duty or tax payable under this Act independently of and without the necessity for inscription, upon -
 - (a) personal property wherever found;

- (b) the proceeds of the sale of immovable property; and
 - (c) the crops, fruits, rents and revenues,
- belonging to the person owing the duty or tax.

- (2) The privilege conferred under subsection (1) shall operate only in respect of duty or tax payable for a period of 12 months at the discretion of the Director-General and shall rank immediately after the privilege for judicial costs.

132. Contrainte

- (1) Where any duty or tax is payable under this Act, the Director-General may apply to a Judge in Chambers for an order (Contrainte) to issue against the debtor.
- (2) Any order issued under subsection (1) shall -
- (a) be served on the debtor; and
 - (b) be executory.
- (3) Any debtor aggrieved by an order issued under subsection (1) may, within 21 days of the service of the order, appeal to the Supreme Court.
- (4) No costs shall be awarded against an unsuccessful party except disbursements for -
- (a) stamp duty under the Stamp Duty Act;
 - (b) service of the order; and
 - (c) execution of the order.

133. No limitation of action for recovery of duty and tax

No law relating to the limitation of actions shall bar or affect any action or remedy for the recovery of duty or tax payable under this Act.

PART XXIV – OFFENCES

134. Carrying on activities without licence

- (1) Subject to subsection (2), any person, not being a licensee, who, whether on his own account or as an agent -
- (a) causes or permits premises to be used for the purpose of carrying on any activity; or

- (b) carries on, advertises, announces himself or holds himself out in any way as carrying on any activity,

which is regulated under this Act, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 times ^{67*} the amount of the licence fee which would have been payable in respect of the appropriate licence and to imprisonment for a term not exceeding 5 years.

- (2) Notwithstanding this Act, the Lottery Committee shall not be required to take out a licence under this Act for the organisation of Government lotteries.

135. Passing off as lottery retailer

Any person who, not being registered as a lottery retailer, whether on his own account or as an agent, carries on, advertises, announces himself, pretends to act or holds himself out in any way as a lottery retailer shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

136. Transaction with unlicensed person or non-registered lottery retailer

Any person who transacts any business which is regulated by this Act with a person who is not licensed, or who is not registered as a lottery retailer, under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees and to imprisonment for a term not exceeding one year.

137. Unlicensed sweepstakes and lotteries

Any person who, not being licensed to organise a sweepstake or a lottery -

- (a) prints, publishes or causes to be printed or published any ticket for or advertisement or notice relating to a sweepstake or a lottery;
- (b) sells or offers for sale, any ticket or chance in a sweepstake or lottery; or
- (c) organises or takes part in the organisation of a sweepstake or a lottery,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

* Please see endnotes.

138. Unlawful transfer of licence

- (1) Any transfer, assignment or subletting of a licence shall be null and void.
- (2) Subject to subsection (3), any person who transfers, assigns or sublets his licence to any other person shall commit an offence and, without prejudice to the suspension, revocation or cancellation of the licence under section 99, shall, on conviction, be liable to a fine not exceeding 300,000 rupees and to imprisonment for a term not exceeding 3 years.
- (3) The Operator which transfers, assigns or sublets its licence to any other person shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

139. Failure to comply with conditions of licence, directions or guidelines

Any person who fails to comply with -

- (a) any condition of his licence;
- (b) the rules in respect of any gambling, lottery game, sweepstake and other lotteries; or
- (c) any direction given, guidelines issued, or request made, to a licensee under this Act,

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 one year.

140. Age restriction on gambling

(1) Any operator of a casino, gaming house, gaming machine or limited payout machine who knowingly invites, causes or permits a person under the age of 21 to enter its premises to participate in gambling shall commit an offence.^{68 *}

(2) Any person under the age of 21 who attempts to enter or enters in the premises of a casino, gaming house, gaming machine or limited payout machine to participate in gambling shall commit an offence.^{69 *}

(2A)^{70*} Any operator of a VLT who knowingly invites, causes or permits a minor to enter his premises to play the VLT shall commit an offence.

* Please see endnotes.

- (3) Any bookmaker or totalisator operator who accepts or offers to accept a bet from a minor shall commit an offence.
- (4) Any local pool promoter, agent of a foreign pool promoter or any collector who transacts any business by way of pool betting with a minor shall commit an offence.
- (5) Any bet made by way of a pool betting by or on behalf of a minor shall be null and void.

141. Age restriction to play lottery games

- (1) Any person who knowingly invites, causes or permits a minor to play a lottery game or VLT ^{71*} shall commit an offence.
- (2) For the purposes of subsection (1), inviting a minor to play a lottery game or VLT includes – ^{72*}
 - (a) sending to the minor any document which advertises a lottery game or VLT; or
 - (b) bringing to the attention of the minor information about lottery games or VLTs with a view to encouraging the minor to play lottery games or VLTs.
- (3) Where a document is sent to a minor and that document which advertises a lottery game gives the name or contact details of a person to whom payment may be made or from whom information may be obtained, that person shall commit an offence under subsection (1), unless he proves that the document was sent –
 - (a) without his consent; and
 - (b) without his authority.
- (4)⁷³ * Where information relating to a lottery game or VLT is brought to the attention of a minor and such information includes the name or contact details of a person to whom payment may be made or from whom information may be obtained, that person shall commit an offence under subsection (1), unless he proves that the information was brought to the attention of the minor –
 - (a) without his consent or authority; or
 - (b) as an incident of the information being brought to the attention of an adult and without a view to encouraging the minor to play a lottery game or VLT.

* Please see endnotes.

- (5) Any lottery game or VLT played in contravention of this section shall be null and void.
- (6) For the purposes of this section, “**contact details**” means –
 - (a) an address or other location;
 - (b) a telephone number;
 - (c) an internet site; or
 - (d) an email address.

142. Providing credit for gambling

- (1) A licensee conducting gambling shall not offer or provide credit where the licensee knows or ought to know that the credit is intended to be used for gambling.
- (2) No person shall solicit or request from a licensee conducting gambling credit facilities to be used for gambling.
- (3) Any licensee who fails to comply with this section shall commit an offence.

143. Prohibition on gambling by certain persons

- (1) Subject to subsection (2), no person who is concerned in the management or control of a casino or gaming house, or is employed in a casino or gaming house, shall participate in the playing of any game in that casino or gaming house.
- (2) Subsection (1) shall not apply to a person who by the nature of his employment is required to participate in the playing of a game in a casino or gaming house solely for the purpose of enabling other persons to play the game.

144. Failure to pay winnings or prizes

Any licensee who, without reasonable cause, fails to pay any winnings or prizes shall commit an offence and shall, on conviction, be liable, in addition to the amount of the winnings or prizes, as the case may be, to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

145. Giving false or misleading information

Any licensee who -

- (a) gives any information or submits any return referred to in section 115 which he knows or should have known to be false or misleading in any material particular; or
- (b) with intent to deceive, produces or makes use of any book, account, record, return or other document which is false or misleading in any material particular,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

146. Cheating

- (1) Any person who -
 - (a) has in his possession any instrument, equipment or device that is capable of being used for cheating in gambling and lottery game in circumstances that show an intention to use the instrument, equipment or device to cheat;
 - (b) manipulates, with the intent to cheat, any component of a device or equipment used for gambling or lottery game in a manner contrary to the designed and normal operational purpose for the component, with knowledge that the manipulation affects the outcome of the game or with knowledge of any event that affects the outcome of the game or the amounts won or lost;
 - (c) administers or causes to be administered to any horse which is in training for the purpose of participating in a horse-race, by invasive or non-invasive routes, including oral, rectal, transdermal, intradermal, subcutaneous, intramuscular, intravenous or any other route whatsoever -
 - (i) any endocrine or hormonal substance, whether natural or synthetic;
 - (ii) any medicinal substance, chemical or drug; or
 - (iii) any other substance which may act as a stimulant or depressant thus affecting the speed, stamina, courage, conduct or performance of a horse during a horse-race or prior to such race;
 - (d) uses or causes to be used in or on any horse which is in training for the purpose of participating in a horse-race any electronic, electric, galvanic, reflective, fluorescent or laser equipment or apparatus that may cause injury or

affect the performance of such horse during the course of a horse-race or prior to such race; or

- (e) cheats in any other manner in any of the activities regulated by this Act,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees and to imprisonment for a term not exceeding 3 years.

(2) Any person who -

- (a) allows anyone to conduct or carry on cheating or to operate any cheating device or provide any person with information or with a device to cheat in gambling or lottery game;
- (b) makes use of any counterfeit chip or token, lottery ticket or sweepstake ticket or contravenes the rules of gambling or lottery game or interferes in any way with any device or equipment used for gambling and lottery game with the intention of obtaining any direct or indirect pecuniary advantage, whether for himself or any other person;
- (c) places, increases or decreases a bet or determines the course or outcome of an event after acquiring knowledge, not available to all punters, of the outcome of the event which is the subject of the bet, or aids anyone in acquiring such knowledge, for the purpose of placing, increasing or decreasing a bet or determining the course or outcome of the event;
- (d) claims, collects or takes, or attempts to claim, collect or take, money or anything of value in or from any gambling activity or lottery game, with intent to defraud, without having placed a bet or stake or to claim, collect or take an amount greater than the amount won;
- (e) offers anything or value to a person involved in the conduct of a horse-race in return for that person's committing an illegal act or failing to perform a duty; or
- (f) connives with or seeks or has an undertaking or agreement with a person involved in the conduct of a horse-race to commit an illegal act or to fail to perform a duty,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to penal servitude.

