

Note:- The internet version of this Act is for information only. The authoritative version is the one published in the Government Gazette of Mauritius No. 79 of 9 August 2003.

THE HORSE RACING BOARD ACT 2003

Act No. 23 of 2003

I assent

1st August 2003

KARL AUGUSTE OFFMAN
President of the Republic

ARRANGEMENT OF SECTIONS

Section

PART I – PRELIMINARY

1. Short title
2. Interpretation

PART II – THE HORSE RACING BOARD

3. Establishment of the Board
4. The Board
5. Objects of the Board
6. Functions of the Board
7. Powers of the Board
8. Meetings of the Board
9. Disclosure of interest
10. Director
11. Delegation of powers
12. Staff of the Board
13. General Fund
14. Annual Report

PART III – LICENSING

15. Persons required to take out licences
16. Restriction on the grant of licences
17. Board may issue licences
18. Conditions of licence
19. Suspension or revocation of licences

PART IV – REGULATION OF HORSE RACING ACTIVITIES

20. Responsibility for organising horse-racing
21. Rules of Racing
22. Charges payable to horse-racing organiser
23. Auditor
24. Annual report of horse-racing organiser

PART V – REGULATION OF BETTING

25. Conduct of betting operations
26. Prohibition of other wagers
27. Prevention of betting by persons under the age of 18
28. Prohibition of betting on credit
29. Complaint by punters
30. Police des Jeux

PART VI – FEES, CHARGES, DUTY AND TAX

31. Payment of licence fees and other charges
32. Levy of duty and tax
33. Security
34. Refund of deposit or cancelling of security
35. Application of deposit or security
36. Amounts not claimed by winning punters
37. Serially numbered receipt
38. Keeping of books and records
39. Obligation to furnish information and produce records
40. Director-General may make assessments
41. Recovery of duty and tax by attachment
42. Recovery by distress and sale
43. Inscribed privilege
44. Uninscribed privilege
45. Contrainte
46. No limitation of action for recovery of duty and tax

PART VII - MISCELLANEOUS

47. Immunity
 48. Exemption
 49. Execution of documents
 50. Legal proceedings
 51. Offences and penalties
 52. Jurisdiction
 53. Regulations
 54. Consequential amendments
 55. Transitional provisions
 56. Commencement
-

An Act

To provide for the establishment of a Horse Racing Board to regulate horse-racing activities, promote transparency and democratisation in the organisation of horse-racing, exercise better control over betting activities, protect the betting public and to provide for related matters.

ENACTED by the Parliament of Mauritius, as follows –

PART I - PRELIMINARY

1. Short title

This Act may be cited as the Horse Racing Board Act 2003.

2. Interpretation

In this Act –

“authorised officer” means a person authorised in writing by the Board or the Director-General to act as such;

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;¹

“bet” means a bet placed with a bookmaker or the operator of a totalisator on the result of a horse race or a series of horse races;

“Board” means the Board established by section 3;

“bookmaker” –

- (a) means an individual who receives or negotiates bets on the basis of fixed odds on the result of a horse race; and
- (b) includes a company which carries on the business of a bookmaker by telephone,

licensed as such;

“Chairperson” means the Chairperson of the Board appointed under section 4;

¹ MRA Act 2004 definition added.

[“*Commissioner*”] Definition deleted ¹

“company” means a company incorporated under the Companies Act 2001;

“Director” means the Director of the Board appointed under section 10;

“Director-General” means the Director-General of the Authority; ²

“duty” -

- (a) means the duty leviable under section 32(1)(a); and
- (b) includes any penalty under section 32(5);

“employee” means an employee of the Board appointed under section 12;

“gross stakes” means the gross amount of bets placed with a bookmaker or the operator of a totalisator;

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

“horse-racing organiser” means a body of persons registered in Mauritius set up with the object of organising horse-racing in Mauritius and recognised by the International Federation of Horse Racing Authorities;

“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 under this Act;

“member” means a member of the Board and includes the Chairperson and Vice-Chairperson;

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

¹ MRA Act 2004 definition deleted.

HRBA act 2003:-

“Commissioner” has the same meaning as in the Value Added Tax Act;

² MRA Act 2004 definition added.

“punter” means a person who places a bet with a bookmaker or the operator of a totalisator;

“racecourse” means premises primarily meant for horse-racing which have been approved by the Board and are managed by a horse-racing organiser;

“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;

“Rules of Racing” means the Rules of Racing referred to in section 16;

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

“tax” -

- (a) means the tax leviable under section 32(1)(b) and (2); and
- (b) includes any penalty under section 32(5);

“totalisator” 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 series of horse races in accordance with formulae approved by the Board and includes a device, instrument, machine, computer or other thing used to effect the aggregation of bets and the distribution of dividends.

PART II – THE HORSE RACING BOARD

3. Establishment of the Board

(1) There is established for the purposes of this Act a Board to be known as the Horse Racing Board.

(2) The Board shall be a body corporate.

4. The Board

(1) The Board 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 of Finance;
- (f) a representative of the Commissioner of Police; and
- (g) 3 other members having experience in economic, financial, engineering, scientific or veterinary matters.

(2) The Chairperson, Vice-Chairperson and the 3 members referred to in subsection (1)(g) shall be appointed by the Minister on such terms and conditions as he may determine.

(3) The persons appointed under subsection (2) shall hold office for such term not exceeding 3 years as will ensure that not more than 2 of the members terminate their term of office in the same year.

(4) No person having or having had any direct or indirect interest in any horse-racing or betting activity in the previous 5 years shall be appointed as member of the Board.

(5) Every member shall be paid by the Board such fees as it may, with the approval of the Minister, determine.

5. Objects of the Board

The objects of the Board shall be to –

- (a) regulate the organisation of horse-racing;
- (b) control betting activities;
- (c) promote public confidence in the horse-racing industry;
- (d) protect the betting public; and
- (e) promote the welfare and leisure of the race-going public.

