

Tax Alert

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Finance (Miscellaneous Provisions) Act 2023

The Finance (Miscellaneous Provisions) Bill 2023 has been voted with minor amendments in Parliament, and received Presidential assent on 20 July 2023.

Please refer to our [Tax alert – Finance Bill 2023](#) for the key tax measures brought by the Finance Bill 2023.

Changes have been brought to Part I of the Third Schedule of the Income Tax Act with regards to deduction for dependents as detailed in the table below.

	Finance Bill 2023	Finance Act 2023
Dependents	Amount of deduction (MUR)	Amount of deduction (MUR)
One dependent	110,000	10,000
Two dependents	190,000	90,000
Three dependents	275,000	275,000
Four or more dependents	355,000	355,000

We are of the view that there is a drafting error in the amount of deduction that an individual can claim for having one or two dependents with the first digit missing as illustrated in the table. It appears that the amounts as per the Finance Bill are correct compared to the Finance Act. We hope that this drafting error will be clarified and amended prior to updating the Income Tax Act.

Otherwise, no other tax amendments have been noted.

If you wish to discuss further, feel free to reach out to us.



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This document is based on our interpretation of the current tax laws and international tax principles. These laws and principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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