- (3) The administration of any substance, chemical or drug to any horse or the use of any equipment or apparatus in or on any horse referred to in subsection (1)(g) or (h) for the treatment of such animal for therapeutic reasons shall not constitute an offence.

147. Prohibition on gambling in public places

- (1) Any person frequenting or loitering in a public place for the purposes of gambling or agreeing to gamble shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees and to imprisonment for a term not exceeding one year.
- (2) Any police officer may, without warrant, arrest any person found committing an offence under this section and may seize any money, book or paper or writing found in the offender's possession.
- (3) In this section, "public place" includes -
 - (a) any bridge, road, land, footpath, subway, alley or passage, whether a thoroughfare or not which is for the time being open to the public; and
 - (b) the doorways and entrances of premises abutting upon any ground adjoining and open to, a road, shall be treated as forming part of the road.

148. Offences relating to duties and taxes

- (1) Any licensee who fails to submit a return referred to in section 115 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months.
- (2) Where a person is convicted under subsection (1), he shall, in addition to any penalty imposed under subsection (1), be ordered by the Court to submit the return within such time as the court may order.
- (3) Any licensee who fails to comply with any requirement under section 111, 112 or 118 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.
- (4) Any licensee who fails to pay any duty or tax payable under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding treble ^{74*} the amount of the duty or tax which would have been payable and to imprisonment for a term not exceeding 5 years.

* Please see endnotes.

- (5) Any licensee who is knowingly concerned in, or is taking steps with a view to, the evasion, by him or any other person of any duty or tax payable under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

149. Compounding of offences relating to duties and taxes

- (1) (a) The Director-General may, with the consent of the Director of Public Prosecutions, compound any offence committed by a person in relation to duties and taxes under this Act, where such person agrees in writing to pay such amount acceptable to the Director-General representing -⁷⁵ *
- (i) any duty or tax unpaid; and
 - (ii) an amount not exceeding the maximum pecuniary penalty imposable under this Act for such offence.
- (b) For the purposes of paragraph (a), the Director-General shall chair a committee which shall consist of 3 other officers of the management team of the Mauritius Revenue Authority.
- (2) Every agreement under subsection (1) shall be made in writing under the hand of the Director-General and the person and witnessed by an officer of the Mauritius Revenue Authority.
- (3) Every agreement under this section shall be final and conclusive and a copy shall be delivered to the person.
- (4) Where the Director-General compounds an offence in accordance with this section -
- (a) the amount for which the offence is compounded shall be deemed to be duty or tax assessed under this Act and shall be recoverable as duty or tax; and
 - (b) no further proceedings shall be taken in respect of the offence so compounded against the person.

150. Chain-gift schemes

- (1) Any person who -
- (a) invites another to join a chain-gift scheme, or

* Please see endnotes.

- (b) knowingly participates in the promotion, administration or management of a chain-gift scheme,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

- (2) An arrangement is a “chain-gift” scheme where -
 - (a) in order to participate in the arrangement a person makes a payment to one or more other participants a “joining fee”, and
 - (b) each person who participates in the arrangement -
 - (i) is required or invited to invite others to participate, and
 - (ii) is encouraged to believe that he will receive the “joining fees”, or part of the joining fees, of other participants, to an amount in excess of the “joining fee” paid by him.
- (3) For the purposes of subsection (2) -
 - (a) “**payment**” means a payment of money or money’s worth, but does not include the provision of goods or services, and
 - (b) it is immaterial whether a payment is made directly or through a person responsible for managing or administering the scheme.

151. Tampering with items subject to seizure

- (1) Where any money, security for money, gaming machine, equipment or other thing is seized pursuant to section 154 and sealed, no person shall tamper with the seal.
- (2) Any person who contravenes subsection (1) 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 6 months.

152. Obstructing inspector

Any person who -

- (a) obstructs an inspector in the execution of his duty from entering or remaining at premises where an activity regulated under this Act is conducted; or

- (b) refuses to produce any thing, equipment, books, records, bank statements or other documents relating to his business that an inspector requires under section 111, 112 or 118;
- (c) fails to give all reasonable assistance and to answer all reasonable questions either orally or in writing as required under section 111; or
- (d) otherwise obstructs an inspector in the execution of a power or duty,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

153. Other offences

- (1) Subject to subsection (2), any licensee who contravenes section 38, 41, 45, 46, 106, 140, 141 or 142 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.
- (2) Any other person who contravenes section 47 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees.
- (3) Any gaming machine operator, limited payout machine operator,^{76*} totalisator operator, bookmaker or the Operator who knowingly disconnects his equipment from the central electronic monitoring system shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees.
- (4) Any person who –
 - (a) not being the Operator or a lottery retailer –
 - (i) induces a person to take part in a lottery game;
 - (ii) distributes or supplies a lottery ticket, or supplies forms in connection with a lottery game;
 - (iii) advertises or promotes the taking part in a lottery game; or
 - (iv) collects or distributes prizes;
 - (b) publishes the name of a participant who has asked for anonymity;

* Please see endnotes.

- (c) counterfeits any ticket or document relating to a lottery game for the purpose of obtaining a pecuniary advantage;
- (d) sells a lottery ticket –
 - (i) at a price higher than that which is printed on the ticket;
 - (ii) on condition that the seller of the ticket shares in the prize in the event of a ticket sold by him being the ticket in respect of which a prize is paid;
 - (iii) on any condition not provided for in the rules of the lottery game concerned;
 - (iv) on credit or with the financial assistance in any form of the seller; or
- (e) without the written authorisation of the Operator, prints a lottery ticket in respect of a lottery game,

shall commit an offence, and shall on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

- (5) Any person who purchases a lottery ticket from a person not holding a licence or a registration certificate as a lottery retailer under this Act, shall commit an offence and shall on conviction, be liable to a fine not exceeding 25,000 rupees and to imprisonment for a term not exceeding one year.
- (6) Any person who carries on any gambling or betting activity which is not regulated under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.
- (7) Any person who stakes money, places bets or participates in any gambling or betting activity which is not regulated under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees and to imprisonment for a term not exceeding one year.
- (8) Any person who contravenes this Act for which no specific penalty is provided for 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 6 months.

154. Seizure and forfeiture

Any money, security for money, gaming machine, equipment or other thing used in connection with the commission of an offence under this Act or other enactment may be seized and upon the conviction of the offender may be forfeited by the court.

PART XXV – MISCELLANEOUS

155. Confidentiality

- (1) Subject to subsections (2) and (3), every specified person shall maintain the confidentiality of any data in the central electronic monitoring system, data relating to gambling activities, lottery games, gaming machines and VLTs^{77*} any return, assessment, document or other matter relating to duties and taxes that comes to his knowledge or possession in the performance of his duties and functions under this Act.
- (2) Except for the purposes of administering this Act, any other Revenue Law, the Prevention of Corruption Act 2002 or where so authorised to do so by the Minister, no specified person shall communicate to any other person any matter relating to this Act.
- (3) Nothing in this section shall, with the written consent of a totalisator operator or a bookmaker, prevent the disclosure to any other person of the gross amount of bets placed with him weekly in respect of each event or contingency.
- (4) Any specified person who, without lawful excuse, contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 2 years.
- (5) For the purposes of this section, “specified person” means the Authority, the Board or any member, the Chief Executive or an employee, the Director-General or any officer of the Mauritius Revenue Authority.

156. Advertisement

- (1) No person shall, in any manner, publish or cause to be published, an advertisement relating to gambling, lottery games, VLTs ^{78*}, sweepstakes, lotteries or Government lotteries which -
 - (a) is or is likely to be misleading to readers, viewers or listeners;

* Please see endnotes.

