

THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2020

Act No. 7 of 2020

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I assent

7th August 2020

PRITHVIRAJ SING ROOPUN, G.C.S.K.

President of the Republic of Mauritius

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An Act

To provide for the implementation of measures announced, in the Budget Speech 2020-2021 and for matters connected, consequential or incidental thereto

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the **Finance (Miscellaneous Provisions) Act 2020**.

2. Banking Act amended

The Banking Act is amended –

(a) in section 2 –

(i) in the definition of “bank”, by adding the following new paragraph –

(d) digital banking business;

(ii) in the definition of “banking licence”, by inserting, after the words “an Islamic banking licence”, the words “, a digital banking licence”;

(iii) by deleting the definition of “moneylender”;

(iv) in the definition of “related party” -

- (A) in paragraph (a), by inserting, after the words “significant interest in”, the words “or controls”;
 - (B) in paragraph (b), by deleting the words “financial institution;” and replacing them by the words “financial institution or of a body corporate which the financial institution controls;”;
- (v) by deleting the definition of “significant interest” and replacing it by the following definition –

“significant interest” means –

- (a) owning, directly or indirectly, alone or together with a related party, or otherwise having a beneficial interest amounting to, 10 per cent or more of the capital or of the voting rights of a financial institution;
- (b) having the ability, directly or indirectly, alone or together with a related party or the power, to appoint 20 per cent or more of the members of the board of a financial institution; or
- (c) directly or indirectly exercising a significant influence over the management of a financial institution, as the central bank may determine;

- (vi) by inserting, in the appropriate alphabetical order, the following new definition –

“digital banking business” means banking business carried on exclusively through digital means or electronically;

- (b) in section 5(1), by inserting, after the words “Islamic banking business”, the words “, digital banking business”;
- (c) in section 7, by inserting, after subsection (7D), the following new subsection -

(7E) A bank which has been granted a banking licence by the central bank to carry on exclusively digital banking business may –

- (a) be exempted from such provisions of this Act;
 - (b) be subject to such terms and conditions and guidelines as the central bank may determine.

- (d) in section 11A(7), in paragraph (a), by inserting, after the words “banking laws and any”, the words “directives,”;

- (e) in section 12(5), by inserting, after the words “Part VI and any”, the words “directives,”;

- (f) in section 14, by adding the following new subsection –
 - (6) The central bank shall, when granting a foreign exchange dealer licence or a moneychanger licence under this section, comply with section 7(2), (4) and (4A) with such modifications, adaptations and exceptions as may be necessary.

- (g) by repealing section 14D;

- (h) in section 18 –
 - (i) in subsection (8), by inserting, after the words “banking laws,”, the words “directives,”;
 - (ii) in subsection (8A)(c), by deleting the word “guidelines” and replacing it by the words “directives, guidelines”;

- (i) in section 20 –
 - (i) in subsection (2), by deleting the words “Subject to subsection (3), every bank shall maintain, in Mauritius, capital of not less than 10 per cent, or such higher” and replacing them by the words “Every bank shall maintain, in Mauritius, capital of such percentage or”;

- (ii) by repealing subsection (3);
 - (iii) in subsection (4), by deleting the words “specified in subsection (3)” and replacing them by the words “or ratio specified in subsection (2)”;
- (j) in section 34 –
 - (i) in subsection (1), by deleting the word “Every” and replacing it by the words “Except where otherwise authorised by the central bank, every”;
 - (ii) in subsection (6)(b), by deleting the words “not later than such period as the central bank may direct but, in any case” and replacing them by the words “except where otherwise authorised by the central bank”;
- (k) in section 37 –
 - (i) in subsection (4), by inserting, after the word “any”, the words “directives,”;
 - (ii) in subsection (7) –
 - (A) in paragraph (a), by inserting, after the word “with”, the words “directives,”;
 - (B) in paragraph (b), by deleting the word “guidelines” and replacing it by the words “directives, guidelines”;
- (l) in section 39 –
 - (i) by inserting, after subsection (5), the following new subsection –
 - (5A) Notwithstanding subsections (4) and (5), the central bank may, upon a request from a financial institution and on just and reasonable grounds shown, grant an approval in writing for the

extension of the appointment of its firm of auditors for an additional period of not more than 2 years.

