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# THE LEGAL TAPE

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The Newsletter of the Mauritius Bar Association

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## Interview of Mr Yousuf Mohamed, SC (G.O.S.K)

A trip down memory lane with  
Yousuf Mohamed, SC  
By Pallavi Ramdhian

### 1. How was life as a young barrister?

I can tell you that things were not easy although there were not many barristers. Let us not forget that the population was not as high as it is now. We had to work very hard to measure ourselves against our seniors. Working hard meant studying a lot.

We had to build on the foundation that we had and, very strongly and thank God we managed to do that. I remember appearing against many seniors and I never allowed myself to be intimidated, but I respected them.

Always appearing against them with respect. I appeared against people like Jules Koenig, André Nairac, André Raffray, Paul Nérac, très souvent with them as well. I learnt a lot from them. They were seasoned barristers.

There came a time when I realised that my knowledge of French law was nil. So, what I did was, I practiced for two years and saved my money and then I told my father that I was going to France at the Faculté de Droit de Paris, to study French Civil law.

He told me that he had 9 children and that he would not be able to support me financially for that purpose. I told him that after working for two years, I had saved enough money to go off on my own and I went. I came back after two years having followed the course of *doctorat d'université, à la faculté de droit de Paris, in French Civil law and le droit privé international*.

I came back better equipped. I could speak better French. I knew the law but I have never stopped searching and researching. This is what young barristers should do, because the law is not static, it evolves every day and one must, *"se mettre à jour avec les développements, donc ça*

*demande beaucoup d'étude et beaucoup de recherche"*. Now I have practiced for over 60 years and my immediate seniors, Mr D'Unienville and Sir Hamid Moollan have stopped practising. I am the only oldest practising barrister, but all good things must come to an end so I am proposing to set a date, maybe in a year or two, to stop practising but I shall come to the office to help the juniors, get them ready with their briefs, and then let them go to court. This is what I propose to do for the rest of my life.

**2. In January 2021 only, we had around 40 barristers who were called to the Bar and we currently over 1000 barristers. Despite these growing numbers and quite paradoxically, barristers are more than ever facing criticism for their conduct and practice of the law, what is your perspective on today's Bar?**

Every time there is a swearing ceremony in the Supreme Court, the Chief Justice and the Judges keep on telling the newly qualified that this is not a business. Practising of law is not a business. It's an art and it is a profession where there are rules of ethics. Unfortunately, because of the number of barristers, competition is there and in fact there are too many barristers for this population. True it is that many go to commercial firms but many want to wear the gown and stand up in court and practise. There are not enough cases to go around and clients prefer to go to barristers of experience. We barristers, some of us, we have been able to bring in our chambers, some young ones. I myself, am the Head of Chambers and I have 7 other young barristers practising with me. So, we give a chance to the young barristers to earn a livelihood but some others don't even have an office and it's difficult for them to eke out a livelihood, hence some attempted to be unorthodox in their practice and this can give a bad name to the profession. Hence, I prefer quality and not quantity.

**3. A barrister has an overriding duty to the court which includes ensuring the proper and efficient administration of justice, assisting the court in the administration of justice and not, knowingly misleading the court. Having appeared yourself before illustrious Judges throughout your career, what should be, according to you, the relationship between the Bar and the Bench?**

Barristers are not the mouthpiece of their clients. Judges have been harping this on towards new barristers. We should not accept that all that our clients tell us are God's truth. Our duty to the court is to help the court to reach a verdict based on truth and not on what we want the court to believe. But on what in fact is the truth. We have no duty to mislead the court on the facts. Our duty is to bring the library to the court, meaning, the study, get your

authorities correct, those which are applicable to the facts of the case. Help the court to decide and reach a judgment that reflects justice. Even if the Judges may go against us, justice must be seen to be done. This is what I believe and I have always endeavor to show this in my practice that I do not mislead the court. Even if, I have to help my opponent, in law, it is my duty to that. Even if, eventually the case goes against me. The law is the law and it is not to be twisted to suit my client.

