



MUNICIPAL COUNCIL OF VACOAS/PHOENIX

NOTICE

PAYMENT OF MUNICIPAL TAX AND TRADE FEES 2024-2025

MUNICIPAL TAX

Taxpayers are reminded that any owner of a commercial building, industrial building, bare land, more than one household or a mixed-use building and other category of properties who are not exempted from municipal tax as per *Government Notice No 50 of 2023*, are liable to pay tax in accordance with provisions of *Sections 95, 97 and 110 of the "Local Government Act 2011"*, as subsequently amended and the "Local Government (General Rate) Regulations 2017", the **first instalment** of the **municipal tax** for **Financial year 2024-2025** is due **on 01 July 2024** and payable at latest by **31 July 2024** and the **second instalment** is payable at latest by **31 January 2025**.

A surcharge of 10% is levied for payment made after the deadline.

All amount due as at 30 June 2024 shall carry interest at the rate of 15 per cent per annum as per *Section 100 of the "Local Government Act 2011"*.

The local rate shall be due and payable notwithstanding the fact that the ratepayer may not have received a claim for payment (*Section 97(3) of the Local Government Act 2011*). Payment may be effected on presentation of a previous claim.

The owner of any property shall inform to the Municipal Council of any change in address or ownership of a property within one month from the date of change failing which the owner of the property shall be liable to prosecution (section 98(3) and (4) of the "Local Government Act 2011").

SELF ASSESSMENT

Inhabitants of Vacoas/Phoenix are also informed that in accordance to section 105(A,B,C& D), of the "Local Government Act 2011", as subsequently amended and as stipulated in the "Finance (Miscellaneous Provisions) Act 2012", any owner of a commercial building, industrial building, bare land, more than one household or a mixed-use building and other category of properties who are not exempted from municipal tax as per *Government Notice No 50 of 2023* and who has not received a claim for payment of general rate shall make a written declaration in a form available at the Municipal Council of Vacoas/Phoenix (Cadastre Section) and at the same time pay the amount of general rate calculated in accordance with the specified formula.

Taxpayers are strongly recommended to settle payment of all arrears due to the Council to avoid legal actions being initiated against them.

TRADE FEES

Inhabitants are also informed that payment and renewal of 'Trade Fees' are effected at the Corporate and Registration Department (CBRD), One Cathedral Square Building, Avenue Jules Koenig, Port Louis.

CASH OFFICE

The general public is informed that the municipal cash office will be opened as follows until further notice :

Monday to Friday from 9h00 to 15h30.

The public is informed that the municipal cash office will be exceptionally closed on **28 June 2024** due to closure of accounts.

MODE OF PAYMENT

Payment can be made as follows :

- I. By Cash/Cheque/Debit Cards
- II. Bank Transfer on SBM A/C No :61030100007106

It is imperative to mention : «Property No » or « SN xxxxx » as reference.

S. Teeluck
Chief Executive