



NOTICE

MUNICIPAL COUNCIL OF QUATRE BORNES

1 Exemption of Municipal Tax/General Rate on “Family Home”

Exemption of Municipal Tax/General Rate on a “Family Home” under the Local Government (Exemption of Municipal Tax on Family home) Regulations 2023 as per Government Notice No. 50 and 51 of 2023.

Subject to these regulations, no Municipal Tax/General Rate shall be levied on a “Family Home” as follows:

SN	Category	Payment of Municipal Tax
1	Owner of one residential property	Exempt where the residential property is his “Family Home”
2	Owner of more than one residential property	Exempt only with respect to the residential property which is his “Family Home”
3	Owner of a mixed-use building	Exempt only with respect to the residential part of the mixed-use building subject to the residential part of the building being his “Family Home”
4	Owner of a residential property and a mixed-use building	(i) The residential property is exempt if it is his “Family Home” (ii) The residential part of the mixed-use building is exempt if the residential part is his “Family Home”
5	Owner of more than one residential property and a mixed-use building	Exempt with respect to the residential property which is his “Family Home”

“Municipal tax” means general rate or local rate, including self-assessment, as may be applicable.

Where, subject to above categories (1) to (5), the owner is exempt from municipal tax with respect to his “Family Home”, he shall be liable to pay municipal tax with respect to any of his other residential property, mixed-use building or part of a mixed-use building which is not his “Family Home”, as the case may be.

Any municipal tax payable shall be calculated on the property's net annual value.

A person who wishes to be exempt from payment of municipal tax with respect to his "Family Home" within the municipal council area, shall make an application (**Declaration Form**) to the Municipal Council of Quatre Bornes.

As per declaration made, if any tax is due and payable, a notice of claim will be issued to the owner, indicating the amount to be paid and the date by which payment is to be effected, failing which a surcharge of 10% will be applicable.

Any person who, in the application form, makes a statement which is false or misleading, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.

Any person who, on or after 1 July 2022, paid municipal tax with respect to his "Family Home" shall make an application (Declaration Form) for refund.

Deadline for submission of Declaration Form: 15 June 2023.

The Declaration Form will be distributed to households falling within the municipal council area of Quatre Bornes or can also be downloaded from this Council's **website:<http://qb.mu>** or can be collected at the Municipal reception desk, Income Section(Finance Department) or Municipal Halls/Sub-Halls

2.Municipal Tax payable by owners (not qualified for exemption)

Notice is hereby given that households not falling in the above categories, owner of commercial building, industrial, bareland, owner of more than one property (in any Municipal Area), Mixed-Use Buildings, etc. are liable to pay the yearly municipal tax in accordance to sections 95, 97 and 100 of the Local Government Act 2011, as subsequently amended.

The municipal tax for the financial year 2023/2024 is due on 1st July 2023 and may be paid in two equal instalments, the first on or before the 31 July 2023 and the second on or before 31 January 2024. Where any municipal tax is not paid within the periods specified, the owner of the immovable property shall be liable to pay, in addition to the municipal tax, a surcharge representing 10% of the municipal tax remaining unpaid.

Interest

Where any sum due for municipal tax or surcharge is not paid in the financial year in which it becomes due and payable, it shall carry interest at the rate of 15% per annum.

Cash Office

Kindly note that the Cash Office will be open as follows:

From Monday to Friday as from 09.00 hours to 15.30 hours.

The public is informed that the Cash Office will be closed exceptionally on Friday 30 June 2023 for the purpose of end of year closing.

Chief Executive
17 May 2023