

*Government Notice No. .... of 2017*

**THE INCOME TAX ACT**

**Regulations made by the Minister under section 161  
of the Income Tax Act**

1. These regulations may be cited as the Income Tax (Amendment of Schedule) (No. 2) Regulations 2017.
2. In these regulations –  
  
“Act” means the Income Tax Act.
3. The Tenth Schedule to the Act is repealed and replaced by the Tenth Schedule set out in the Schedule to these regulations.

Made by the Minister on ..... March 2017.

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**SCHEDULE**  
[Regulation 3]

**TENTH SCHEDULE**  
[Section 50L]

**PART A – PRIORITY AREAS OF INTERVENTION**

Dealing with health problems

Educational support and training

Environment and sustainable development

Family protection, including gender-based violence

Fields of advocacy, capacity building and research for consideration as cross-cutting throughout the priority areas of intervention

Leisure and sports

Peace and nation-building

Road safety and security

Social housing

Socio-economic development as a means for poverty alleviation

Supporting people with disabilities

Such other areas as the Minister may determine

Note –

The priority areas specified in this Part shall target individuals and families –

- (a) registered under the Social Register of Mauritius; and
- (b) vulnerable groups under the Charter of the National CSR Foundation.

**PART B – ACTIVITIES AND CONTRIBUTIONS  
WHICH DO NOT QUALIFY UNDER CSR**

Any activity discriminating on the basis of race, place of origin, political opinion, colour, creed or sex

Any activity promoting alcohol, cigarettes or gambling

Any activity targeting shareholders, senior staff or their family

Contribution to any Government department or parastatal body

Contribution to natural disasters mitigation programme

Contribution to political or trade union activities

Contribution to religious or spiritual activities

Sponsorship for the purpose of marketing for companies

Staff welfare and training of employees

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