- (ii) in subsection (14)(e), by inserting, after the words “and with”, the words “directives,”;
- (iii) in subsection (16)(d), by deleting the word “guidelines” and replacing it by the words “directives, guidelines”;
- (iv) in subsection (20), by inserting, after the words “enactment,”, the words “directives,”;
- (m) in section 42(1), by inserting, after the words “banking laws,”, the words “directives,”;
- (n) in section 43(1), by inserting, after the words “terrorism or”, the words “directives,”;
- (o) in section 45 –
 - (i) in subsection (1)(b), by inserting, after the words “regulations,”, the words “directives,”;
 - (ii) in subsection (2), by inserting, after the words “regulations made,”, the words “or directives”;
- (p) in section 64(3)(i), by inserting, after the word “Bureau”, the words “, the Credit Scoring Services Agency established under section 52B of the Bank of Mauritius Act”;
- (q) in section 65(b)(ii), by inserting, after the words “terrorism or”, the words “directives,”;

(r) in section 66 –

(i) by inserting, after subsection (1), the following new subsections –

(1A) The conservator shall have all the powers of the shareholders, directors and officers of the financial institution and may operate the financial institution in its own name unless otherwise specified by the Board.

(1B) The conservator may, with the approval of the Board –

(a) succeed to all rights, titles, powers and privileges of the financial institution or any of its shareholders with respect to the financial institution and its assets; and

(b) without the approval or consent of the financial institution, offer the assets or shares of the financial institution for sale.

(ii) in subsection (3), by adding the following new paragraphs, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (b) being deleted –

(d) execute any instrument in the name of the financial institution; or

(e) initiate, defend and conduct in its name any action or proceedings to which the financial institution may be a party.

(s) in section 67, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), a financial institution shall not be placed under conservatorship for more than 180 days unless the Board determines otherwise.

(t) in section 69, by inserting, after subsection (3), the following new subsection –

(3A) Where the reorganisation plan is refused in writing within a period of 30 days by persons holding not less than one third of the aggregate amount of deposits and creditors comprising not less than one-third in value of the aggregate of the claims of creditors other than subordinated creditors, the conservator may, subject to subsection (3), propose another reorganisation plan to all depositors and other creditors who shall not receive full payment under the plan.

(u) in section 96A (4), by repealing paragraph (a) and replacing it by the following paragraph –

(a) Any complaint made under subsection (3) shall be dealt with by the financial institution in the manner and within such period as provided for in the Ombudsperson for Financial Services Act 2018 or any guideline, instruction or requirement issued thereunder.

(v) in section 97(1), by inserting, after the words “Islamic banking business”, the words “, digital banking business”;

(w) in section 100 –

(i) in the heading, by deleting the word “**Guidelines**” and replacing it by the words “**Directives, guidelines**”;

(ii) in subsection (1), by inserting, after the word “such”, the words “directives,”;

- (iii) in subsection (2), by deleting the word “guidelines” wherever it appears and replacing it by the words “directives, guidelines”;
 - (iv) in subsection (3), by deleting the word “guidelines” wherever it appears and replacing it by the words “directives, guidelines”;
 - (v) in subsection (4), by inserting, after the words “with the”, the words “directives,”;
- (x) by repealing the Fourth Schedule.

3. Bank of Mauritius Act amended

The Bank of Mauritius Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“digital currency” means the central bank digital currency issued by the Bank under section 35(1);

- (b) in section 6, by inserting, after subsection (2), the following new subsection –

(2A) (a) The Bank may, by itself or through its subsidiary, or acting as agent of Government pursuant to section 57, raise loans by the issue of securities for investment in projects or companies promoting the sustainable economic development of Mauritius, including the blue economy and green economy.

(b) Any securities issued under paragraph (a) shall be in such type, form and manner and on such terms and conditions as the Bank may determine.

(c) The Bank may issue such directives, guidelines, instructions or rules as it may determine for the purpose of this subsection.

- (c) in section 35 –
- (i) in subsection (1), by deleting the words “and coins” and replacing them by the words “, coins and digital currency”;
 - (ii) in subsection (2), by inserting, after the words “who issues”, and “or as currency”, the words “digital currency,” and “or digital currency”, respectively;
- (d) in section 36 –
- (i) in the heading, by deleting the words “**and minting of coins**” and replacing them by the words “, **minting of coins and issuing of digital currency**”;
 - (ii) in subsection (1), by adding the following new paragraph –
 - (c) Digital currency issued under this Act shall be in such denomination, design, form and manner as the Bank may, with the concurrence of the Minister, determine.
- (e) in section 37(1)(a), by inserting, after the word “notes”, the words “and digital currency”;
- (f) in section 46(5), by deleting the words “economic development” and replacing them by the words “economic development and any amount so invested shall not be included in the computation of the official foreign reserves of Mauritius”;
- (g) in section 52(2A), by inserting, after paragraph (a), the following new paragraph –
 - (aa) the Credit Scoring Services Agency established under section 52B;
- (h) in section 52A, by inserting, after subsection (1B), the following new subsection –

