

Campement Site Tax

Scope of Tax

Campement Site Tax is levied on any land which is situated wholly or partly **within 81.21 metres from high watermark.**

Freehold land is excluded from the application of the Campement Site Tax.

Declaration and Liability

Every owner or lessee of a campement site is required to submit a **declaration**, in a form approved by the authorised officer, and pay an annual tax known as the **Campement Site Tax** within a month of acquiring or becoming the lessee of a campement site.

In case of inheritance, the declaration must be made by one of the heirs, who shall ensure that the Campement Site Tax is duly paid.

Rate of Tax

The Campement Site Tax is calculated on the basis of the area of the site and varies from Rs 6 to Rs 2 per square metre, depending on the zoning of the campement site of the map of Mauritius.

Coastal zoning and applicable Rates:

Zoning	Rate
Zone A	Rs 6
Zone B	Rs 5
Zone C	Rs 4
Zone D	Rs 3
Zone E	Rs 2

Further details on the zoning classification and applicable rates in relation regarding the zones and their appropriate rates are set out in **Part I and Part II of the Fifth Schedule of the Land (Duties and Taxes) Act.**

Payment of Campement Site Tax

The Campement Site shall be paid annually on or before 31 July.

Late payable surcharge

Where the tax remains unpaid after the due date, a surcharge shall be applied as follows:

- (a) 10% of the Campement Site Tax for the first month or part of the month during which the tax remains unpaid; and
- (b) 2 % of the Campement Site Tax (excluding the surcharge) for each subsequent month or part of the month during which the tax remains unpaid, subject to a maximum surcharge of 50% of the Campement Site Tax.

Right of Appeal

Any person aggrieved by a decision of the authorised officer in respect of the levy of Campement Site Tax, may lodge an appeal made to the Revenue Tribunal, in accordance with the Revenue Tribunal Act 2025.