**4. You have mentored innumerable barristers who became Judges, magistrates, senior counsel or have occupied other important institutional posts. How essential it is for a barrister to have a mentor or a role model?**

It is the duty of seniors to assist the young and to help them progress. One must not be selfish and think of oneself alone. It is a noble profession and one must act nobly. There are barristers from my chambers who have been with me in the past and who are now in very high positions in the Judiciary and at the DPP's office. Although they were my juniors, but once they become Judges or magistrates, although I have more years of service, my duty to them is to respect them and when I address someone who has become a magistrate or a Judge, and was my junior in the past, I am not addressing him personally. He is a representative of the state and he is there to administer justice and I owe him respect. Of course, respect should be both ways. Even Judges and magistrates should also know how to address barristers, especially young ones, because the young ones expect encouragement from the Judges and magistrates and they do not expect to be downgraded or insulted. That's why I say, respect should be both ways.

**5. Many barristers, both young and some not so young, aspire to be the next you. What does it take to be the next you?**

My advice to them is not to be like me but be yourself. They must be themselves. Do not imitate. Otherwise, it becomes a monkey business. Be yourself. Develop your own style in advocacy, that is cross examination and address to the court and once they have achieved that, I will want to become like them.

**6. Your accomplishments are second to none, yet you remain humble and down to earth. Firstly,**

**a. Is it hard to deal with success?**

You know, let me put it this way. My religion orders me not to be arrogant. I do not believe in arrogance. My father used to tell me "Beta, before you are saluted

by somebody, you salute him first." That is my father's advice. "Respect people, they may be younger than you but you respect them." I believe in humility. Humility earns you more respect than arrogance. You should be humble, not only towards the Judges and magistrates but even towards your opponents, although they may be young. Be humble. Be helpful and get yourself respected. Respect so that you earn respect. Show respect to your opponent so that he will respect you. Respect brings respect.

Secondly,

**b. Although one can hardly recall any setback that you have experienced in your career, do you or would you cope with failure in the same way as success?**

Any setback that I had witnessed in my career, has helped me to improve. I've had setbacks. I remember appearing in a murder case in front of a very well-known Judge and my opponent tried to demean me and I hit back. I was threatened with contempt of court. The Judge raised bench and went to the acting chief justice. When he had finished, I went to the same acting chief justice and things did not go further. Once you know your Judge, you must know how to deal with him so that you do not offend him and you do not give him an opportunity to diss you. Know your magistrate and know your Judge and you will be on the right track.

**7. For young barristers, particularly the self-employed ones, one major issue they have to deal with is money or the lack of it. What is the approach young barristers should take towards money?**

Young barristers tend to do things because they are in a hurry to earn money to become rich. During my colonial days, it was not easy. We had to work hard, as I said before and it takes time. It has taken me a long time to be where I am today. I sacrificed two years of practice to study French Civil Law. I did not expect to be financially where I am today, except through hard work and patience. The fruits which I have obtained through patience are very sweet. The proper approach will be to work hard, to have patience, integrity and honesty towards your own kind, your opponent and the Judiciary. Respect towards your opponent and the Judiciary.





**8. The schedule of a barrister can be very busy and energy-draining to such an extent that it can jeopardise one's mental and physical health. How did you cope with work pressure?**

I have never been afraid of work and over the years, I have built my own library because I like to research. I remember I used to go to the Supreme Court's library every afternoon after cases were over and spent hours studying in the library. I used to specially sacrifice my Saturday mornings to go to the Supreme Court's library but by and by, I built my own library. Today I have certain books that you will not find in the Supreme Court's library. One should never be afraid of hard work, because it is hard work that has given me the strength to continue and good health. One must not think that work endangers one's health. Of course, I made it a point to have a holiday two weeks in a year and even twice a year; In July-August and in December. When the supreme court was on vacation, I used to travel abroad. Most of the time, I went to England and France and lately I enjoyed Malaysia and Turkey. I also have been on holiday in various parts of Switzerland and Germany.