(1C) The Bank may, on such terms and conditions as it may determine, disclose, or allow access to, the information collected on the Registry to such person or institutions as it may approve, including a public sector agency or a law enforcement agency, to enable the person, institutions including any agency to discharge, or assist it in discharging, any of its functions.

- (i) by inserting, after section 52A, the following new section –

52B. Establishment of Credit Scoring Services Agency

(1) Notwithstanding section 51A (4) or any other enactment, the Bank may, by itself, through a subsidiary or any other legal entity, establish a Credit Scoring Services Agency for the purpose of providing credit scores on an applicant for credit on such terms and conditions as it may determine.

(2) The Bank may, for the purpose of subsection (1) –

- (a) make use of information available in the Credit Information Bureau established under section 52; and
- (b) request any person to provide it with such information as it may consider necessary for the establishment of the Credit Scoring Services Agency.

(3) Notwithstanding section 26 or any confidentiality provisions under any enactment, the Credit Information Bureau and any person to whom a request is made under subsection (2) shall extend assistance to, and comply with the request of, the Credit Scoring Services Agency.

(4) The Bank may impart, on such terms and conditions as it may determine, information maintained in the Credit Scoring Services Agency to –

- (a) any public sector agency or law enforcement agency to enable the public sector agency to discharge, or assist it in discharging any of its functions; or
- (b) such institution and for such purpose as it may determine, where the person from whom the information is sought has given his written consent for the information to be disclosed to the institution.

(5) Where the applicant for credit is not satisfied with the credit score provided by the Credit Scoring Services Agency, he may consult the Credit Scoring Services Agency which shall inform him of the manner in which his credit score was computed and assessed.

(6) The Bank may, for the purpose of this section, make such regulations or issue such directives, instructions or guidelines as it may determine.

(7) In this section –

“credit score” means an assessment of the creditworthiness of an applicant for credit.

4. Building Control Act amended

The Building Control Act is amended –

(a) in section 4(3), by repealing paragraph (a) and replacing it by the following paragraph –

(a) An application for a permit shall be made through the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act 2017 or, in exceptional or unforeseen circumstances, in such manner as the Chief Executive referred to in section 2 of the Local Government Act may approve.

(b) in section 20(3)(aa), by deleting the words “may determine” and replacing them by the words “may determine and in accordance with such guidelines as may be issued”.

5. Build Operate Transfer Projects Act amended

The Build Operate Transfer Projects Act is amended –

(a) by inserting, in the appropriate alphabetical order, the following new definition –

“procurement rules” means procurement rules established by the BOT Projects Unit;

(b) in section 3, by adding the following new subsection –

(3) This Act shall not apply to a BOT project referred to in subsection (2).

(c) by inserting, after section 5A, the following new section –

5B. Services of technical advisory firm or short term consultant

(1) For the purpose of this Act, the BOT Projects Unit may, in accordance with the procurement rules, hire the services of –

(a) a technical advisory firm, to be remunerated by the private party; or

(b) a short term consultant, by direct procurement up to a prescribed value.

(2) The technical advisory firm or short-term consultant shall –

- (a) assist the BOT Projects Unit in its functions; and
- (b) assist the Central Procurement Board in its functions under section 10.

(3) A contracting authority may hire the services of a technical advisory firm to assist it to carry out the procurement –

- (a) of a BOT project not exceeding the prescribed threshold; or
 - (b) of a BOT project above the prescribed threshold through the Central Procurement Board.
- (d) in section 10(1), by deleting the words “, other than a BOT project referred to in section 3(2)” and replacing them by the words “above the prescribed threshold”;
- (e) by inserting, after section 10, the following new section –

10A. Pre-selection of bidders

The Central Procurement Board shall be responsible for the authorisation, approval and carrying out of pre-selection exercises of BOT Projects above the prescribed threshold.

6. Business Registration Act amended

The Business Registration Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“CBRIS” has the same meaning as in the Companies Act;

- (b) by inserting, after section 9B, the following new section –

9C. Central Repository of business licences and information

(1) The Registrar shall be the Central Repository of business licences and information.