- (b) indicates, or tends to indicate, that invitation to participate in gambling, lottery games, sweepstakes, lotteries and Government lotteries or to play VLTs^{79*} may be made in contravention of this Act; or
 - (c) omits to indicate the provisions of sections 140, 141 and 142, as appropriate.
- (2) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

157. Unclaimed prizes or other amounts

- (1) Where, after the expiry of 30 days from the date of any race meeting, any amount due and payable by a bookmaker or a totalisator operator to a winning punter in respect of that race meeting has not been paid out to the winning punter, the bookmaker or totalisator operator, as the case may be, shall, within 7 days of the expiry period of 30 days, pay that amount into the National Solidarity Fund.
- (2) Every totalisator operator shall, within 7 days of a race meeting, pay into the National Solidarity Fund, the fraction of a rupee not paid to winning punters in respect of that meeting.
- (3) Where any prize of any lottery game –
 - (a) is not claimed within 6 months from the date of the draw of that lottery game; or
 - (b) that is an instant-win game, is not claimed within 3 months from the date of closure of that instant-win game,the Operator shall forthwith pay the prize into the National Solidarity Fund.
- (4) Where, after the expiry of 6 months from the date of the publication of the results of a sweepstake, any prize has not been claimed by the winner, it shall forthwith be paid by the sweepstake organiser into the National Solidarity Fund.
- (5) Where, after the expiry of 6 months from the date of the draw^{80*} of a lottery organised under Part XVII, any prize has not been claimed by the winner, the licensee shall forthwith pay into the National Solidarity Fund -
 - (a) where the prize is a money prize, the amount of the prize; or

* Please see endnotes.

- (b) where the prize is not a money prize, the market value of the prize on which the licence fee was paid in accordance with section 90.
- (6) Every licensee shall, at the time of payment of any prize or other amount under this section, submit to the Authority a certified statement showing the particulars of the amount paid into the National Solidarity Fund.

158. Complaints

- (1) Any person who is aggrieved by any act or omission in respect of any activity regulated under this Act may make a complaint in writing to the Authority.
- (2) Subject to subsection (3), the Authority shall investigate any complaint made under subsection (1).
- (3) The Authority shall not investigate a complaint where it is made more than one month after the date of the act or omission.

159. Immunity

- (1) No action shall lie against the Authority, the Board or any member, the Chief Executive, or any employee, any member of, or person employed by, the Lottery Committee, in respect of any act done or omitted to be done by the Authority, the Board or any member of the Board, the Chief Executive or any employee, any member of, or person employed by, the Lottery Committee, in the execution in good faith, of its or his functions under the Act.
- (2) This section shall be in addition to and not in derogation of the Public Officers' Protection Act, and for the purposes of that Act, every member or employee of the Authority or every member of, or person employed by, the Lottery Committee, shall be deemed to be a public officer or a person engaged or employed in the performance of a public duty.

160. Exemption

Notwithstanding any other enactment, the Authority shall be exempted from payment of –

- (a) any registration duty, fee or charges in respect of any document under which the Authority is the sole beneficiary; and
- (b) any other duty, rate, charge, fee or tax.

161. Execution of documents

- (1) Subject to subsection (2), no document shall be executed or signed by or on behalf of the Board unless it is signed by the Chairperson and the Chief Executive, or, in the absence of the Chairperson, by the Vice-Chairperson.
- (2) In the absence of the Chief Executive, his powers under subsection (1) shall be exercised by such employee as may be appointed by the Board for that purpose.
- (3) Every document bearing the seal of the Authority shall be admitted in evidence before any Court as prima facie evidence of its contents.
- (4) Where a document referred to in subsection (1) is required to be executed in another country, the Board may depute 2 persons who are residents of that country to sign the document on its behalf.

161A. Service of Documents ^{81*}

- (1) Any return, statement or other document required or authorised to be served on or given to, or any payment required to be effected to, the Director - General shall be forwarded to him so as to reach the office of the Director -General not later than the due date.
- (2) Any notice of assessment, determination or other document required to be served on, or given to, any person by the Director-General may be served or given by –
 - (a) delivering it personally to him;
 - (b) leaving it at, or sending it to, his usual or last known residence or place of business; or
 - (c) transmitting it electronically through computer or other mechanical or electronic device.
- (3) Where a person –
 - (a) refuses to accept delivery of a document addressed to him; or
 - (b) fails to take delivery of such a document which he has been informed awaits him at a post office,

* Please see endnotes.

the document shall be deemed to have been served on him on the date on which he refused to accept the letter or was informed that the letter was at the post office.

162. Legal proceedings

- (1) No action shall be commenced against the Authority before the expiry of one month after written notice of an intention to do so has been served on the Authority by or on behalf of the plaintiff.
- (2) A notice under subsection (1) shall clearly state -
 - (a) the particulars of the claim;
 - (b) the name, address and occupation of the plaintiff; and
 - (c) the relief claimed.
- (3) Any summons, notice or other document required or authorised to be served on the Authority may be served by delivery to the Chief Executive at the office of the Authority.
- (4) Service of any process by or on behalf of the Authority may be effected by or on behalf of the Chief Executive.

163. Jurisdiction

- (1) Notwithstanding -
 - (a) section 114(2) of the Courts Act; and
 - (b) section 72(5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,a Magistrate shall, subject to subsection (2), have jurisdiction to try any offence under this Act and may impose any penalty provided by this Act.
- (2) The prosecution of an offence under any of the sections of this Act specified in the Fifth Schedule to the Criminal Procedure Act shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court, or a District Court.

164. Regulations

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

- (2) Any regulations made under this section may provide - ⁸² *
 - (a) for the use of the internet and other electronic communication system for the conducting of lottery games;
 - (b) for the licensees to take measures to foster responsible gambling in order to prevent and minimise harm;
 - (c) for procedures to be put in place to enable operators of gambling to identify persons whose gambling causes harm or may cause harm and prevent them from having access to gambling premises;

 - (ca) for a limit on the maximum –
 - (i) aggregate stake permitted to commence and complete a game on a limited payout machine;
 - (ii) single pay-outs allowed from a limited payout machine;
 - (iii) aggregate pay-out in respect of each game played on a limited payout machine;
 - (cb) for technical gambling standards for limited payout machines, including the maximum number of single game cycles over a particular period of time;
 - (cc) for the methods by which a prize won on a limited payout machine may be paid;
 - (cd) for any essential or defining elements of a game played on a limited payout machine;
 - (ce) for the procedures that constitute the start and end of a single game on a limited payout machine;

* Please see endnotes.

- (d) for the payment of fees and the levying of charges; or
- (e) that any person who contravenes them shall commit an offence, and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

165. Transitional provisions ⁸³ *

- (1) Any deposit made or security furnished under the Gaming Act or the Horse Racing Board Act in force immediately before the commencement of this Act shall remain valid for the period specified in the licence and shall be refunded or realised after the procedures referred to in section 103 of this Act have been followed.
- (2) Where on the commencement of this Act, a person is carrying out an activity for which no licence or registration was required under the repealed enactments, that person shall take out a licence or register himself within one month of the commencement of this Act.
- (3) Subject to subsection (6), every person in the employment of the Horse Racing Board immediately before the date of the coming into operation of this Act shall, as from that date, be entitled to be transferred to the Authority on terms and conditions no less favourable than those that applied to his office under the repealed Horse Racing Board Act 2003.
- (4) Subject to subsection (6), every person in the employment of the Committee appointed under section 32 of the Gaming Act immediately before the commencement of this Act shall, as from that date, be entitled to be transferred to the Lottery Committee on terms and conditions no less favourable than those that applied to his employment by the Committee appointed under section 32 of the repealed Gaming Act.
- (5) The period of service with the Horse Racing Board or the Committee appointed under section 32 of the Gaming Act of every person exercising his right to be transferred to the Authority under subsection (3) and to the Lottery Committee under subsection (4) shall be deemed to be an unbroken period of service with the Authority or Lottery Committee, as the case may be.
- (6) No person on the staff of the Horse Racing Board or the Committee appointed under section 32 of the Gaming Act shall, on account of his transfer under subsection (3) or (4) or any resulting change in his job title following his transfer to the Authority or the

* Please see endnotes.

Lottery Committee, be entitled to claim that his contract of service has been terminated in breach of any enactment.

- (7) The Minister may, in writing, direct that any funds and any interest of the Horse Racing Board under the repealed Horse Racing Board Act 2003 in any movable or immovable property shall, on such date as he may determine, vest in the Authority, and the Authority shall, on that date, acquire a valid title in the interest, notwithstanding any other enactment.
- (8) Notwithstanding any other enactment or anything contained in any contract or agreement, any right or obligation existing in favour of or against the Horse Racing Board or the Committee appointed under section 32 of the Gaming Act before the commencement of this Act, shall, on the commencement of this Act, be a right or obligation enforceable in favour of or against the Authority or the Lottery Committee, as the case may be.
- (9) All proceedings, judicial or otherwise, commenced before and pending immediately before the commencement of this Act by or against the Commissioner for Value Added Tax, the Gaming Control Board, the Horse Racing Board or the Committee appointed under section 32 of the Gaming Act shall be deemed to have been commenced, and may be continued, by or against the Director-General, the Authority or the Lottery Committee, as the case may be, under this Act.
- (10) Nothing in this Act shall affect the validity of an AWP machine licence issued after 1 January 2011.
- (11) An AWP machine licence referred to in subsection (10) shall remain valid up to such date as is specified in the licence, or 31 December 2012, whichever is earlier.
- (12) No AWP machine licence shall be renewed or extended beyond the period specified in subsection (11).
- (13) Where any duty and tax outstanding as at 31 December 2012 is paid by a person on or before 30 November 2013, any penalty included therein shall be reduced – ^{84*}
 - (a) by 100 per cent, where the penalty is charged under section 32(5)(a) of the repealed Horse Racing Board Act or sections 11(6)(a) and 20(4)(a) of the repealed Gaming Act; or
 - (b) by 75 per cent, where the penalty is charged under section 32(5)(b) of the repealed Horse Racing Board Act, sections 11(6)(b) and 20(4)(b) of the

* Please see endnotes.

repealed Gaming Act or under section 125, provided that an application for the reduction is made to the Director-General on or before 30 September 2013.