**9. Is it realistically possible to excel as a barrister and achieve a work-family balance?**

I got married on the 14th of July 1966, after five years of standing as a barrister. I made sure that I would be able to sustain a wife and children first, then I decided to get married. I was lucky to have a wife who has encouraged me in my practice. At times, she used to come to court to encourage me in my cases and she even likes to discuss my cases with me. I am lucky to have married a graduate. Somebody with a B.A. degree in English from Delhi University. Following our marriage, we got three children and they grew up witnessing my practice. My two sons, were encouraged by what they saw in me, to spouse the same profession. My daughter, who also went to study in England, has a degree in business studies. I have now fathered ten grandchildren and my first grandchild, a girl, is studying law in Australia. She is in her last year. My second son's son is studying law too at University of Exeter. He has done very well in his first year and hopefully both of them will join my chambers.

**10. If you could go back in time and do one thing differently, what would it be?**

If I could go back in time, I would not do politics. The time that I devoted to politics, had I devoted the same amount of time to the profession, I would have been further than what I am today. Politics can gain you popularity just as it can gain you hostility. We cannot please everybody and

when we don't please somebody, they become an enemy to you. More so, Mauritian politics has a lot to learn from British politics and the standard of politicians. Here in this country, if you are not with those in power, you are not seen as an opponent, you are seen as an enemy. So that's why I am minded to tell my son, who has been elected four times, to stop, because of what we see today. My view is that Mauritius has seen better days. If you devote yourself to your practice you will be able, otherwise you have to look after your constituents, be absent from court sometimes to attend Parliament. Especially when it is budget time, you leave Parliament at 2 or 3 o'clock in the morning, it does not help you in the profession.

Let us take the example of Sir Hamid Moollan excellent barrister, he did not do politics and he has come very far and Mr D'Unienville as well. So many I can tell you who did not do politics and did very well. I was left behind.





## The Need For A Separate Court of Appeal

By Yatin Varma

Section 80(3) of the Constitution provides: The Judges of the Court of Civil Appeal and Court of Criminal Appeal shall be the Judges for the time being of the Supreme Court. Back in 1968, the framers of our Constitution made a temporary provision for the Judges of the Supreme Court to also hear appeals. It is unfortunate that after fifty years, the temporary set up intended by this provision has somewhat become a permanent feature. It is unconceivable, to say the least, that a Judge is expected to sit with another Judge to hear a case and the next day either of them may be called upon to hear an appeal against the judgment of the other. This state of affairs is unhealthy for our Judiciary, a pillar for our democracy, and cannot be allowed to persist.

The report of the Presidential Commission, chaired by Lord Mackay, to examine and report upon the structure and operation of the judicial system and legal profession of Mauritius, was made public in 1997.

As regards the Supreme Court, the Commission recommended, inter alia, the following at Chapter 3:

- (i) .....it would be right to divide the Supreme Court into two sections, a Court of Appeal Section and High Court Section, in order that the Judges exercising the appeal jurisdiction should be freed from detailed consideration of cases at first instance so that they may concentrate on the development of the law and have appropriate opportunity to consider the way that other jurisdictions have developed their law to deal with problems similar to those which arise in Mauritius;
- (ii) .....it would be right to set up a Court of Appeal Section of the Supreme Court to which appeals from every level of court in Mauritius, the High Court Section of the Supreme Court, the Intermediate Court and the District Court should be taken. This Court of Appeal Section should also be the Court to which appeals from the Industrial Court or any tribunal in

respect of which an appeal lies should be taken;  
(iii) .....recommend that the new Court of Appeal Section should consist of the Chief Justice, who will continue to be the Head of the Judiciary, the President of the Supreme Court and the Court of Appeal Section of that Court. The other Judges should be the Senior Puisne Judge and the three most senior Judges of the present Supreme Court.

At some point, resistance was shown against the reform on the basis of the argument that Judges will lose their acquired right to hear appeals. This does not, in any way, hold water as the Commission recommended at paragraph 3.5 of the report: ..... any Judge or more might be called upon from time to time, at the discretion of the Chief Justice, to serve on an appeal, unlike the Chief Justice himself and the Senior Puisne Judge who are expressly called to sit on the Court of Civil Appeal and the Court of Criminal Appeal. The other Judges individually are not nominated under the present law as having any specific appellate function and therefore we consider that there is no valid objection that can be offered to making this separation between the appellate and the first instance function, which we consider is now wise to make, in the interest of the development of the law of Mauritius and the reputation of its Courts.

