

Insolvency (Amendment of Schedule) Regulations 2019

GN No. 191 of 2019

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THE INSOLVENCY ACT

Regulations made by the Minister under section 411 of the Insolvency Act

- 1.** These regulations may be cited as the **Insolvency (Amendment of Schedule) Regulations 2019**.

- 2.** In these regulations —

“Act” means the Insolvency Act.

- 3.** The Fourth Schedule to the Act is amended —

(a) by deleting the following words —

FOURTH SCHEDULE

[Sections 53, 116, 117, 119, 136, 146, 154, 182, 204, 217, 278, 328 and 405]

and replacing them by the following words —

FOURTH SCHEDULE

[Sections 53, 117, 119, 136, 146, 154, 182, 204, 217, 278, 328 and 405]

(b) in paragraph 1 —

(i) by deleting subparagraph (2);

(ii) by deleting subparagraph (3) and replacing it by the following subparagraph —

(3) *Wages or salaries due to employees*

After paying the claims referred to in subparagraph (1), the Official Receiver or liquidator must next pay, to the extent that they remain unpaid, the following claims —

- (a) all wages or salaries of any employee of the debtor, subject to a maximum of 50,000 rupees or such other sum as may be prescribed, whether or not the wages or salaries are earned wholly or in part by way of commission, and whether they are payable for time or for piece work, task work or other similar method of work, in respect of services provided to the debtor before the commencement of the adjudication or winding up;
- (b) amounts that are preferential claims under sections 53 and 119(5) (claim relating to *lien* over records or documents of debtor);
- (c) any contribution, including surcharge, payable to the Director-General of the Mauritius Revenue Authority, under the National Pensions Act or the National Savings Fund Act;
- (d) all sums which by any other enactment are expressly required to be paid in accordance with the priority established by this section.

(iii) by inserting, after subparagraph (3), the following subparagraph —

(3A) *Amounts due to Government and its Agencies*

After paying any claims referred to in subparagraph (3), the Official Receiver or liquidator must next pay, to the extent that it remains unpaid to the Director-General of the Mauritius Revenue Authority, Registrar-General or a local authority as the case may require, the amount of —

- (a) income tax under the Income Tax Act;
- (b) income tax withheld under the Pay As You Earn (PAYE) System under, and tax deducted under section 111C of, the Income Tax Act;
- (c) value added tax payable under the Value Added Tax Act;
- (d) registration duty payable under the Registration Duty Act;
- (e) duty payable under the Customs Act, Customs Tariff Act and the Excise Act;
- (f) charges, dues or duties payable to the Director-General of the Mauritius Revenue Authority under any enactment other than the National Pensions Act or the National Savings Fund Act;
- (g) charges, or dues payable to a local authority under any enactment,

that is due and unpaid for a period not exceeding 4 years prior to the date of adjudication or the commencement of the winding up but limited in each case

to the greatest amount due in respect of the period of any one tax or revenue year over the said period of 4 years.

- (iv) in subparagraph (4), by deleting the words “subparagraph (3)” and replacing them by the words “subparagraph (3A)”;
 - (v) in subparagraph (10), by deleting the words “subparagraph (3)” wherever they appear and replacing them by the words “subparagraph (3A)”.
- (c) in paragraph 3, by deleting the words “30,000 rupees” and replacing them by the words “50,000 rupees”;
- (d) in paragraph 4, by adding after the words “some other person”, the words “or institution or Government agency”.

Made by the Minister on 4 October 2019.