6. Functions of the Board

The Board shall have such functions as are necessary to further most effectively its objects 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, in accordance with guidelines laid down by the Board in connection with those matters;

- (b) ensure that there is transparency and good governance in the organisation of horse-racing;
- (c) determine, in consultation with the horse-racing organiser, the frequency and number of race meetings in a year and the number of races at a race meeting;
- (d) consult with and advise the Director-General of Police on the setting up of and the operation of a Police des Jeux for the prevention of illegal betting and other malpractices and for the detection of fraud in the horse-racing industry;
- (e) initiate, develop and implement strategies considered conducive to the development of the horse-racing industry and the protection of public interest as it relates to the industry;
- (f) control the operations of totalisators and bookmakers;
- (g) promote the development of a horse-racing and betting information database; and
- (h) advise the Minister on any matter relating to horse-racing and betting.

7. Powers of the Board

(1) The Board shall have such powers as are necessary to enable it to effectively discharge its functions and in particular to -

- (a) give its approval to the use of a racecourse;
- (b) ensure the protection of the betting public through the regulation and supervision of betting activities;
- (c) grant any licence;
- (d) require a licensee or any other person engaged in horse-racing activities 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 horse-racing or betting;
- (e) receive complaints from any punter; and
- (f) carry out investigations into any illegal, dishonourable or improper practice in relation to any horse-racing or betting activity and take such appropriate action as it thinks fit.

(2) Subsection (1)(f) shall be without prejudice to the powers of the horse-racing organiser under the Rules of Racing.

8. Meetings of the 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.

(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, 5 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.

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. Director

(1) There shall be a Director who shall, with the approval of the Minister, be appointed by the Board on such terms and conditions as it may determine.

(2) The Director shall be responsible for the execution of the policy of the Board and for the control and management of its day-to-day business.

(3) In the exercise of his functions the Director shall act in accordance with such directives as he may receive from the Board.

(4) The Director shall, unless otherwise directed by the Board, attend every meeting of the Board and may take part in its deliberations but shall not be entitled to vote.

11. Delegation of powers

Subject to such instructions of a general nature as it may give, the Board may delegate to the Chairperson or the Director such of its powers and functions as may be necessary for the effective management of the Board 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) lay down guidelines under section 6(a).

12. Staff of the Board

(1) The Board may, on such terms and conditions as it thinks fit, employ such persons as may be necessary for the proper discharge of its functions.

(2) Every person employed under subsection (1) shall be under the administrative control of the Director.

(3) 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.

13. General Fund

- (1) The Board shall establish a General Fund -
- (a) into which shall be paid -
- (i) all fees and other charges payable under section 31;
- (ii) Repealed ¹
- (iii) all sums which may lawfully accrue to the Board; and
- (b) out of which -
- (i) Repealed ²
- (ii) shall be paid into the Consolidated Fund established under section 103 of the Constitution, such surplus money not required for the purposes of subparagraph (i) as the Board may determine.³

(2) 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.

(3) 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 Board.

(4) 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 Board.

¹ FA 2005 - Paragraph (a) amended by repealing subparagraph (ii) w.e.f 21.04.05.

HRB Act 2003 –

(ii) *any amount unclaimed by, or not paid to, winning punters under section 36;*

² FA 2005 - Subparagraph (i) repealed w.e.f 21.04.05.

HRB Act 2003 –

(i) *all payments required to be made by the Board and all charges on the Board shall be effected; and*

³ FA 2005 - Subparagraph (iii) amended by deleting the words “subparagraphs (i) and (ii)” and replacing them by the words “subparagraph (i)” w.e.f 21.04.05.

HRB Act 2003 –

(iii) *shall be paid into the Consolidated Fund established under section 103 of the Constitution, such surplus money not required for the purposes of subparagraphs (i) and (ii) as the Board may determine.*

(5) The Auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.

14. 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 its activities together with its audited accounts in respect of the previous financial year.

(2) The Board shall forward a copy of every 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 Board, in such manner and at such time, as he may specify.

(4) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts before the National Assembly.

PART III - LICENSING

15. Persons required to take out licences

(1) No person shall be a horse racing organiser or carry out the business of a bookmaker or operator of a totalisator at a racecourse unless he holds a licence to do so.

(2) The Board may, subject to clearance from the Commissioner of Police, grant to a bookmaker or the operator of a totalisator a licence authorising him to operate at such place outside the racecourse as may be approved by the Board.

(3) The Board may, subject to clearance from the Commissioner of Police, grant to a company a licence of bookmaker authorising it to operate betting by telephone at such other place outside the racecourse as may be approved by the Board.

(4) The Board may authorise the operator of a totalisator to accept bets by telephone.

(5) Any person who carries out any activity as bookmaker or announces himself or holds himself out in any way as a bookmaker without a licence under this Act shall commit an offence and shall, on conviction, be liable to a fine which shall not be less than double and not more than treble the amount of the fee which would have been payable by a licensed bookmaker and to imprisonment for a term not exceeding 5 years.

16. Restriction on the grant of licences

(1) No licence of horse racing organiser shall be issued to any body of persons unless the body is recognised by the International Federation of Horse Racing Authorities and it has furnished to the Board a copy of its Rules of Racing.

(2) No licence to operate a totalisator or to act as a bookmaker shall be issued to any person where -

- (a) that person or, in the case of a company, any director, manager or officer of the company has, during the period of 10 years preceding the date of the application, been convicted of an offence involving fraud or dishonesty; or
- (b) the applicant was previously the holder of a licence which has been revoked.

(3) No licence to operate a totalisator shall be issued unless -

- (a) the applicant is a public company;
- (b) every director, manager or officer of the company is a fit and proper person;
- (c) the company is authorised by the horse-racing organiser to use its racing fixtures to organise bets;
- (d) the rules governing the betting operations under the licence are approved by the Board; and
- (e) the applicant is not licensed as a bookmaker.