The new Supreme Court building is a reality. It was recommended at paragraph 3.4 of the report: ..... the perception of the Court of Appeal Section as a distinct court would be enhanced if it sat in a distinct building from other courts. The old Supreme Court building can be used to house the Court of Appeal Section and the new, the High Court section.

In 2010, two draft Bills namely the Constitution (Amendment) Bill and the Judicial and Legal Provision Bill, intended to implement the above recommendations, were circulated for public consultation. Working sessions were held with the Judiciary and recommendations were received from the Bar Council, the Law Society, the Chamber of Notaries, the Law Reform Commission and the Office of the Director of Public Prosecutions. In 2013, both Bills were ready to be introduced in the National Assembly and the Judicial and Legal Provisions Bill had even received Cabinet approval. On 23rd June 2021, pursuant to section 3(2)(b) & (c) of the Mauritius Bar Association Act, the Bar Council made representations to Government with a view to set up a Court of Appeal separate from the Supreme Court. On 29th July, 2021, Government responded to inform the Council that the suggestion is being considered.

The setting up of a separate Court of Appeal will, undoubtedly, receive support from most parties across the political spectrum and remain a landmark in making our democracy more vibrant.





## Podcast Corner

Advocacy is undeniably an important tool in a lawyer's toolkit. As any tool, however, it needs occasional greasing and sharpening. Only then can points be nailed in the courtroom. Only then can the opponent's arguments be "screwed".

That is why The Legal Tape recommends "The Advocacy Podcast", an initiative of some barristers from 4 Brick Court. This Podcast interviews the heavyweights of the legal world from jurisdictions, such as England and Wales, Australia and New Zealand for some helpful and incisive advice to hone one's advocacy skills. The Podcasts features 12 episodes, covering helpful and relevant topics such as Case Preparation and Strategy, Cross-examination skills, the Soft Skills of Advocacy and making good written submissions before Court, amongst others. Delivered by professionals in the field, the refresher episodes deliver practical and effective advocacy tips, which are, unfortunately, forgotten too easily with the pressure of routine, and the illusion of comfort that mediocrity brings.

The Advocacy Podcast can be downloaded from [www.theadvocacypodcast.com](http://www.theadvocacypodcast.com) or from Castbox. Happy Advocacy!



## Etiquette: does it need a revival?

By Sounaina Tapsee & Trishala M. Mohabir

Back in the day, barristers were more cautious when it came to etiquette. It seemed effortless to behave in a certain manner to preserve the dignity of the profession. Is it because the Bench and other senior members of the Bar blatantly refused to allow any derogations from the formalistic and rigid manner in which a barrister were to present themselves in court, in presence of other members of the Bar and within the professional milieu? "*Etiquette*", a term, of French origin, has been defined in the *Oxford Dictionary* as a "*list of ceremonial observance of a court*". Etiquette reflects the cultural values and manners which guides the profession in its nobleness and professionalism. Has the importance of the unspoken rules of etiquette, the idiosyncratic mannerism of the Bar diminished with changing times? Undoubtedly, it is not only etiquette that builds up a barrister. Yet, preserving etiquette is what demarcates barristers as professionals. It exudes discipline and serves to represent the uniqueness of this noble profession.

The question that possibly arises is to what extent the



rules of etiquette can be eased out or derogated from in the 21st century? There was a time when a Judge of the United Kingdom could rigidly refuse to hear a case simply because Counsel's suit was black but not black enough. Though at the expense of disproportionality and probably at the risk of injustice, significant importance was given to preserve the cast-iron rules of etiquette. Certainly,

there are some differences in the dress code for men and women. These days, it is a common sight to see poorly dressed and groomed barristers: pastel-coloured suits, revealing clothes, gaudy jewelries, show-toe shoes, bands over regular shirts, amongst others. The culture was for a female barrister to wear a starched white all-in-one collarette or a bib covering their neckline and not to just wear the band over any kind of shirt/blouse. As a matter of choice, there are few types of bands/collarettes, but the idea to retain is to cover the neckline. The same goes for the male counterparts, it should not even be a matter of choice to wear a regular shirt: a wing collar shirt is a must when wearing the band. The soberness in dressing up to appear in court is somewhat lost.