- (14) For the purpose of subsection (13), any duty and tax outstanding shall relate to any amount due and payable under an assessment issued or a return submitted on or before 30 June 2006.
- (15) (a) Any person may apply to the Director-General on or before 30 September 2013 for a reduction under subsection (13) in respect of tax due under an assessment pending under objection or which is pending before the Assessment Review Committee, Supreme Court or Judicial Committee of the Privy Council. ⁸⁵ *
- (b) The Director-General shall grant the reduction pursuant to an application made under paragraph (a), where the applicant has withdrawn his objection, representation or appeal, as the case may be.
- (16) Subsections (13) to (15) shall not apply to any person –
- (a) who has been convicted on or after 1 July 2001 of an offence relating to;
- (b) against whom any civil or criminal proceedings are pending or contemplated in relation to an act of; or
- (c) in relation to whom an enquiry is being conducted into an act of, trafficking of dangerous drugs, arms trafficking, or an offence related to terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

166. Consequential amendments

- (1) The Criminal Procedure Act is amended in the Fifth Schedule -
- (a) by deleting item (g) and replacing it by the following item -
- (g) Gambling Regulatory Authority Act 2007, sections 134, 135, 137, 138, 145 and 148(4) and (5);
- (b) by deleting items (h) and (j).

* Please see endnotes.

- (2) The Excise Act is amended in the Second Schedule, in Part II -
- (a) in Column 1, by deleting the words “Gaming House” wherever they appear and replacing them by the words “Casino or Gaming House”;
 - (b) in Column 3, by deleting the words “gaming house” and replacing them by the words “casino or gaming house”.
- (3) The Financial Intelligence and Anti-Money Laundering Act 2002 is amended in section 2, in the definition “member of the relevant profession or occupation”, in paragraph (b), by deleting the words “Gaming Act” and replacing them by the words “Gambling Regulatory Authority Act 2007”.
- (4) The Income Tax Act is amended in the Second Schedule, in Part II, in Sub-Part C, by deleting item 5 and replacing it by the following item -
5. Income derived by a casino operator, a gaming house operator or a gaming machine operator under the Gambling Regulatory Authority Act 2007 from the operation of his casino, gaming house or gaming machine, as the case may be.
- (5) The Mauritius Revenue Authority Act 2004 is amended -
- (a) in the First Schedule, by inserting in the appropriate alphabetical order, the following item -
- The Gambling Regulatory Authority Act 2007 in so far as it relates to duties and taxes
- (b) in the Fourth Schedule -
 - (i) by deleting the words -

“**Gaming Act** Sections 59, 60 and 62” and replacing them by the words

“**Gambling Regulatory Authority Act 2007**

Sections 145 and 148(3) in so far as they relate to duty and tax and 148(4) and (5)”
 - (ii) by deleting the words “**Horse Racing Board** Section 51(1), (2), (5), (6), (7), (8) and (10)”
 - (c) in the Fifth Schedule, by adding the following words -

The Gambling Regulatory Authority Act 2007 in so far as it relates to a decision under section 121(4) or (5) or 122(2)

- (6) The Statutory Bodies (Accounts and Audit) Act is amended, in Part II of the Schedule -
- (a) by deleting the words “Horse Racing Board” and replacing them by the words “Gambling Regulatory Authority”;
 - (b) by inserting in the appropriate alphabetical order, the following words -

Lottery Committee
- (7) The Gaming (Government Lotteries) Regulations 1992 are amended -
- (a) in regulation 1, by deleting the words “Gaming (Government Lotteries)” and replacing them by the words “Gambling Regulatory Authority (Government Lotteries)”;
 - (b) in regulation 2, by deleting the definition of “Committee” and replacing it by the following definition -

“Committee” means the Lottery Committee set up under section 86 of the Gambling Regulatory Authority Act 2007;
 - (c) by revoking regulations 3 and 4.
- (8) The Places of Amusement (Control) Regulations 1994 are amended in regulation 2, by deleting the definition of “amusement machine” and replacing it by the following definition -

“amusement machine” has the same meaning as in the Gambling Regulatory Authority Act 2007;

167. Repeal and savings

- (1) The following enactments are repealed -
- (a) the Gaming Act;
 - (b) the Horse Racing Board Act 2003;
 - (c) the Mauritius National Lotteries Act 2004; and

- (d) the Prize Competitions Act.
- (2) Notwithstanding the repeal of the enactments specified in subsection (1) -
- (a) any licence or authorisation issued under the Gaming Act or the Horse Racing Board Act 2003 in force immediately before the commencement of this Act shall be deemed to have been issued under this Act and shall remain valid for the period specified in the licence or authorisation, as the case may be; and
 - (b) any act or thing done under the repealed enactments shall, at the commencement of this Act, be deemed to have been done under this Act.
- (3) Where at the commencement of this Act, a person was the holder of a gaming house “B” licence under the repealed Gaming Act, no refund shall be made or compensation paid in respect of the unexpired portion of the licence.

168. Commencement

Proclaimed by [[Proclamation No. 18 of 2007](#)] w.e.f. 10 September 2007

Part I to III and sections 155, 159, 160, 161 and 164 of Part XXV

- (1) Subject to subsection (2), this Act shall come into operation on a date to be fixed by Proclamation.
 - (2) Different dates may be fixed for the coming into operation of different provisions of this Act.
- Passed by the National Assembly on the fifth day of June two thousand and seven.

Ram Ranjit Dowlutta
Clerk of the National Assembly

LEGAL SUPPLEMENT

to the Government Gazette, of Mauritius No. 122 of 31 December 2010

Proclamation No. 16 of 2010

**TO FIX THE DATE OF THE COMING INTO OPERATION OF SECTION 9(a) TO (i),
(1), (m), (o), (p), (r)(i) AND (s)(i) OF THE FINANCE (MISCELLANEOUS
PROVISIONS) (No. 2) ACT 2009**

WHEREAS by section 21(2) of the Finance (Miscellaneous Provisions) (No. 2) Act 2009, it is enacted that section 9, except paragraphs (j), (k), (n), (q), (r)(ii) and (s)(ii), shall come into operation on a date to be fixed by Proclamation.

NOW THEREFORE, by virtue of section 21(2) of the said Act, I do hereby proclaim that section 9(a) to (i), (l), (m), (o), (p), (r)(i) and (s)(i) of the Finance (Miscellaneous Provisions) (No. 2) Act 2009 shall come into operation on 1 January 2011.

SIR ANEROOD JUGNAUTH
President of the Republic

Given at State House, Le Reduit, this 31st day of December two thousand and ten.

FIRST SCHEDULE
(sections 2, 18 and 24)

Part I - Casino games

Blackjack
Chemin de fer
Mini-chemy
Oasis Stud
Punto Banco
Roulette

Part II - Gaming house "A" games

10 1/2
Big and small
Big Wheel
Bingo
Crabs
Chinese dominoes (boeuf)
Over/Under 7
Poker
Premier Roi
Quatre Quatre
Sap Si Waye
Sic Bo
Tai Sai
Vanlak

Part III - Gaming house "B" games

Mahjong
Rummy

SECOND SCHEDULE
(section 15(1))
PART I
DECLARATION OF ASSETS

I,

.....
*being an applicant for the post of Chief Executive in the Gambling Regulatory Authority *being the Chief Executive of the Gambling Regulatory Authority make oath/solemnly affirm that -

1. I am unmarried/married under the system of (matrimonial regime)
2. My assets and those of my spouse, minor children and grand children in Mauritius and outside Mauritius are as follows -
 - (a) immoveable property -
 - (i) freehold
 - (ii) leasehold
 - (b) interest in any partnership, société, joint venture, trust or succession
 - (c) motor vehicles.....
 - (d) jewellery and preciousmetals.....
 - (e) securities including treasury bills, units, etc.....
 - (f) cash in bank.....
 - (g) cash in hand exceeding 50,000 rupees
 - (h) other assets exceeding 50,000 rupees in the aggregate
3. My liabilities and those of my spouse, minor children and grand children are as follows -
.....
.
4. Property sold, transferred or donated to my children of age during the period of 12 months immediately preceding the date of this declaration.....
5. Any other relevant information.....