(4) No licence of bookmaker to operate at the racecourse shall be issued unless -

- (a) the applicant is an individual of the age of 18 and above;
- (b) the activities under the licence will be carried out within a defined area approved by the Board after consultation with the horse-racing organiser;
- (c) he is authorised by the horse-racing organiser to use its racing fixtures to organise bets; and
- (d) the rules governing the betting operations under the licence are approved by the Board.

(5) No licence of bookmaker to operate at a place outside the racecourse shall be issued unless –

- (a) the applicant holds a licence of bookmaker to operate at the racecourse; and
 - (b) the place of operation is approved by the Board.
- (6) No licence of bookmaker to operate by telephone shall be issued unless -
- (a) the applicant is a company;
 - (b) every director, manager or officer of the company is a fit and proper person;
 - (c) the company is authorised by the horse-racing organiser to use its racing fixtures to organise bets;
 - (d) the rules governing the betting operations under the licence are approved by the Board; and
 - (e) the applicant is not licensed to operate a totalisator.

(7) Subject to subsection (7A), no bookmaker which is licensed to operate by telephone shall, in relation to its activities as bookmaker, carry on any activity or provide any facilities in connection therewith at any place other than the place in respect of which it is licensed.¹

(7A) A bookmaker which is licensed to operate by telephone – ²

- (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;
- (b) on being authorised by the Board to provide facilities at such other place as may be specified by the Board, shall pay such fee, in respect of each additional place, as may be specified in the First Schedule.

(8) Where the Minister is of opinion that it is necessary in the public interest to limit the number of licences issued under this Act, he may by order to the Board limit the number of licences which may be issued.

¹ FA 2004 – Subsection (7) amended by deleting the words “No bookmaker” and replacing them by the words “Subject to subsection (7A), no bookmaker”;
HRB Act 2003:-

(7) *No bookmaker which is licensed to operate by telephone shall, in relation to its activities as bookmaker, carry on any activity or provide any facilities in connection therewith at any place other than the place in respect of which it is licensed*

² FA 2004 – Subsection (7A) added w.e.f 26 August 2004.

(9) An order under subsection (8) shall be binding for such district, town, village or other area or for such period of not less than one year as may be specified in the order.

17. Board may issue licences

(1) On application in a form approved by the Board, the Board may issue any licence and the licence shall during the period of the licence remain valid unless it is surrendered, suspended or revoked.

(2) A licence to operate a totalisator shall be issued for the period 1 January to 31 December.

(3) A licence of bookmaker shall be issued for the period extending from -

(a) 1 January to 15 August; or

(a) 16 August to 31 December.

(4) No licence under this Act shall be issued or renewed where the person applying for the licence has failed to pay any duty or tax, or to furnish the required securities, under this Act. ¹

(5) Every bookmaker or operator of a totalisator shall display in a conspicuous place at his place of operation at the racecourse or at each place of operation outside the racecourse -

(a) his licence or a photocopy thereof; and

(b) the rules referred to in section 16(3)(d), (4)(d) or (6)(d).

(6) Where a bookmaker who is an individual dies, his surviving spouse, heir or representative, as the case may be, may, with the consent of the Board, carry on his activities 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.

(7) Where an application for a licence is rejected by the Board, the Board shall notify the applicant specifying the reasons for the rejection.

¹ FA 2005 - Subsection (4) repealed and replaced w.e.f 21.04.05.
HRB Act 2003 -

(4) *No licence of bookmaker or operator of a totalisator shall be issued unless the security required under section 33 has been furnished to the Director.*

18. Conditions of licence

A licence issued under this Act 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.

19. Suspension or revocation of licence

(1) The Board may, at any time, suspend for such period as the Board may determine or revoke any licence from such date as the Board may determine, where -

- (a) any information furnished by the applicant for the grant 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) 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;
- (c) the Board has reasonable grounds to suspect that the licensee has transferred, assigned or sublet the licence or is only nominally the true licensee;
- (d) without the prior written consent of the Board, the licensee sells, alienates or ceases to operate at any of his premises or part thereof to which the licence relates;
- (e) without reasonable cause, the licensee fails to pay out forthwith or on demand any winning bet;
- (f) the licensee fails to pay any fee or charge under this Act; ¹
- (fa) the licensee fails to pay any duty or tax, or to furnish the required securities, under this Act; ²

¹ FA 2005 – Paragraph (f) amended by deleting the words “fee, charge, duty or tax” and replacing them by the words “fee or charge” w.e.f 21.04.05.

HRB Act 2003 –

(f) the licensee fails to pay any fee, charge, duty or tax under this Act;

²FA 2005 - Paragraph (fa) inserted w.e.f 21.04.05.

- (g) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with this Act;
- (h) the licensee is no longer a fit and proper person to be the holder of the licence; or
- (i) the licensee is or becomes disqualified from holding a licence under this Act.

(2) 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.

(3) The Board shall, subject to subsection (4), prior to the suspension or revocation of a licence, by written notice inform the licensee of the reasons for the proposed suspension or revocation and request the licensee to submit to the Board, within 14 days of the notification written reasons why the licence should not be suspended or revoked.

(4) Where the Board is of opinion that a licence is to be suspended or revoked with immediate effect, written notice of the suspension or revocation 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) While a licence is suspended, the holder shall not, to the extent of the suspension, for the period of suspension be authorised to permit, undertake, participate or engage in the activities specified in the licence.

(6) Notwithstanding the suspension or revocation of a licence, no fee, charge, duty or tax paid in respect of the licence shall be refunded.

(7) The holder of a licence which has been suspended or revoked shall, on receipt of a notification to that effect by or on behalf of 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.

PART IV – REGULATION OF HORSE RACING ACTIVITIES

20. Responsibility for organising horse-racing

(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 but shall not be limited to –

- (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 disciplinary powers in respect of the persons referred to in this section; and
- (i) the promotion of leisure activities for the race-going public.

21. Rules of Racing

- (1) Where a horse-racing organiser proposes to amend its Rules of Racing, it shall -
- (a) give written notice of its intention to the Board; and
 - (b) consider any observations made by the Board on the Rules of Racing and any proposed amendment.