In the words of Sean Jones QC, *"it was all much stuffier back in the day, though. The prize for most outlandish rule of etiquette goes to the criminal lawyer who was not supposed to look their head of chambers in the eye"*. In present times, seniors are less commonly addressed as "Sir or Monsieur", instead junior members of the bar address their seniors by their respective forenames. Has the friendly approach bridged the gap between junior and senior members of the bar? Or are the senior members responsible for derogating from the old rules of etiquette, that it no longer has any relevance to the new generation of barristers?

Prior to being called to the Mauritian Bar, pupils are under the obligation to attend a crash course on etiquette. The attempt to inculcate the rules of etiquette to the prospective barrister begins and ends there and then. Are young barristers sufficiently guided about the invisible rules of the profession? Yet, the newbies of the profession are often Judged and told off for failing to adhere to them. Would the situation be otherwise, had there been a black on white set of rules strictly dedicated to address etiquette? Back in the days, there were fewer barristers and most of the young barristers at the time were mentored. But over the years, with the increasing number of barristers, the concept of mentorship has faded to a certain extent, save in exceptional circumstances.

During the transitional period in between the time there were just about a few hundreds of barristers to nearly over a thousand on the Roll, nothing much has been done to maintain or to transmit the culture of etiquette to the newly called members of the Bar. As the profession has always been an independent field, new members were left on their own when it came to etiquette. Had it been an ongoing practice for senior members of the profession to guide young barristers, the latter would have been more cultured. Fortunate are those who have secured tenancy with the senior members of the Bar and have been favored

with the invaluable guidance of their respective seniors who eventually pass on the cultural mannerism and values of the profession.

With the evolution of time and with social media having an unprecedented influence on a barrister's day-to-day practice, has the traditional etiquette subtly evolved and given rise to a modern set of rules: a modern set of rules that entertains the use of social media? Yet, we wonder how do we reconcile this with paragraph 7 of the Code of Ethics. Some of our Confrères and Consoeurs have been discussing the nitty-gritty of ongoing cases on social media and on the radio. This may not only amount to a breach of the Code of Ethics but also affect the degree of soberness, seriousness and professionalism of this profession. Have we lost the basic cultural values and mannerisms that should have been part and parcel of being a barrister? Has the profession turned into a business where the only aim is to build a clientele in the very few first months of practice? Given the hunger to survive in the profession, we find many of our members actively using social media as a rescuer in hunting clients. It is true that social media has become part of our lives, but has it become a mechanism to survive or thrive professionally. Is it not high time to come up with a set of written guidelines to combine ethical conduct and etiquette?

Ideally, it should not have been an issue whether the rules are written or unwritten. What matters is that a barrister is able to abide to the fundamental etiquettes as far as their professional life is concerned in order to uphold the righteousness of the profession. The way forward is maybe to bring back the concept of mentoring. The know-it-all newbie, keeping their ego aside should be motivated to learn and accept that we are in a profession that requires continuous development. Therefore, a balance has to be struck between the willingness to pass on values and the willingness to be taught. In this way, the cultures and values can be restored or reformulated to adapt to present times.

At the end of the day, this can be boiled down to the fact that all barristers, regardless of their gender have the obligation to dress up for court and to behave in a certain way. As barristers, we are meant to dress up not as if we have a serious job, but in fact because we have one. We have signed up for this! Etiquette is one of the key elements that many barristers today disregard; yet it is key to protect the integrity of the profession. It protects Judges and barristers from accusations of nobbling; they ensure a respectful, orderly court process and promote good communication.





## Working from Home: A Taxation Conundrum?

**“There’s no such thing as a good tax”**

**Winston Churchill**

*By Yakshini Peerthum*

Mandatory lockdowns, border shutdowns, employees quarantining or self-isolating - the COVID-19 pandemic has brought about an unprecedented situation with a flow of measures no one could have foreseen. The repercussions are numerous and worldwide and faced with economic constraint, many employees were forced to resort to working from home.