.....
Signature

Sworn/solemnly affirmed/declared by the abovenamed before me at..... this
.....day of

Master and Registrar
Supreme Court

PART II

DECLARATION OF ASSETS

I,..... *being an applicant for the post of in the Gambling Regulatory Authority *being an employee of the Gambling Regulatory Authority holding the post of:..... declare that -

1. I am unmarried/married under the system of..... (matrimonial regime)
2. My assets and those of my spouse, minor children and grand children in Mauritius and outside Mauritius are as follows -
 - (a) immoveable property -
 - (i) freehold
 - (ii) leasehold
 - (b) interest in any partnership, société, joint venture, trust or succession
 - (c) motor vehicles
 - (d) jewellery and precious metals
 - (e) securities including treasury bills, units, etc.....
 - (f) cash in bank.....
 - (g) cash in hand exceeding 50,000 rupees
 - (h) other assets exceeding 50,000 rupees in the aggregate
3. My liabilities and those of my spouse, minor children and grand children are as follows -
4. Property sold, transferred or donated to my children of age during the period of 12 months immediately preceding the date of this declaration.....
5. Any other relevant information.....

.....
Signature

* Please see endnotes.

THIRD SCHEDULE ^{86*}

(sections 16(2), 23(2), 28(2), 30(2), 34(3), 40(4), 42(4),
44(9), 51(3), 53(3), 57(3), 59(5) and 90(2))

LICENCE FEE

	Licence	Fee (Rupees)	Period
1.	Casino	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months ^{87*}	12 months
2(i) ^{88 *}	Gaming house "A" in the Island of Mauritius	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months ^{89 *}	12 months
2(ii)	Gaming house "A" in Rodrigues	500,000	12 months
3.	Gaming house "B"	50,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months ^{90 *}	12 months
4(i) ^{91 *}	Gaming machine in the Island of Mauritius	125,000 per machine, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months ^{92 *}	12 months
4(ii)	Gaming machine in Rodrigues	20,000 per machine	12 months
4A.	Limited payout machine ^{93 *}	5000 ^{94*} per machine	12 months
5.	Horse-racing organiser	1,000,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months ^{95*}	Yearly or part thereof

* Please see endnotes.

6.	Totalisator operator –			
	(a)	at the racecourse	100,000 ⁹⁶ *	Yearly or part thereof
	(b)	outside the racecourse, in respect of each place of business;	10,000 ⁹⁷ *	Yearly or part thereof
	(c)	conducting bets through remote communication –		
		(i) in respect of the principal place of business;	40,000 ⁹⁸ *	Yearly or part thereof
		(ii) in respect of each place at which facilities are provided;	10,000 ⁹⁹ *	Yearly or part thereof
	(d)	conducting local race inter-totalisator betting;	350,000 ¹⁰⁰ *	Yearly or part thereof
	(e)	conducting foreign race inter-totalisator betting;	350,000 ¹⁰¹ *	Yearly or part thereof
	(f)	per terminal.	10,000 ¹⁰² *	Yearly or part thereof
7.	Bookmaker conducting fixed odd betting on local race –			
	(a)	at the racecourse	175,000 ^{103*}	1 January to 15 August of every year or part thereof
			175,000	16 August to 31 December of every year or part thereof
	(b)	outside the racecourse	175,000	1 January to 15 August of every year or part thereof
			175,000	16 August to 31 December of every year or part thereof
	(c)	through remote communication -	175,000	1 January to 15 August of every year or part thereof
		(i) in respect of the principal place of business;	175,000	16 August to 31 December of every year or part thereof

* Please see endnotes.

	(ii) in respect of each additional place at which facilities are provided;	20,000 ^{104*} 20,000	1 January to 15 August of every year or part thereof 16 August to 31 December of every year or part thereof
8.	Bookmaker conducting fixed odds betting on any event or contingency - (a) in respect of the principal place of business; (b) in respect of each additional place of business.	350,000 ^{105 *} 20,000 ^{106 *}	12 months 12 months
9.	Sweepstake organiser	37,500 ^{107 *}	Yearly or part thereof
10.	Local pool promoter	15,000 ^{108 *}	12 months
11.	Agent of a foreign pool promoter	37,500 ^{109 *}	12 months
12.	Collector	190 ^{110 *}	12 months

* Please see endnotes.

13.	Operator of dart games –		15,000 per dart board ^{111*}	1 January to 15 August of every year or part thereof 16 August to 31 December of every year or part thereof
	<p style="text-align: center;">Authorised days and time</p> Days immediately preceding race day falling on Saturday –		15,000 ¹¹² per dart board	
	Day	Time		
	Thursday	13.00 hrs to 18.00 hrs		
	Friday	10.00 hrs to 18.00 hrs		
Days immediately preceding race day falling on Sunday -				
Day	Time			
Friday	10.00 hrs to 18.00 hrs			
Saturday Race day	10.00 hrs to 18.00 hrs 09.00 hrs to 18.00 hrs			
Monday immediately following race day - <p style="text-align: center;">12.00 hrs to 16.00 hrs</p>				
14	Operator of Mauritius National Lottery		500,000	12 months
15.	Lottery under Part XVII		5,000 or 35 per cent of the total market value of the prizes, whichever is the higher	-

* Please see endnotes.

FOURTH SCHEDULE

(section 101 and 103)

Security to be furnished to Authority

	Security to be furnished in respect of licence of -	Amount of security (Rupees)
1.	Gaming house "A" operator Please see endnote 113 at Appendix I, for Item 1. to 4. the figure Rs1,200,000 shall come into operation on 1 July 2013, up to 30 June 2013 the figure is Rs800,000.	1,200,000 ^{113*}
2.	Totalisator operator	1,200,000
3.	Bookmaker conducting fixed odds betting on local horse-race	1,200,000
4.	Bookmaker conducting fixed odds betting on any event or contingency other than on local horse-race-	1,200,000
5.	Local pool promoter	100,000 ^{114*}
6.	Agent of a foreign pool promoter	100,000 ^{115*}
7.	Operator of Mauritius National Lottery	5,000,000
8.	Lottery under Part XVII	Amount equivalent to the total market value of the prizes offered

FIFTH SCHEDULE

(section 114 and 115)

PART A - GAMING TAX

	Every person licensed in respect of -	Rate or amount of gaming tax	Time limit for payment
1.	A Casino	15 per cent of gross stakes ^{116 *}	20 days after the end of every month
2.	A gaming house "A" –		
	(a) within the town of Port Louis	15 per cent of gross stakes or 320,000 rupees, whichever is the higher	20 days after the end of every month
	(b) outside the town of Port Louis	15 per cent of gross stakes or 130,000 rupees, whichever is the higher	20 days after the end of every month
3.	A gaming machine	35 per cent of gross stakes ^{117*}	20 days after the end of every month
4.	A Limited payout machine ^{118*}	10 per cent of gross takings per machine or 500,000 rupees, whichever is the higher ^{119 *}	20 days after the end of every month

* Please see endnotes.

PART B - BETTING TAX - TOTALISATOR

Every person licensed in respect of -	Type of bets	Rate of betting tax	Time limit for payment
A totalisator	Win and place	10 per cent ¹²⁰ *	Friday immediately following the race meeting
	Other	12 per cent	Friday immediately following the race meeting

PART C - BETTING DUTY - BOOKMAKER

Every person licensed as -	Activity^{121*}	Amount of duty	Time limit for payment
1. Bookmaker operating at the racecourse, inside the stand	Horse-race	24,000 rupees	Friday immediately following the race meeting
2. Bookmaker operating at the racecourse, outside the stand	Horse-race	16,000 rupees	Friday immediately following the race meeting
3. Bookmaker operating outside the racecourse	Horse-race	16,000 rupees	Friday immediately following the race meeting
4. Bookmaker operating by remote communication	Horse-race	24,000 rupees	Friday immediately following the race meeting
5. ¹²²			

* Please see endnotes.

PART D - BETTING TAX – BOOKMAKER ^{123 *}

Every person licensed as bookmaker -		Activity	Rate of tax	Time limit for payment
1.	Bookmaker	Local race	10 per cent ^{124 *}	Friday immediately following the race meeting
2.	Bookmaker	Foreign race	10 per cent	Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted. ^{125*}
3.	Bookmaker	Foreign football match or any other event or contingency	10 per cent ^{126 *}	Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted. ^{127*}

PART E - SWEEPSTAKE DUTY

Every person licensed in respect of -	Rate of duty	Time limit for payment
Sweepstakes	10 per cent ^{128 *}	Friday immediately following the race meeting

PART F - POOL BETTING DUTY

Every person licensed in respect of -	Rate of duty	Time limit for payment
Local pool promoter	12 per cent ^{129*}	Friday immediately following the day of the football matches
Agent of a foreign pool promoter	12 per cent	Friday immediately following the day of the football matches

* Please see endnotes.

Endnotes

¹ FA 2011- The heading of Part VIA amended the words “AWP MACHINES” deleted and replaced by the words “LIMITED PAYOUT MACHINES” and the words “AWP machines” and "AWP machine" deleted wherever they appeared and replaced by the words “limited payout machines” and "limited payout machine", respectively w.e.f. 15 Dec 2011.

FA N0.2 of 2009 –New Part VIA - AWP MACHINES inserted after Part VI w.e.f. 1 January 2011.