(2) 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 may consider appropriate.

22. Charges payable to horse-racing organiser

A horse-racing organiser shall, for the purpose of discharging its responsibilities, have power to require the payment of such charges as it may determine, after consultation with the Board, from -

- (a) any person engaged in any trade, business or occupation at the racecourse; and
- (b) members of the public attending horse-race meetings and admitted inside the stand.

23. Auditor

(1) Subject to this section, a horse-racing organiser 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 horse-racing organiser, furnish a copy to the Board.

24. Annual report of horse-racing organiser

A horse-racing organiser shall -

- (a) furnish to the Board, an annual report of its activities together with its audited accounts not later than 6 months after the date of closing of the accounts; and
- (b) at the same time publish its audited accounts in 2 daily newspapers in wide circulation in Mauritius.

PART V – REGULATION OF BETTING**25. Conduct of betting operations**

(1) Every bookmaker or operator of a totalisator shall conduct betting operations in accordance with the rules approved by the Board.

- (2) Every operator of a totalisator shall -
 - (a) conduct its betting operations electronically through such computer system as may be approved by the Board;
 - (b) seek prior approval of the Board of the number of terminals used in the system, the place at which the terminals are installed and the transfer of any terminal from one place to another place outside the racecourse; and
 - (c) at the request of the Board move a terminal from one place to another place or close a terminal outside the racecourse.
- (3) Every bookmaker shall conduct his betting operations electronically through a central server approved by the Board.
- (4) Subsection (3) shall apply as from a date to be determined by the Board.
- (5) 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.
- (6) Every bookmaker or operator of a totalisator shall submit to the Board and to the Director-General his audited accounts not later than 6 months after the date of closing of the accounts.
- (7) Every company which carries on the business of bookmaker by telephone or operator of a totalisator shall, at the time of submission of the audited accounts under subsection (6), publish its audited accounts in 2 daily newspapers in wide circulation in Mauritius.

26. Prohibition of other wagers

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

27. Prevention of betting by persons under the age of 18

(1) No bookmaker or operator of a totalisator shall accept or offer to accept a bet from a person who is under the age of 18.

- (2) Every bookmaker or operator of a totalisator shall -

- (a) put in place systems and procedures approved by the Board designed to prevent bets from being made by persons under the age of 18; and
- (b) ensure that his betting operations are in conformity with the systems and procedures approved under this section.

28. Prohibition of betting on credit

No bookmaker or operator of a totalisator shall -

- (a) accept a bet unless he has received the amount of the bet; or
- (b) in connection with the making of a bet, lend money or anything that may be converted into money or extend any other form of credit.

29. Complaint by punters

(1) Any punter who is aggrieved by any act or omission of a bookmaker or the operator of a totalisator may make a complaint in writing to the Board.

(2) Subject to subsection (3), the Board shall investigate any matter relating to the activities of the bookmaker or operator of the totalisator and in respect of which -

- (a) a complaint under subsection (1) is made; or
- (b) it has reasonable ground to suspect that a business abuse has been made by a bookmaker or the operator of a totalisator.

(3) The Board shall not investigate a complaint where it is made more than one month after the date of the act or omission.

30. '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, in addition to any powers under any other enactment, the powers of an authorised officer.

(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 or article 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.

- (3) Where -
- (a) any money, security for money, or article 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;
 - (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) Any money, security for money or other article used in connection with the commission of an offence under this Act or any other enactment may be seized and upon the conviction of the offender may be forfeited by the Court.

(6) Any person frequenting or loitering in a public place for the purposes of betting, agreeing to bet, or paying, receiving or settling bets shall commit an offence.

(7) The 'Police des Jeux' 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.

(8) The 'Police des Jeux' shall provide the Board such assistance as may be required to enforce this Act.

- (9) In this section -
- (a) "public place" includes 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.

PART VI – FEES, CHARGES, DUTY AND TAX

31. Payment of licence fees and other charges

(1) Every licensee shall pay to the Board the appropriate licence fee specified in the First Schedule.

(2) On the recommendation of the Board, the Minister may make regulations to provide for the levying of charges payable to the Board for the purposes of discharging its functions under the Act.

32. Levy of duty and tax

(1) Every bookmaker shall -

- (a) in respect of each race meeting, pay the appropriate duty specified in Part I of the Second Schedule; and
- (b) in respect of each horse race, pay a betting tax on the gross stakes at the rate specified in Part II of the Second Schedule.

(2) Every operator of a totalisator shall, in respect of each horse race, pay a betting tax on the gross stakes at the appropriate rate specified in Part III of the Second Schedule.

(3) The duty and the tax levied under this section shall be paid to the Director-General within 7 days of the race meeting, and be accompanied by a return, in such form and manner as may be approved by the Director-General, containing such information as may be required.

(4) Every return under subsection (3) 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.

(5) Where a person fails to pay the duty or tax in accordance with subsection (3), he shall be liable to pay, in addition to the duty or tax, a penalty of -

- (a) 10 per cent of the duty or tax for the first month or part of the month during which the duty or tax remains unpaid; and
- (b) 2 per cent of the duty or tax excluding the penalty for each subsequent month or part of the month during which the duty or tax remains unpaid,

up to a maximum of 100 per cent of the duty or tax, as the case may be.

(6) A bookmaker may recover the tax leviable under subsection (1)(b) from the person who places the bet.

33. Security

- (1) Every bookmaker or operator of a totalisator shall –
- (a) deposit with the Director the sum specified in the Third Schedule; or
 - (b) furnish security to the Director in the sum referred to in paragraph (a) by means of a guarantee issued by a bank licensed under the Banking Act,

for the purposes of securing the payment of any debt due to persons placing bets with the bookmaker or operator of a totalisator and of any unpaid amount in respect of fees or charges payable under this Act. ¹

(2) Where a guarantee is furnished under subsection (1)(b), the guarantee shall provide that it shall remain in force until it is cancelled in accordance with section 34(4) or any claim made under that section has been paid by the Director.