Mauritius is no exception. While working from home has become the norm for many companies during this pandemic, it does not come without tax wrinkles.

### What does the law say?

In Mauritius, the **Finance (Miscellaneous Provisions) Act 2018** introduced the Work from Home Scheme aiming to provide tax incentives to companies to encourage them to employ homeworkers and provide for flexible working. A person working from home is defined in **Section 17 of the Worker’s Rights Act 2019** as a homeworker, and the arrangement is classified as an ‘atypical’ one.

The tax incentives are provided for by Sections 161(A) (59) and (60) of the Income Tax Act 1995 and they include a deduction of an amount equal to 200 per cent of the emoluments payable to the homeworker (upon satisfying certain conditions) and tax credit of an amount equal to 5 per cent in respect of expenditure in information technology system.

It would seem however that these tax incentives were drafted to apply in a well-thought work from home scheme, where the employer would have provided for

the necessary equipment to the employees and not for employees forced to work from home in a pandemic using their own resources.

During the temporary COVID-safe moment of the pandemic, various amendments were brought to the legislation to cater for the new challenges of working from home. **The Workers’ Rights (working from home) Regulations 2020** therefore included the possibility of an employer to request any worker to work from home, provided a notice of at least 48 hours is given to the worker, providing the employees with the necessary equipment or a refund of any work-related expenses.

### Work from home to work from anywhere!

Cross-border elements, however, make the tax implications way more complicated. The imposition of a border shutdown and travel restrictions also meant that some employees found themselves in a jurisdiction where they do not usually work – the typical example being of a tourist in Mauritius, finding himself or herself having to stay way longer than intended due to the unavailability of flights. Many had no choice but to resume work while they were in Mauritius.

There is also the opposite situation where Mauritian citizens who work abroad, decided to spend their country of work’s lockdown in Mauritius since they could now work remotely from anywhere.

Companies were probably closely monitoring the time spent abroad for fear that their employees would become taxable residents and these companies would gain a taxable presence in Mauritius.

As per our **Income Tax Act**, if an individual stays in Mauritius for more than 183 days in a tax year, he or she will become a tax resident. This, in turn, means that the employee will be liable to be taxed and might need to file a tax return both in Mauritius and in the country where they work.

But the tax consequences do not stop here – because of the tax nexus the employee has created, it is likely that this will lead to the creation of a permanent establishment (PE) and the company will have to be registered in Mauritius for tax purposes and even pay taxes on profits attributable to that PE!

### The Premium Travel Visa

In a view to pre-empt travel restriction issues and attract more tourists, the government of Mauritius has introduced a “premium travel visa”. One can read from the website of the Economic Development Board:

*“The experience of natural beauty and balanced lifestyle that could only be encountered on a rare holiday has now been made available under the Premium Travel Visa to any non-citizen who intends to stay in Mauritius for*

*a maximum period of one year as a tourist, retiree or a professional willing to come with his/her family and carry out his business or work remotely from Mauritius."*

This comes with a full disclaimer; the applicants should not enter the Mauritian labour market and the main place of business and source of income and profits should be outside Mauritius. Obviously, the authorities have foreseen the possibility of the applicants creating a PE in Mauritius.

It is unclear how many people actually took advantage of this premium visa to work remotely from Mauritius and managed to avoid entering the Mauritian market and being considered as a tax resident.

### The worldwide response

As one could anticipate, the unintended possibility of the creation of a PE during the pandemic is a worldwide problem and to provide relief for this situation, many authorities have come up with different measures and policies. The Organisation for the Economic Co-Operation and Development has even issued a notice stating that:

"Tax administrations are therefore encouraged to provide guidance on the application of the domestic law threshold requirements, domestic filing and other guidance to minimise or eliminate unduly burdensome compliance requirements for taxpayers in the context of the COVID-19 crisis."

Ireland's Revenue, listed as a reference, has issued guidance to disregard the presence of an individual in Ireland – and where relevant, in another jurisdiction – for corporate income tax purposes for a company in relation to which the individual is an employee, director, service provider or agent, if such presence is shown to result from travel restrictions related to COVID-19.