² FA 2011- New section 29C inserted after section 29B w.e.f. 15 Dec 2011.

³ FA N0.2 of 2009 – New Part XVA - VIDEO LOTTERY TERMINALS inserted after Part VI w.e.f. 1 January 2011.

⁴ FA 2011- Definition deleted w.e.f. 15 Dec 2011.

FA N0.2 of 2009 –New definitions inserted w.e.f. 1 January 2011.

“AWP machine”^{4} means an electromechanical machine or other device which, on insertion of a coin, bank note, electronic credit, token or similar object or on payment of any other consideration, enables a person to play a game whereby the person, by reason of skill or of skill coupled with an element of chance, receives electronic credits, tokens or tickets which are exchangeable in return for prizes and which are limited to -*

(a) one opportunity or more to play a further game;

(b) electronic credits, tokens or tickets for one or more cash prizes with a combined retail monetary value not exceeding 3,000 rupees or such other amount as may be prescribed; or

(c) cash equivalent to the amount the person inserts in the machine;

⁵ FA 2012 – New definition inserted w.e.f. 22 December 2012.

⁶ FA 2011- The words "AWP machine" deleted wherever they appear and replaced by the words "limited payout machine" w.e.f. 15 Dec 2011.

FA N0.2 of 2009 – The definition of “gambling”, in paragraph (b)(i) amended, by adding, after the words “gaming machine”, the words “or AWP machine” w.e.f. 1 January 2011.

⁷ FA 2011- The definition of "gaming machine" amended, the words "or limited payout machine" added after the words "amusement machine" w.e.f. 15 Dec 2011.

⁸ FA 2012 - The definition of “inspector” amended, paragraph (b) repealed and replaced w.e.f. 22 December 2012.

(b) includes any person authorised in writing by the Chief Executive under section 14(2);

⁹ FA 2011- New definition inserted w.e.f. 15 Dec 2011.

¹⁰ FA 2011- New definition inserted w.e.f. 15 Dec 2011.

¹¹ FA N0.2 of 2009 – The definition of “Operator” amended, by adding, after the words “Mauritius National Lottery”, the words “and video lottery terminals” w.e.f. 1 January 2011.

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- 12 FA 2012 - The definition of “tax” amended, paragraph (b) repealed and replaced w.e.f. 22 December 2012.
(b) includes any penalty and any interest imposed under this Act; but
- 13 FA N0.2 of 2009 – New definitions inserted w.e.f. 1 January 2011.
- 14 FA 2011- The words "AWP machine" deleted wherever they appear and replaced by the words "limited payout machine" w.e.f. 15 Dec 2011.
- 15 FA 2012 – Section 7(1) amended, new paragraph (ma) inserted after paragraph (m) w.e.f. 22 December 2012.
- 16 FA 2011- The heading of Part VIA amended the words “AWP MACHINES” deleted and replaced by the words “LIMITED PAYOUT MACHINES” and the words “AWP machines” and "AWP machine" deleted wherever they appeared and replaced by the words “limited payout machines” and "limited payout machine", respectively w.e.f. 15 Dec 2011.
- FA N0.2 of 2009 – New Part VIA inserted after Part VI w.e.f. 1 January 2011.
- 17 FA 2011- New section 29C inserted after section 29B w.e.f. 15 Dec 2011.
- 18 FA 2012 - Section 44(5) amended, the words “at such place as may be approved by the Board.” Deleted and replaced them by the words “ -
(a) where the applicant already holds a bookmaker licence under subsection (2)(b), at the place approved by the Board under that subsection; or
(b) where the applicant does not hold a bookmaker licence under subsection (2)(b), at such place as may be approved by the Board. w.e.f. 22 December 2012.
- 19 FA 2009 – Section 54 amended, subsection (1) repealed and replaced w.e.f. 30 July 2009.
(1) No local pool promoter or agent of a foreign pool promoter shall conduct, promote or organise pool betting -
(a) on any event or contingency unless the event or contingency is approved by the Board;
and
(b) more than once a week on the same event or contingency.
- 20 FA 2012 - Subsection (1)(d) amended, the words “into the Consolidated Fund” deleted and replaced by the words “to the Director-General” w.e.f. 22 December 2012.
- 21 FA 2012 - New subsections (1A) and (1B) inserted after subsection (1) w.e.f. 22 December 2012.
- 22 FA 2012 - section 62(d) amended, the words “Consolidated Fund” deleted and replaced by the word “Director-General” w.e.f. 22 December 2012.

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- 23 FA 2012 - Section 71(3)(c) amended , the words “into the Consolidated Fund” deleted and replaced by the words “to the Director-General” w.e.f. 22 December 2012.
- 24 FA 2012 - Section 85 amended, the words “or 85A(3)” inserted after the words “71(3)(c)” w.e.f. 22 December 2012.
- 25 FA N0.2 of 2009 – New Part XVA - VIDEO LOTTERY TERMINALS inserted after Part XV w.e.f. 1 January 2011.
- 26 FA 2012 - Subsection (3) amended, the words “Consolidated Fund” deleted and replaced by the word “Director-General” w.e.f. 22 December 2012.
- 27 FA 2012 – New subsection (4) added w.e.f. 22 December 2012.
- 28 FA 2012 – New sections 94A and 94B inserted after sections 94 - added w.e.f. 22 December 2012.
- 29 FA 2012 – New section 97A inserted after section 97A - w.e.f. 22 December 2012.
- 30 FA 2012 – Section 99(1) amended, new paragraph (ka) inserted after paragraph (k) - w.e.f. 22 December 2012.
- 31 FA N0.2 of 2009 – Section 101 amended, by deleting the words “or lottery games” and replacing them by the words “, gaming machines, lottery games or VLTs” w.e.f. 1 January 2011.
- 32 FA 2009 – Section 101 amended, the words “or a deposit” inserted after the words “bank guarantee” w.e.f. 30 July 2009.
- 33 FA 2009 – Section 103(2) amended, the word “Authority” deleted and replaced it by the words “Mauritius Revenue Authority” w.e.f. 30 July 2009.
- 34 FA 2012 - Subsection (1) amended, the words “Authority shall set up and maintain” deleted and replaced by the words “Director-General shall cause to be set up” w.e.f. 22 December 2012.
- 35 FA 2011- Paragraph (a) amended, the words “limited payout machines,” inserted, after the words “gaming machines,” w.e.f. 15 Dec 2011.
- 36 FA N0.2 of 2009 – Subsection (1)(a) amended, by deleting the words “lottery games, gaming,” and replacing them by the words “lottery games, VLTs, gaming machines, gambling activities” w.e.f. 1 January 2011.
- 37 FA 2011- Paragraph (b) subparagraph (i) amended, the words “limited payout machine,” inserted, after the words “gaming machine,” w.e.f. 15 Dec 2011.
- 38 FA 2011- Paragraph (b) subparagraph (iii) amended, the words “limited payout machines,” inserted, after the words “gaming machines,” w.e.f. 15 Dec 2011.
- 39 FA 2011- Subsection (2) amended, the words “, limited payout machine operator” inserted after the words “gaming machine operator” w.e.f. 15 Dec 2011.
- 40 FA 2012 - Subsection (2)(a) amended, the word “Authority” deleted and replaced by the word “Director-General” w.e.f. 22 December 2012.
- 41 FA 2012 - Paragraph (a) amended, the words “Authority” and “Board” deleted and replaced them by the word “Director-General” w.e.f. 22 December 2012.

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- 42 FA 2012 - Paragraphs (b) and (c) amended, the word “Board” deleted and replaced by the word “Director-General” w.e.f. 22 December 2012.
- 43 FA 2012 – Subsection (4) amended, the word “Director-General” deleted and replaced by the word “Authority” w.e.f. 22 December 2012.
- 44 FA 2011 - Subsection (5) amended, the words ", limited payout machine " inserted after the words "gaming machine", w.e.f. 15 Dec 2011.
- 45 FA N0.2 of 2009 – Subsection (5) amended, by inserting, after the words “lottery games”, the words “or operation of VLTs” w.e.f. 1 January 2011.
- 46 FA N0.2 of 2009 – Section 110(a) amended, by inserting, after the words “lottery games,”, the words “VLTs,” w.e.f. 1 January 2011.
- 47 FA 2011 - Section 112 amended, the words "AWP machine" deleted wherever they appeared and replaced by the words "limited payout machine" w.e.f. 15 Dec 2011.
- 48 FA N0.2 of 2009 – Section 112(a), (b) and (c) amended, by inserting, after the words “gaming machine,”, the words “AWP machine, VLT,” w.e.f. 1 January 2011.
- 49 FA 2011 - Section 113(2) amended, the words "AWP machine" deleted and replaced by the words "limited payout machine" w.e.f. 15 Dec 2011.
- FA N0.2 of 2009 – Section 113(2) amended, by inserting, after the words “gaming machine”, the words “, AWP machine” w.e.f. 1 January 2011.
- 50 FA 2011 - Section 114(1) amended, the words "AWP machine" deleted and replaced by the words "limited payout machine" w.e.f. 15 Dec 2011.
- FA N0.2 of 2009 – Section 114(1) amended, the words “or gaming machine” deleted and replaced by the words “, gaming machine or AWP machine” w.e.f. 1 January 2011.
- 51 FA 2009 – Section 114(1) amended, by deleting the words “gross stakes” and replacing them by the words “gross takings” w.e.f. 30 July 2009.
- 52 FA 2012 - Section 115 amended, subsection (2) repealed and replaced w.e.f. 22 December 2012.
- (2) Every return under subsection (1) together with any payment of the duty and tax shall be made electronically through such computer system as may be approved by the Director-General as from a date to be determined by him.
- 53 FA 2012 –Section 116 amended –
- (i) the words “60(1A) or” inserted, after the words “under section”,;
- (ii) the words “and tax” deleted and replaced by the words “, tax or sum due” w.e.f. 22 December 2012.
- 54 FA 2012 – Section 117 amended-
- (i) the words “and tax” deleted wherever they appear and replaced by the words “, tax or sum”;
- (ii) the words “60(1A) or” inserted after the words “pursuant to section”,
- w.e.f. 22 December 2012.