(3) The Director-General may, for the purposes of securing payment of any duty or tax payable under this Act, require a bookmaker or operator of a totalisator to furnish security in the form of a bank guarantee in such amount as the Director-General thinks fit.²

34. Refund of deposit or cancelling of security

(1) Where a bookmaker or an operator of a totalisator who has made a deposit or has furnished a guarantee ceases to carry on business, he may apply to the Director for a refund of the deposit or a cancellation of the guarantee.

(2) On receipt of an application under subsection (1), the Director shall, at the expense of the applicant, by a notice published in the *Gazette* and in 3 daily newspapers -

- (a) inform all interested parties of the application; and

¹ FA 2005 – Subsection (1) amended by deleting the words “fees, charges, duty or tax payable under this Act” and replacing them by the words “fees or charges payable under this Act” w.e.f 21.04.05.
HRB Act 2003 –

- (1) *Every bookmaker or operator of a totalisator shall –*
- (a) *deposit with the Director the sum specified in the Third Schedule; or*
 - (b) *furnish security to the Director in the sum referred to in paragraph (a) by means of a guarantee issued by a bank licensed under the Banking Act,*

for the purposes of securing the payment of any debt due to persons placing bets with the bookmaker or operator of a totalisator and of any unpaid amount in respect of fees, charges, duty or tax payable under this Act.

² FA 2005 – Subsection (3) added w.e.f 21.04.05.

- (b) request any person who claims to be entitled to a payment out of the amount of the deposit or guarantee to give him notice of his claim within 3 months from the last publication of the notice.
- (3) The Director 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 Director shall refund the deposit to the applicant or cancel the guarantee.

(5) Where the Director accepts a claim under subsection (3), he shall, at the expiry of the time specified under subsection (2) -

- (a) in relation to a deposit -
 - (i) pay the amount of the claim as accepted by him; and
 - (ii) refund to the applicant any balance of the deposit remaining after making the payment under subparagraph (i);
- (b) in relation to the amount of a guarantee -
 - (i) recover the amount of the guarantee in accordance with section 35;
 - (ii) pay the amount of the claim as accepted by him; and
 - (iii) refund to the bank any balance of the amount of the bank guarantee remaining after making the payment under subparagraph (ii) and all other incidental expenses.

(6) A refund or payment made by the Director under subsection (4) or (5) shall operate as a valid discharge to the Government and the Board shall not be liable in respect of any claim by any person in connection with the refund or payment.

(7) Subsection (6) shall not prejudice the right of an applicant to recover from any person any sum lawfully due to the applicant and paid out to that person by the Director.

35. Application of deposit or security

(1) Where the Director is satisfied that any security by means of a guarantee is required for the purposes of this section or of section 34, he may, by written notice served upon the bank which has issued the guarantee, require the bank to pay over to him the amount of the

guarantee, and the bank shall pay over the amount to the Director within 7 days of receiving the notice.

(2) Any deposit made under this Act or any security recovered under subsection (1) may be applied by the Director to the payment of any amount which is due by the bookmaker or operator of a totalisator or his legal representatives in the following order of priority -

- (a) payment of any amount due to winning punters;
- (b) payment of any unpaid amount in respect of fees or charges payable under this Act.¹

(3) Subject to subsection (4), where the amount of the deposit made under this Act or security recovered under subsection (1) is applied for any of the purposes specified in subsection (2), no claim shall be receivable in respect of any sum paid by the Director to any person.

(4) Subsection (3) shall not prejudice any right, of the bookmaker or operator of a totalisator to recover from any person any sum paid out to that person by the Director under subsection (2)(a).

36. Amounts not claimed by winning punters

(1) Where, after the expiry of 30 days from the date of any race meeting, any amount due and payable by a bookmaker or the operator of a totalisator to a winning punter in respect of that race meeting has not been paid out to the winning punter, the bookmaker or operator, as the case may be, shall, within 7 days of the expiry period of 30 days, remit that amount to the National Solidarity Fund established under the National Solidarity Fund Act.²

¹ FA 2005 – Paragraph (b) amended by deleting the words “fees, charges, duty or tax payable under this Act” and replacing them by the words “fees or charges payable under this Act” w.e.f 21.04.05.

HRB Act 2003 –

(b) *payment of any unpaid amount in respect of fees, charges, duty or tax payable under this Act.*

² FA 2005 – Subsection (1) amended by deleting the words “remit that amount to the Board together with a statement, in such form and manner as may be approved by the Board, containing such particulars as may be required” and replacing them by the words “remit that amount to the National Solidarity Fund established under the National Solidarity Fund Act” w.e.f 21.04.05.

HRB Act 2003 –

(1) *Where, after the expiry of 30 days from the date of any race meeting, any amount due and payable by a bookmaker or the operator of a totalisator to a winning punter in respect of that race meeting has not been paid out to the winning punter, the bookmaker or operator, as the case may be, shall, within 7 days of the expiry period of 30 days, remit that amount to the Board together with a statement, in such form and manner as may be approved by the Board, containing such particulars as may be required.*

- (2) The operator of a totalisator shall, within 7 days of a race meeting, remit to the National Solidarity Fund established under the National Solidarity Fund Act, the fraction of a rupee not paid to winning punters in respect of that meeting. ¹
- (3) Repealed ²

37. Serially numbered receipt

(1) For the purposes of section 32, every bookmaker or operator of a totalisator who accepts a bet otherwise than by telephone shall issue to the person who places the bet a serially numbered receipt giving such particulars as may be specified in the rules referred to in sections 16 and 25.

(2) A record of the particulars of the receipt referred to in subsection (1), shall be kept in such manner and in such form as may be approved by the Director-General.

38. Keeping of books and records

Every licensee shall -

- (a) keep, in the English or French language, proper books, records and accounts, whether electronically or otherwise, in relation to the business for which he is licensed;
- (b) keep such other documents in relation to his business as the Board or the Director-General may direct; and
- (c) subject to any other enactment, preserve the books, records, accounts and documents required to be kept under paragraph (a) or (b) for a period of at least 5 years after the completion of the transaction to which it relates.