Other countries such as Belgium, France, Germany and the Netherlands have entered into specific tax agreements with each other to treat remote working days spent by certain employees in the home location to be a workday performed in the normal work location to avoid additional cross-border tax complications caused by the COVID-19 pandemic.

The Mauritius Revenue Authority has not come up with any such statement or measures. Indeed, a distinction must first be drawn between an employee who was prevented from travelling out of the jurisdiction, and an employee who actively chose to remain in the jurisdiction despite opportunities to return, especially if Mauritius did not shut down the borders for 183 consecutive days.

All in all, it remains a real tax conundrum!

## Question Time!

Theme: Privy Council decisions

1. Which Privy Council decision got people off the capital punishment in Mauritius?
2. To which exotic fruit did the Privy Council refer to in one of its decision?
3. Which Privy Council decision sets out the principle that when a case started before a bench, it should continue before the same bench?
4. When was the first time the Privy Council sat in Mauritius?
5. In which case did the Privy Council find that cyclonic conditions did not amount to 'force majeure'?

*Please send your answers on [mba@mba.intnet.mu](mailto:mba@mba.intnet.mu)  
The answers and the name of the winner will be announced in the next edition.*

We thank all those who have participated to the quiz in our first edition! Exceptionally, 3 prizes were awarded in our first edition to:

**1st Prize:** Namdarkhan Liya Yousrah Um Il Hanna

**2nd Prize:** BUNDHUN-PUDDOO Imaan Hajrah

**3rd Prize:** Budloo Ganesh Vyas

### Answers:

1. Mrs Laure Pillay
2. Mrs Vidya Narayan
3. Mrs Shirin Ameeruddy-Czifra
4. Mrs Emilienne Rouchescoute
5. Mrs Radha Poonoosamy



We thank our Sponsor,  
Laflor by Opium for their generous prizes.



## **RETIREMENT OF FORMER SOLICITOR-GENERAL, MR. DHEERENDRA KUMAR DABEE, G. O. S. K, S. C.**

After a rich career of 39 years as a law officer, Mr. Dheerendra Kumar Dabee, G.O.S.K, S.C., the longest serving Solicitor-General, retired from the service on 27 September 2021. His time at the Attorney General's Office (formerly Crown Law Office) has been characterised from Day One by his work ethics and work rate. It can only be his hard work, the realisation of the mammoth responsibility that comes with occupying the post of Solicitor-General, and his commitment to advising any Government of the day strictly in accordance with the law, which won him the respect and confidence which led him to occupy such a crucial post under no less than 8 different Attorneys General under various electoral mandates.

Despite Me. Dabee's relentless work schedules of unpredictable hot potatoes, he always spared precious minutes for other officers who sought to pick his brain on legal conundrums debilitating them. He had become a walking encyclopedia with his own experience and his accumulated research material for his officers to draw from. He has appeared in interstate arbitrations of the highest order, such as that of The Chagos Marine Protected Area Arbitration (Mauritius v. United Kingdom) before the Permanent Court of Arbitration, amongst others. He has also appeared and has had invaluable contributions in cases which have become judicial precedents, not only in Mauritius, but also within the Commonwealth jurisdictions. One such case that comes to mind is that of *M G C Pointu v The Minister of Education and Science & Anor.* Yet, he has always been self-effacing, humble and approachable.

The Legal Tape wishes the former Solicitor-General a happy and fulfilling retirement.



## **APPOINTMENT OF MR. RAJESH RAMLOLL S.C. AS SOLICITOR-GENERAL**

The country has a new Solicitor-General in the person of Mr. Rajesh Sharma Ramloll, S.C, appointed by the Judicial and Legal Services Commission with effect as from 27 September 2021. Mr. Ramloll did his pupillage with the renowned Mr. James Guthrie QC and Philip Baker QC, following which he was called to the Utter Bar in 1994 and joined the State Law Office, as it was then called, as Temporary State Counsel. Dedicated and committed, he steadily climbed the ladder of responsibilities to become Senior State Counsel in 1999, Principal State Counsel in 2003, Assistant Parliamentary Counsel in 2009, Assistant Solicitor General in 2011, Deputy Solicitor General in 2014, and finally Solicitor General in 2021. He was called to the Inner Bar in 2016.