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- 55 FA 2012 – Subsection (1) repealed and replaced w.e.f. 22 December 2012.
- (1) Where the Director-General is of the opinion that a licensee has not paid any duty or tax under sections 114 and 115 by reason of -
- (a) his failure or delay to submit a return;
 - (b) the incorrectness or inadequacy of his return;
 - (c) his failure to keep proper books, records, accounts or documents;
 - (d) the incorrectness or inadequacy of books, records, accounts or documents; or
 - (e) any other cause,
- he may, on the basis of such information as is available to him, make an assessment of the duty and tax due and payable by the licensee and give to the licensee written notice of the assessment.
- 56 FA 2012 – Subsection (2) amended, the words “the sum due or “ inserted after the word “pay” w.e.f. 22 December 2012.
- 57 FA 2012 – Subsection (3) amended, the words “the sum due or “ inserted after the word “pay” w.e.f. 22 December 2012.
- 58 FA 2012 – Subsection (4)(a) amended, the words “60(1A) or” inserted after the word “section” shall be deemed to have come into operation on 22 August 2012.
- 59 FA 2012 – new subsection (3) added w.e.f. 22 December 2012.
- 60 FA N0.2 of 2009 –Section 121 subsection (1) amended, the words “in writing, lodge with the Director-General an objection against the assessment” deleted and replaced by the words “object to the assessment in a form approved by the Director-General and sent to him by registered post” w.e.f. 19 December 2009.
- (1) *Where a person assessed to duty and tax under section 119 is dissatisfied with the assessment, he may, within 28 days of the date of the notice of assessment, in writing, lodge with the Director-General an objection against the assessment.*
- 61 FA N0.2 of 2009 – Subsection (2) amended, the words “Any person who lodges an objection under subsection (1) shall -” deleted and replaced by the words “Where a person makes an objection under subsection (1), he shall -”;
- 62 FA N0.2 of 2009 Paragraph (a) amended, the words “in his letter of objection” deleted and replaced them by the words “in the form”; w.e.f. 1 January 2011.
- 63 FA 2008 - Paragraph (d) repealed and replaced w.e.f 18 July 2008.
- (d) *in addition, pay the difference, if any, between 30 per cent of the amount of duty and tax claimed in the notice of assessment and the amount of duty and tax paid under paragraph (c).*
- 64 FA N0.2 of 2009 –Paragraph (d) amended, subparagraph (ii) repealed and replaced w.e.f 19 December 2009.
- (ii) *where he satisfies the Director -General on reasonable grounds he is unable to pay the difference referred to in subparagraph (i), give security by way of bank guarantee on such terms and conditions as the Director - General may determine.*
- 65 FA 2012 – Subsection (7) repealed and replaced w.e.f. 22 December 2012.
- (7) ~~No objection under section 121 shall be dealt with in any manner whatsoever by an officer who has been directly involved in making the assessment. w.e.f. 22 December 2012.~~
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- 66 FA 2012 – Section 125 amended, new subsection (3) added w.e.f. 22 December 2012.
- 67 FA N0.2 of 2009 – Section 134(1) amended, the words “which shall not be less than double and not more than treble” deleted and replaced by the words “not exceeding 5 times” w.e.f. 19 December 2009.
- 68 FA 2011 - Section 140(1) amended, the words "or gaming machine" deleted and replaced by the words " ,gaming machine or limited payout machine" w.e.f. 15 Dec 2011.
- 69 FA 2011 - Section 140(2) amended, the words "or gaming machine" deleted and replaced by the words " ,gaming machine or limited payout machine" w.e.f. 15 Dec 2011.
- 70 FA N0.2 of 2009 – Section 140 amended, new subsection (2A) inserted after subsection (2) w.e.f. 1 January 2011.
- 71 FA N0.2 of 2009 – Subsection (1) amended , the words “or VLT” inserted after the words “lottery game”, w.e.f. 1.1. 2011.
- 72 FA N0.2 of 2009 - Subsection (2) amended, the words “or VLT” and “or “VLTs” inserted after the words “lottery game” and “lottery games” wherever they appear respectively w.e.f. 1 January 2011.
- 73 FA N0.2 of 2009 - Subsection (4) amended, the words “or VLT” inserted after the words “lottery game” wherever they appear w.e.f. 1 January 2011.
- 74 FA N0.2 of 2009 – Section 148(4) amended, the words “which shall not be less than double and not more than treble” deleted and replaced by the words “not exceeding treble” w.e.f. 19 December 2009.
- 75 FA 2012 – Section 149(1)(a) amended, the words “, with the consent of the Director of Public Prosecutions,” inserted after the word “may” w.e.f. 22 December 2012.
- 76 FA 2011 - Subsection (3) amended, the words " , limited payout machine " inserted after the words "gaming machine", w.e.f. 15 Dec 2011.
- 77 FA N0.2 of 2009 – Section 155(1) amended, the words “and lottery games” deleted and replaced by the words “, lottery games, gaming machines and VLTs” w.e.f. 1 January 2011.
- 78 FA N0.2 of 2009 – Section 156(1) amended by inserting, after the words “lottery games,”, the words “VLTs,” w.e.f. 1 January 2011.
- 79 FA N0.2 of 2009 – Section 156(1) amended in paragraph (b), by inserting, after the words “Government lotteries”, the words “or to play VLTs” w.e.f. 1 January 2011.
- 80 FA N0.2 of 2009 – Section 157(5) amended, the words “the date of the publication of the results” deleted and replaced by the words “the date of the draw” w.e.f. 19 December 2009.
- 81 FA 2008 – New section 161A inserted after section 161 w.e.f 18 July 2008.
- 82 FA 2011 - New paragraphs (ca), (cb), (cc), (cd) and (ce) inserted after paragraph (c) w.e.f. 15 Dec 2011.
- 83 FA 2011 - Section 165 amended, the following new subsections (10) to (16) added, in so far as it relates to subsections (13) to (16) of section 165 of the Gambling Regulatory Authority Act, shall come into operation on 1 January 2012.
- 84 FA 2012 – Subsection (13) amended, the words “31 December 2011”, “30 September 2012” and “30 June 2012” deleted and replaced them by the words “31 December 2012”, “30 November 2013” and “30 September 2013”, respectively w.e.f. 22 December 2012.

⁸⁵ FA 2012 – Subsection (15)9a) amended, the words “30 June 2012” deleted and replaced them by the words “30 September 2013”, respectively w.e.f. 22 December 2012.

⁸⁶ GN No. 204 of 2007 – The Third Schedule revoked and replaced w.e.f 6 December 2007.

THIRD SCHEDULE

(sections 16(2), 23(2), 28(2), 30(2), 34, 40(3),42(3), 44, 51(3), 53(3), 57, 59(3) and 90(2))

LICENCE FEE

	Licence		Fee (Rupees)	Period
1.	Casino		500,000	12 months
2.	Gaming house “A”		500,000	12 months
3.	Gaming house “B”		10,000	12 months
4.	Gaming machine		20,000 per machine	12 months
5.	Horse-racing organiser		350,000	12 months
6.	Totalisator operator –			
	(a)	at the racecourse	210,000	Yearly or part thereof
	(b)	outside the racecourse	40,000 in respect of each place of business	Yearly or part thereof
	(c)	conducting bets through remote communication	40,000 in respect of each place at which facilities are provided	Yearly or part thereof
	(d)	conducting local race inter-totalisator betting	210,000	Yearly or part thereof
	(e)	conducting foreign race inter-racecourse totalisator betting	210,000	Yearly or part thereof
	(f)	per terminal	6,000	Yearly or part thereof
7.	Bookmaker conducting fixed odd betting on horse-races –			

	(a)	at the racecourse	105,000	Half-yearly or part thereof
	(b)	outside the racecourse	105,000	Half-yearly or part thereof
	(c)	through remote communication	105,000	Half-yearly or part thereof
			10,000 in respect of each additional place at which facilities are provided	
8.	Bookmaker conducting fixed odd betting on –			
	(a)	football matches played outside Mauritius	210,000	12 months
			40,000 in respect of each additional place at which facilities are provided	12 months
	(b)	any other event or contingency	210,000	12 months
			40,000 in respect of each event or contingency and each place of business	12 months
9.	Sweepstake organiser		2,000	Yearly or part thereof
10.	Local pool promoter		3,000	12 months
11.	Agent of a foreign pool promoter		3,000	12 months
12.	Collector		125	12 months
13.	Operator of dart games – Authorised days and time Days immediately preceding race day falling on Saturday –		6,000	12 months
	Day	Time		
	Thursday	13.00 hrs to 18.00 hrs		
	Friday	10.00 hrs to 18.00 hrs		
	Days immediately preceding race day falling on Sunday -			
	Day	Time		
	Friday	10.00 hrs to 18.00 hrs		
	Saturday	10.00 hrs to 18.00 hrs		
	Race day	09.00 hrs to 18.00 hrs		
	Monday immediately following race day - 12.00 hrs to 16.00 hrs			
14.	Operator of Mauritius National Lottery		500,000	12 months

* Please see endnotes.