¹ FA 2005 – Subsection (2) repealed and replaced w.e.f 21.04.05.

HRB Act 2003 –

(2) The operator of a totalisator shall, within 7 days of a race meeting, remit to the Board the fraction of a rupee not paid to winning punters in respect of that meeting together with a statement, in such form and manner as may be approved by the Board, containing such particulars as may be required.

² FA 2005 – Subsection (3) repealed w.e.f 21.04.05.

(3) *Where a remittance under subsection (1) is made to the Board and within 6 months of the race meeting, a winning punter proves to the satisfaction of the Board that he is entitled to the amount claimed, the Board shall refund the amount so claimed.*

39. Obligation to furnish information and produce records

- (1) Every licensee shall -
- (a) where so directed by a written notice from the Director-General or the Board, furnish such information relating to his business and within such time as may be specified in the notice.
 - (b) where required to do so by the Director-General or an authorised officer, produce, at such time and place as may be specified by the Director-General or authorised officer, his licence and any books, records, accounts or documents relating to his business;
 - (c) permit an authorised officer to enter any premises used for the purpose of his business and to inspect and take copies of any book, record and accounts and any document in his possession, or on any premises used for the purposes of his business, being a book, a record, accounts, or a document which relates or appears to relate to the business; ¹
 - (d) give such information relating to his business as may be required by the Board or the Director-General.
- (3) A horse-racing organiser shall submit to the Board a copy of any agreement or contract entered into with persons engaged in horse-racing or betting activity within 15 days after the date of the agreement or contract.

39A. Power to access to computers and other electronic devices ²

In the exercise of his duties under this Act, the Director or the Director-General may, at any reasonable time –

- (a) have access to –
 - (i) any computer, computer software, whether installed in the computer or otherwise, or any other device, used in connection with any document which the person is required to produce; or

¹ FA 2004 - Paragraph (c) deleted and replaced w.e.f 26 August 2004.
HRB Act 2003:-

(c) *permit an authorized officer to enter any premises used for the purpose of his business and to inspect -*

- (i) *and take copies of any books, records and accounts and any documents in his possession or power or on any premises used for the purposes of his business, being books, records, accounts, or documents which relate or appear to relate to the business;*
- (ii) *any computer or other equipment used in connection with his betting business; and*

² FA 2004 – Section 39A added w.e.f 26 August 2004.

- (ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained or available to such computers or devices into readable and comprehensive format or text;
- (b) inspection and check the operation of any such computer, or other device and make extracts of any computer software, computer outputs such other document used in connection therewith;
- (c) require any person by whom or on whose behalf the 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.

40. Director-General may make assessments

(1) Where the Director-General is of the opinion that a licensee has not paid any duty or tax under section 32 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 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.

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

(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 duty or tax arose.

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

- (a) where a return under section 32(3) has not been made; or
- (b) in case of wilful neglect, evasion or fraud.

(5) Any person who is aggrieved by an assessment under subsection (1) may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004. ¹

(6) A person lodging written representations under subsection (5) shall, upon lodging the representations -

- (a) pay to the Director-General 30 per cent of the amount of duty and tax claimed in the notice if assessment; or
- (b) furnish to the Director-General a security in the form of a bank guarantee for that amount. ²

(7) Where an assessment is reduced in accordance with a decision of the Assessment Review Committee, any amount of duty and tax paid under subsection (6) in excess of the amount payable in accordance with that decision shall be refunded together with interest at the prevailing Bank rate, free of income tax, from the date on which the payment is received by the Director-General to the date on which it is refunded. ³

41. 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.

42. Recovery 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) Three days' notice of such sale shall be given in the *Gazette*.

¹MRA Act 2004 - Subsection (5) amended by deleting the words "Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act" and replacing them by the words "Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004";

HRB Act 2003:-

(5) Any person who is aggrieved by an assessment under subsection (1) may lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act.

² FA 2005 – Subsection (6) added w.e.f 21.04.05.

³ FA 2005 – Subsection (7) added w.e.f 21.04.05.

43. 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^{1 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 Mortgages¹ 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 Mortgages¹ 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 Mortgages¹ 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.

44. Uninscribed privilege

(1) Notwithstanding section 43, 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 -

¹ MRA (Amendment) Act No. 4 of 2006 – MRA Act amended by deleting deleting Section 27(8)(e) w.e.f 02.10.04.

MRA Act 2004 Section 27(8)(e) – Section 43 amended by deleting the words “Conservator of Mortgages” wherever they appear and replacing them by the words “Head of the relevant Department of the Authority”;

- (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.

45. 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.

46. 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 VII - MISCELLANEOUS

47. Immunity

(1) No action shall lie against the Board or any member, the Director or any employee, in respect of any act done or omitted to be done by the Board or any member of the

Board, the Director or any employee, 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 Board shall be deemed to be a public officer or a person engaged or employed in the performance of a public duty.

48. Exemption

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

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

49. 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 Director, or, in the absence of the Chairperson, by the Vice-Chairperson.

(2) In the absence of the Director, his powers under subsection (1) shall be exercised by such employee as may be appointed by the Board for that purpose.

(3) Where a document referred to in subsection (1) is required to be executed in another country, the Board may depute two persons who are residents of that country to sign the document on its behalf.

50. Legal proceedings

(1) No action shall be commenced against the Board before the expiry of one month after written notice of an intention to do so has been served on the Board 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 Board may be served by delivery to the Director at the office of the Board.

(4) Service of any process by or on behalf of the Board may be effected by or on behalf of the Director.

51. Offences and penalties

(1) Any licensee who contravenes any condition of his licence 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.

(2) Subject to subsection (3), any licensee who contravenes section 25, 26, 27, 28, 37, 38 or 39 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.

(3) Any other person who contravenes section 26 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees.