Me. Ramloll's proficiency resides in International Taxation. He is a Tax Assessor for the OECD, Global Forum for Tax Transparency, and the President of the International Fiscal Association (Mauritius). Despite his busy schedule, he has published more than twenty articles on current issues in international taxation in international tax journals and books. He is also a member of the Fintech and Innovative Driven Regulatory Committee, and the Vice-Chairperson of the Financial Services Commission.

The Legal Tape congratulates Me. Ramloll, S.C. for achieving yet another milestone, and wishes him all the best for the future.



"Perhaps you would like to rephrase your last answer."

## JUBILEE CELEBRATION



### Special achievement

We congratulate Raymond Marrier d'Unienville, QC for completing 65 years at the Bar, and Sir Hamid Moollan, QC, G.O.S.K, for completing 61 years at the Bar.



### 60 Years at the bar

Warm congratulation to Mr Yousuf Mohamed, SC (G.O.S.K) for completing his 60<sup>th</sup> year at the Bar.



### 50 Years at the bar

We also congratulate, Mr Rashad DAUREEAWO, SC, Mr Ravindra BUNWAREE, SC, Mr Subhas Chandra LALLAH, SC, Mr Paul CHONG LEUNG and Mrs Anita BACHA for the celebration of their 50th year at the Bar.



## **CALL CEREMONY**

### **22<sup>nd</sup> SEPTEMBER 2021**

Congratulations to the newest members of the profession who were called to the Bar on 22<sup>nd</sup> September 2021.

- VARADEN, Ritvik
- APPADOO, Koumarah Sanassee
- SUMBAL, Rashmi
- HORILL, Nishita Devi
- ALIPHON, Marie Dominique Emilie
- GENDOO, Muhammad Hishaan Ibn Hassan
- CAUSSY, Diksha
- COLIMALAY, Ezra
- SOODHUN, Muhammad Mujaddid
- LUCHOO, Ourvashee
- HULDAROWA, Tanveer
- AUMEER, Muhammad Andalaliyy FarhadIsmael
- NAMDARKHAN, Liya Youshrah Um Il Hanna
- AUTAR HEMRAZSING, Venusha
- DOOLOOA, Sonali
- CHEEROO, Shaheen Acktar
- PAYNEEANDY, Deishiny Anjali
- KHEDOO, Mohammud Faraaz Khan
- NIAMUT, Mohammad Tahir
- GANGADIN, Divesh Sharma
- BEECHOOK, Shaiya
- CHEETOO, Dave Yanish
- SOOBRAYEN, Lutchmee Manda

## Launch event

New Logo, Newsletter, Guidelines & Celebration of the 11th anniversary of the Seat  
30<sup>th</sup> July 2021





## Blood Donation

27<sup>th</sup> August 2021

# Event

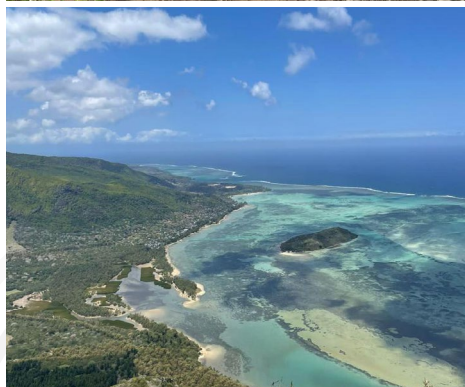
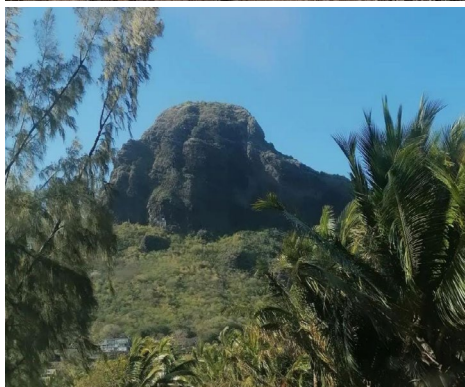




# Event

## Mountain Hike - Le Morne Brabant

2<sup>nd</sup> October 2021







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