15.	Lottery under Part XVII	5,000 or 35 per cent of the total market value of the prizes, whichever is the higher	-
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87 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 1 amended, by deleting the figure “500,000” and replacing it by the words “3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months” w.e.f. 1 January 2011.

88 GN No. 170 of 2011 – Item 2 deleted and replaced shall be deemed to have come into operation on 1 January 2011

2.	Gaming house “A”	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	12 months
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89 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 2 amended, by deleting the figure “500,000” and replacing it by the words “3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months” w.e.f. 1 January 2011.

90 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** -Item 3 amended, by deleting the figure “10,000” and replacing it by the words “50,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months” w.e.f. 1 January 2011.

91 GN No. 170 of 2011 – Item 4 deleted and replaced shall be deemed to have come into operation on 1 January 2011

4	Gaming machine	125,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months per machine	12 months
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92 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** – Item 4 amended, by deleting the figure “20,000” and replacing it by the words “125,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months” w.e.f. 1 January 2011.

93 GN 122 of 2012 – Item 4A of the Third Schedule amended, the words "AWP machine" in the second column deleted and replaced by the words "Limited payout machine" w.e.f 16 June 2012.

THE FINANCE (MISCELLANEOUS PROVISIONS) (NO.2) ACT 2009 – The Third Schedule is amended by inserting, after item 4, new item 4A. w.e.f. 1 January 2011(Proclamation No.16 of 2010- GN No.122 of 31 Dec 2010).

94 GN 122 of 2012 – Item 4A of the Third Schedule amended, the figure “500” in the third column deleted and replaced by the figure “5000” w.e.f 16 June 2012.

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- 95 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 5 amended, by deleting the figure “350,000” and replacing it by the words “1,000,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months” w.e.f. 1 January 2011.
- 96 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraph (a) of Item 6 amended, by deleting the figure “50,000” and replacing it by the figure “100,000” w.e.f. 1 January 2011.
- 97 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraph (b) of item 6 amended, by deleting the figure “5,000” and replacing it by the figure “10,000” w.e.f. 1 January 2011.
- 98 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** – Paragraph (c) of Item 6 amended, by deleting the figure “20,000” and replacing it by the figure “40,000” w.e.f. 1 January 2011.
- 99 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** – Paragraph (c) of Item 6 amended, by deleting the figure “5,000” and replacing it by the figure “10,000” w.e.f. 1 January 2011.
- 100 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** – Paragraphs (d) and (e) of Item 6 amended, by deleting the figure “210,000” and replacing it by the figure “350,000” w.e.f. 1 January 2011.
- 101 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** – Paragraphs (d) and (e) of Item 6 amended, by deleting the figure “210,000” and replacing it by the figure “350,000” w.e.f. 1 January 2011.
- 102 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraph (f) of Item 6 amended, by deleting the figure “6,000” and replacing it by the figure “10,000”
- 103 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraphs (a), (b) and (c)(i) of item 7 amended, by deleting the figure “105,000” wherever it appears and replacing it by the figure “ 175,000” w.e.f. 1 January 2011.
- 104 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraph (c)(ii) of item 7 amended, by deleting the figure “10,000” wherever it appears and replacing it by the figure “ 20,000” w.e.f. 1 January 2011.
- 105 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraph (a) of item 8 amended, by deleting the figure “210,000” and replacing it by the figure “350,000” w.e.f. 1 January 2011.
- 106 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Paragraph (b) of item 8 amended, by deleting the figure “10,000” and replacing it by the figure “20,000” w.e.f. 1 January 2011.
- 107 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** -Item 9 amended, by deleting the figure “25,000” and replacing it by the figure “37,500” w.e.f. 1 January 2011.
- 108 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 10 amended, by deleting the figure “10,000” and replacing it by the figure “15,000” w.e.f. 1 January 2011.
- 109 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 11 amended, by deleting the figure “25,000” and replacing it by the figure “37,500” w.e.f. 1 January 2011.
- 110 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 12 amended, by deleting the figure “125” and replacing it by the figure “190” w.e.f. 1 January 2011.
- 111 FA N0.2 of 2009 - Item 13 amended the words “per stand” deleted wherever they appear and replaced by the words
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“per dart board” w.e.f. 19 December 2009.

- 112 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 13 amended, by deleting the figure “10,000” wherever it appears and replacing it by the figure “ 15,000” w.e.f. 1 January 2011.
- 113 FA 2012 – The Fourth Schedule amended, the figure “800,000” wherever it appears, deleted and replaced by the figure “1,200,000” shall come into operation on 1 July 2013;
- GN No. 204 of 2007 – , Item 1 of the Fourth Schedule amended, by deleting the figures "125,000" and replacing it by the figure "800,000" w.e.f 6 December 2007.
- 114 GN No. 204 of 2007 – , Item 5 of the Fourth Schedule amended , by deleting the figures "50,000" and replacing it by the figure "100,000" . w.e.f 6 December 2007.
- 115 GN No. 204 of 2007 – , Item 6 of the Fourth Schedule amended , by deleting the figures "50,000" and replacing it by the figure "100,000" w.e.f 6 December 2007.
- 116 GN No. 171 of 2011 – Item 1 and 2 amended the figure “50” deleted and replaced by the figure “15” w.e.f 1 October 2011.
- 117 GN No. 171 of 2011 – Item 3 amended the figure “50” deleted and replaced by the figure “35” w.e.f 1 October 2011.
- 118 GN 122 of 2012 – Item 4 of the Fifth Schedule amended, the words "AWP machine" deleted and replaced by the words "Limited payout machine" w.e.f 16 June 2012.
- 119 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Item 4 of Part A amended, by deleting the words “8 per cent of gross takings” and replacing them by the words “10 per cent of gross takings per machine” w.e.f. 1 January 2011.
- 120 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Part B amended, by deleting the figures “8” and “10” and replacing them by the figures “10” and “12”, respectively w.e.f. 1 January 2011.
- 121 GN No. 204 of 2007 – The second column of Part C of the Fifth Schedule amended, by deleting the heading "Event or contingency" and replacing it by the heading "Activity" w.e.f 6 December 2007.
- 122 GN No. 204 of 2007 – Item 5 deleted w.e.f 6 December 2007.

5. Bookmaker, in respect of each place of business	Football matches played outside Mauritius	24,000 rupees	Friday immediately following the day of the football matches
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- 123 GN No. 204 of 2007 – Part D of the Fifth Schedule revoked and replaced w.e.f 6 December 2007.

PART D - BETTING TAX - BOOKMAKER

Every person licensed as bookmaker -	Event or contingency	Rate of tax	Time limit for payment
1. Bookmaker	Horse-race	8 per cent	Friday immediately following the race meeting
2. Bookmaker	Football matches played outside Mauritius	8 per cent	Friday immediately following the day of the football matches

124 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Part D amended, by deleting the figure “8” wherever it appears and replacing it by the figure “10” w.e.f. 1 January 2011.

125 FA 2012 – The Fifth Schedule amended, item 2 in Part D in the fourth column, the entry deleted and replaced by the following entry shall come into operation on 1 March 2013.

Friday of the week immediately following the day on which the foreign race takes place.

126 FA N0.2 of 2009 - Item 3 of Part D amended, by deleting the words “2 per cent” and replacing them by the words “8 per cent” w.e.f. 21 December 2009.

127 FA 2012 – The Fifth Schedule amended, item 3 in Part D in the fourth column, the entry deleted and replaced by the following entry shall come into operation on 1 March 2013.

Friday of the week immediately following the day on which the foreign football match or the event or contingency takes place

128 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Part E amended, by deleting the figure “8” and replacing it by the figure “10” w.e.f. 1 January 2011.

129 **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2010** - Part F amended, by deleting the figure “10” wherever it appears and replacing it by the figure “12” w.e.f. 1 January 2011.