

FINANCE DEPARTMENT

FAQ's	Answers
1. What is <u>general rate</u> ?	<i>General rate is an annual rate levied on the <u>owner</u> of any immovable property situated in the City Council area.</i>
2. What is <u>local rate</u> ?	<i>Another definition of general rate is local rate. The previous Local Government Act 1989 referred to the rate as general rate while the new Local Government Act 2011 calls it local rate.</i>
3. Should a tenant renting a house in the City pay general/local rate?	<i>No. Only the owner should pay the general/local rate.</i>
4. When should general rate be paid?	<i>According to the Local Government Act 2011, general rate/local rate shall become due as from 01 July of the year. It may be payable in 2 equal instalments; the first one on or before 31 July and the second one on or before 31 January.</i>
5. If a person fails to pay general/local rates within the due dates, will there be any surcharge?	<i>Yes, a <u>surcharge</u> of 10% shall be levied on any sum due for the general/local rate if payment is not made within the due dates.</i>
6. If a person wishes to pay his general/local rates at one go, can he do so?	<i>Yes. He can pay general/local rates at one go <u>before</u> the due date. There will be no surcharge applicable.</i>

<p>7. Does interest apply on general/local rates?</p>	<p><i>Yes. An interest of 15% shall be levied on any sum due for the general/local rate not paid in the financial year in which it becomes due and payable until such time as it is paid.</i></p>
<p>8. The fiscal year 2016 will cover the period January 2016 to June 2016. What amount of rate will be payable?</p>	<p><i>For fiscal year 2016, the rate-payer will be claimed only ½ the annual rate. The rate will become due as from 01 January of that year and should be paid before 31 January.</i></p>
<p>9. If payment is made after 31 January 2016, will there be any surcharge?</p>	<p><i>Yes, a 10% surcharge will apply.</i></p>
<p>10. When will general/local rate be payable as from the financial year 2016/2017? And thereafter?</p>	<p><i>The general/local rate for the year 2016/17 shall be payable as from 01 July and may be payable in 2 equal instalments: the first instalment on or before 31 July 2016 and the second instalment on or before 31 January of the following year.</i></p>
<p>11. When will surcharge apply?</p>	<p><i>Surcharge of 10% will be applicable if payment is not made within the above periods.</i></p>
<p>12. Does the Council give facilities to pay the rate?</p>	<p><i>Yes, the Chief Executive may, on a written application being made to him before 01 July next year, authorise the local rate to be paid, without any surcharge, by bank standing order, in not more than 12 consecutive equal instalments during that financial year.</i></p>

<p>13. What is <u>“Self-Assessment”</u> <u>general rate</u>?</p>	<p><i>Self-Assessment is a New Scheme for payment of general/ local rate.</i></p> <p><i>The owner of an immovable property is required to notify the Council in writing, of any addition, improvement or alteration made to the property and hence he may <u>voluntarily</u> come forward at the Council and start paying the general rate under self-assessment.</i></p>
<p>14. When is general rate under self-assessment payable?</p>	<p><i>Payment of general rate under self-assessment may be made in 2 equal instalments, the 1st one on or before 31 January and the 2nd instalment on or before 31 July.</i></p>
<p>15. Is there any <u>surchage</u> under self-assessment scheme?</p>	<p><i>Yes, a surcharge of 10% shall be applied if payment is not effected before the due dates.</i></p>
<p>16. Does the Local Government Act provides <u>exemption</u> from payment of general/local rates?</p>	<p><i>Yes. The Local Government Act 2011 provides exemption to any person on account of poverty.</i></p>
<p>17. What should a person do to benefit from <u>exemption</u>?</p>	<p><i>Eligible persons should make a written application for exemption from payment of general/local rates to the Chief Executive of the Council.</i></p>
<p>18. When should the written application for exemption be made?</p>	<p><i>The written application for exemption from payment of general/local rate should be made at the start of every fiscal year.</i></p>
<p>19. Does <u>tenant’s tax</u> still exist?</p>	<p><i>No. Tenant’s tax has been abolished since 2012.</i></p>

<p>20. What is an <u>admission charge</u>?</p>	<p><i>The Council may levy an admission charge of 10% on any payment made by a person for admission to any park, site, garden, zoo, fair, theatre, cinema hall, car park, discotheque and night club within the Council's area.</i></p>
<p>21. What is <u>a trade fee</u>?</p>	<p><i>A trade fee is an annual fee payable by economic operators carrying out a classified trade within the City Council's area.</i></p>
<p>22. When is trade fee payable?</p>	<p><i>(a) Trade fee is payable within 15 days after the start of a classified trade; and (b) Thereafter in respect of every subsequent financial year in 2 equal instalments, the first one on or before 31 July and the second one on or before 31 January ensuing.</i></p>
<p>23. Does any surcharge apply if payment is not made within the prescribed delay?</p>	<p><i>Yes, a 50% surcharge applies if payment is not made within the prescribed delay.</i></p>
<p><u>24. Cash Office</u> Where is the Cash Office situated?</p>	<p><i>The Cash Office is situated at ground floor, Finance Section, City Hall, Port Louis.</i></p>
<p>25. At what time the Cash Office opens?</p>	<p><i>The Cash Office is open from Monday to Friday from 9.00 a.m. to 3.15p.m.</i></p>
<p>26. Is the Cash Office open on Saturdays?</p>	<p><i>No. The Cash Office is not open on Saturdays.</i></p>

Name of Officers to be contacted	Designation
(a) Mrs Rajshree Chinnigadoo	Principal Financial Officer
(b) Mrs Sharmila Beerachee	Assistant Financial Operation Officer
(c) Miss S. Toolsee	Management Support Officer
(d) Mr Jean Claude Gopaul	Senior Cashier