(4) Any person who fails to pay a licence fees or any other charges under section 31 shall commit an offence and shall, on conviction, be liable, in addition to the licence fees or charges, to a fine not exceeding 50,000 rupees.

(5) Any licensee who fails to comply with section 32(1) or (2) shall commit an offence and shall, on conviction, be liable to a fine which shall not be less than double and not more than treble the amount of the duty or tax which would have been payable and to imprisonment for a term not exceeding 5 years.

(6) Any licensee who, without reasonable cause, fails to pay out any winning bet, shall commit an offence and shall, on conviction, be liable, in addition to the amount to be paid out, to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 2 years.

(7) Any person who -

(a) in connection with any duty or tax payable under this Act -

(i) makes any statement which he knows or should have known to be false or misleading in any material particular; or

(ii) 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; or

(b) 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 or to imprisonment for a term not exceeding 5 years.

(8) Any licensee who transfers, assigns or sublets a licence shall commit an offence and, without prejudice to the suspension or revocation of the licence under section 19, shall, on conviction, be liable to a fine not exceeding 300,000 rupees and to imprisonment for a term not exceeding 2 years.

(9) Any person who transacts any business which is regulated by this Act with a person who is not licensed under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

(10) 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 one year.

52. 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 or any regulations made 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 Fourth Schedule to the Mauritius Revenue Authority Act 2004 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. ¹

¹FA 2006 is amended in section 52(2), by deleting the words “the enactments” and replacing them by the words “this Act”.

MRA Act 2004- Section 52 amended, by adding the following new subsection, the existing provision being numbered (1) accordingly –

- (2) *The prosecution of an offence under any of the sections of the enactments specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 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.*

HRB Act 2003:-

- (2) *The prosecution for an offence under the sections of the Act specified in the Fifth Schedule to the Unified Revenue Act shall take place, at the sole discretion of the Director of Public Prosecutions, before the Revenue Division of the Supreme Court, the Intermediate Court, or the District Court.*

53. 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 -
 - (a) provide for the payment of fees and the levying of charges; and
 - (b) provide 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.

54. Consequential amendments

(1) The Criminal Procedure Act is amended in the Fifth Schedule, by inserting immediately after paragraph (g) the following new paragraph (h), the existing paragraphs (h) to (l) being relettered (i) to (m) respectively -

- (h) the Horse Racing Board Act 2003, section 51(1), (2), (5), (6), (7), (8) and (10)

(2) The Financial Intelligence and Anti-Money Laundering Act 2002 is amended in section 2, in the definition of “member of the relevant profession or occupation” in paragraph (b), by deleting the words “a casino, a bookmaker or totalisator under the Gaming Act” and replacing them by the words “a casino under the Gaming Act and a bookmaker or an operator of a totalisator under the Horse Racing Board Act 2003”.

- (3) The Gaming Act is amended -
 - (a) in section 2 -
 - (i) by deleting the definitions of “bookmaker”, “club”, “licensing authority”, “pari mutuel”, “pari mutuel organiser”, “race”, “stand”, “sweepstake”, “totalisator” and “winnings”;
 - (ii) by inserting in their appropriate alphabetical order, the following definitions -

“horse-racing organiser” has the same meaning as in the Horse Racing Board Act 2003;

“licensing authority” means the Board;

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

- (iii) in the definition of “lottery”, by deleting paragraphs (b) and (c) and replacing them by the following paragraph (b), the word “and” in paragraph (a) being deleted and replaced by the word “but” -
 - (b) does not include a lotto lottery or sweepstake;
- (b) in section 20 -
 - (i) in its heading, by deleting the words “and tax”;
 - (ii) in subsection (1), by deleting paragraph (a) and replacing it by the following paragraph -
 - (a) Every pool promoter shall pay a duty equal to 10 per cent of the stake money paid in respect of bets made with him by way of pool betting.
 - (iii) in subsection (2)(a), by deleting the words “15 per cent” and replacing them by the words “10 per cent”;
- (c) in section 22 -
 - (i) in subsection (1), by deleting the words “specified in the Third Schedule” and replacing them by the words “approved by the Board”
 - (ii) in subsection (2), by deleting the words “events specified in item 4 of the Third Schedule” and replacing them by the words “any sporting or other event taking place outside Mauritius as approved by the Board”;
 - (iii) in subsection (3), by deleting the words “event specified in item 4 of the Third Schedule” and replacing them by the words “sporting or other event taking place outside Mauritius as approved by the Board”;
- (d) in Part IV, in its heading, by deleting the words “**AND BETS**”;
- (e) in section 25, by deleting the words “be a pari mutuel organiser or a bookmaker” and replacing them by the words “organise sweepstake”;

- (f) by deleting section 26 and replacing it by the following section -

26. Place of business

A licence issued under this Part shall authorise the holder to carry on his business at one place only.

- (g) by deleting section 27 and replacing it by the following section -

27. Period of licence

A licence under this Part shall be issued for the period extending from -

- (a) 1 January to 15 August;
- (b) 16 August to 31 December.

- (h) by deleting section 28;

- (i) by deleting section 29 and replacing it by the following -

29. Levy of duty on sweepstakes

(1) There shall be levied on every sweepstake the duty specified in the Eighth Schedule.

(2) The duty levied under this section shall be paid to the Director-General at such time and in such manner as the Director-General may direct.

(3) Where a sweepstake organiser fails to pay the duty in accordance with subsection (1), he shall be liable to pay, in addition to the duty, a penalty of -

- (a) 10 per cent of the duty for the first month or part of the month during which the duty remains unpaid; and
- (b) 2 per cent of the duty excluding the penalty for each subsequent month or part of the month during which the duty remains unpaid,

up to a maximum of 100 per cent of the duty.

- (j) by deleting sections 29A and 30;

- (k) in section 30A, by deleting subsection (2);
- (l) by deleting Part IVA;
- (m) by deleting section 38;
- (n) by deleting section 39 and replacing it by the following section -

39. Audited accounts

Every licensee, other than a collector, shall submit to the Director-General his audited accounts not later than 6 months after the date of closing of the accounts.

- (o) in section 40A(1), by deleting the words “section 29A” and replacing them by the words “section 31”;
- (p) in section 40B, by deleting the words “section 20, 29 or 30D” and replacing them by the words “section 20 or 29”;
- (q) by deleting section 40C;
- (r) in section 55 -
 - (i) by deleting paragraph (a) and replacing it by the following paragraph -;
 - (a) authorise the Director-General to issue licences;
 - (ii) in paragraphs (b) and (d), by deleting the word “betting” and replacing it by the words “pool betting”;
- (s) in section 64A(1), by deleting the words “ or pari mutuel organiser or bookmaker or operator of a totalisator”;
- (t) by deleting the First Schedule and the Third Schedule;
- (u) in the Fourth Schedule -
 - (i) by deleting the words “Sweepstake and betting - ”
 - (ii) by deleting the items “Bookmaker” and “Totalisator” and their corresponding entries;
 - (iii) by deleting the words “Pari mutuel organiser” and replacing them by the word “Sweepstake organiser”;

- (v) by deleting the Sixth Schedule and the Seventh Schedule;
- (w) in the Eighth Schedule, by deleting paragraphs 1 and 2 and replacing them by the following paragraph -

Duty on sweepstakes

A duty equal to 8 per cent of the amount collected.

- (4) The Statutory Bodies (Accounts and Audit) Act is amended, in Part II of the Schedule, by inserting, in its appropriate alphabetical order, the following -

Horse Racing Board

- (5) The Unified Revenue Act is amended -
 - (a) in the First Schedule, in Part II, in paragraph (a), by adding the following Act -

The Horse Racing Board Act 2003
 - (b) in the Third Schedule, by adding the following -

The Horse Racing Board Act 2003 in so far as it relates to duty or betting tax under section 40
 - (c) in the Fourth Schedule, by adding the following -

The Horse Racing Board Act 2003
 - (d) in the Fifth Schedule, by adding the following -

Horse Racing Board Act 2003

Section 51(1), (2), (5), (6), (7), (8) and (10)

55. Transitional provisions

(1) Any licence, permit or authorisation issued under the Gaming Act in so far as it relates to betting and is in force immediately before the coming into operation of this Act shall be deemed to have been issued under this Act and shall remain valid for the period specified in the licence, permit or authorisation, as the case may be.

(2) Any fee, charge, duty or tax paid or unpaid under the Gaming Act relating to betting on the date immediately before the coming into operation of the relevant provisions of this Act shall, in respect of the corresponding period, be deemed to have been paid or unpaid under this Act.

(3) Any deposit made with, or security furnished to, the Director-General by a bookmaker under the Gaming Act and in force immediately before the coming into operation of this Act shall be deemed to have been made with, or furnished to, the Board under this Act.

(4) All proceedings, judicial or otherwise, commenced before and pending immediately before the date of the coming into operation of this Act in so far as they relate to betting, by or against the Director-General or the Board established under the Gaming Act shall be deemed to have been commenced, and may be continued, by or against the Director-General or the Board, as the case may be, under this Act.

56. Commencement

(1) Subject to subsection (2), this Act shall come into operation on a day to be fixed by Proclamation.

(2) Different days may be fixed for the coming into operation of different provisions of this Act.

Passed by the National Assembly on the twenty second day of July two thousand and three.

B. Dwarka
Deputy Clerk of the National Assembly

FIRST SCHEDULE ¹
(section 31(1))

PART I

<i>Licensee</i>	<i>Licence fees payable</i>
Horse-racing organiser	350,000 rupees per annum or part thereof
Operator of totalisator (at racecourse)	6,000 rupees per annum or part thereof per terminal

PART II

<i>Licensee</i>	<i>Licence fees payable</i>
Operator of totalisator (outside racecourse)	6,000 rupees per annum or part thereof per terminal
Bookmaker –	
Bookmaker operating at the racecourse	105,000 rupees per licensing period or part thereof
Bookmaker operating outside the racecourse	20,000 rupees per licensing period or part thereof
Bookmaker operating by telephone	105,000 rupees per licensing period or part thereof
	10,000 rupees per licensing period or part thereof in respect of each additional place at which facilities are provided.

For the purposes of this Schedule. “licensing period” means the period specified in section 17(3) (a) or (b) as the case may be.

¹ GN 126 of 2004 – First Schedule repealed and replaced w.e.f :
Part I 28 April 2004 and Part II 16 August 2004.

FIRST SCHEDULE
(section 31(1))
Licence fees payable

<i>Horse-racing organiser</i>	<i>100,000 rupees per annum or part thereof</i>
<i>Bookmaker operating at the racecourse</i>	<i>100,000 rupees per licensing period or part thereof</i>
<i>Bookmaker operating outside the racecourse, in respect of each place of business</i>	<i>20,000 rupees per licensing period or part thereof</i>
<i>Bookmaker operating by telephone</i>	<i>100,000 rupees per licensing period or part thereof</i>
<i>Operator of a totalisator</i>	<i>5,000 rupees per annum or part thereof per terminal</i>

Note:- For the purposes of this Schedule, “licensing period” means the period specified in section 17(3)(a) or (b) as the case may be.

SECOND SCHEDULE*(section 32)***Part I – Duty payable by bookmaker in respect of each race meeting**

	<i>Rupees</i>
1. Bookmaker operating at the racecourse, inside the stand	24,000
2. Bookmaker operating at the racecourse, outside the stand	16,000
3. Bookmaker operating outside the racecourse, in respect of each place of business	5,000
4. Bookmaker operating by telephone	24,000

Part II – Rate of betting tax payable by bookmaker

8 per cent

Part III – Rate of betting tax payable by operator of a totalisator

Win and place bets 8 per cent

Other bets 10 per cent

THIRD SCHEDULE*(section 33)***Deposit by bookmaker or operator of a totalisator**

800,000 rupees