(2) For the purpose of subsection (1), every public sector agency shall forward electronically a copy of any permit, licence, authorisation or clearance to the Registrar for publication in CBRIS.

(3) In this section –

“public sector agency” means such agency as may be prescribed.

- (c) in section 13, by repealing subsection (3).

7. Civil Service Family Protection Scheme Act amended

The Civil Service Family Protection Scheme Act is amended –

- (a) in section 2(1), in the definition of “basic unreduced pension”, in paragraph (b) –
- (i) by deleting the words “4 per cent” and replacing them by the words “2 per cent”;
 - (ii) in subparagraph (ii), by deleting the words “was serving as at 30 June 2008” and replacing them by the words “who has served or was serving before 1 July 2008”;
- (b) in section 16, by repealing subsection (4C) and replacing it by the following subsection –

(4C) A public officer or an employee in post as at 30 June 2008, or a member of the Assembly who has served or was serving before 1 July 2008, and who has opted to continue to contribute at the rate of 2 per cent, may, while in service opt to cease to contribute to the Scheme on reaching the age of 60.

(c) in section 25(4A), by repealing paragraph (a) and replacing it by the following paragraph –

(a) A refund of contributions may be effected to a member of the Assembly where no pension is payable in respect of those contributions –

(i) at the time the member reaches the age of 65 or at any time thereafter; or

(ii) where the member opts to cease to contribute to the Scheme at the age of 60.

8. Civil Status Act amended

The Civil Status Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“audition” means an enquiry carried out by the Registrar of Civil Status under section 19A where he suspects an intended marriage between a citizen and a non-citizen to be a fake one;

(b) in section 3(3), by inserting, after paragraph (g), the following new paragraph, the word “and” at the end of paragraph (g) being deleted –

(ga) notwithstanding section 50, amend and rectify, in accordance with this Act, any civil status entry which involves a clerical, typing or numerical mistake; and

(c) in section 9 –

(i) by inserting, after subsection (1), the following new subsection –

(1A) (a) A law practitioner who requests civil status documents on behalf of his client shall produce an original letter of consent duly signed by the client whose civil status document is being requested and specifying the purpose of the request.

(b) In this subsection –

“law practitioner” has the same meaning as in the Law Practitioners Act.

(ii) by repealing subsection (3) and replacing it by the following subsection –

(3) An application for a certificate shall be made to an officer at

–

(a) the Central Civil Status Office; or

(b) any other Civil Status Office in the State of Mauritius.

(d) in section 13, by inserting, after subsection (1), the following new subsection –

(1A) Subject to Article 24 of the Code Civil Mauricien, the use of capital letters, other than at the beginning of any name or surname, shall not be allowed.

(e) in section 19A –

- (i) in subsection (1), by deleting the words “the provisions of this section” and replacing them by the words “this section and an audition is held by the Registrar of Civil Status where he considers it appropriate”;
- (ii) by inserting, after subsection (1), the following new subsections –

(1A) Where the Registrar of Civil Status holds an audition following an application for the publication of an intended marriage, he may allow or reject the celebration of the marriage and shall inform the parties accordingly, stating any reasons for the rejection.

(1B) (a) Any party aggrieved by a decision of the Registrar of Civil Status under subsection (1A) to reject the celebration of a marriage may, within a period not exceeding 30 days from the date he is informed of the decision, apply to the Judge in Chambers for an order to quash the decision.

(b) Upon hearing an application under paragraph (a), the Judge in Chambers shall make an order quashing or upholding the decision of the Registrar of Civil Status or such other order as he considers appropriate.

(1C) Where no application to the Judge in Chambers is made under subsection (1B)(a) or where the Judge in Chambers upholds the decision of the Registrar of Civil Status under subsection (1B)(b), the Registrar of Civil Status may refer the matter to the Commissioner of Police for enquiry.

- (iii) in subsection (2) –
 - (A) in paragraph (A) –

- (I) in subparagraph (i), by deleting the words “publication of” and replacing them by the words “an entry visa is issued by the Passport Officer for the purpose of the publication of the intended marriage and publication of”;
- (II) in subparagraph (iii), by repealing sub subparagraph (C) and replacing it by the following sub subparagraph –

(C) subject to subsection (3), certificates issued by the competent authorities of the country where he last resided for a minimum period of one year before making the application, attesting that –

- (I) he is of good character; and
- (II) he is not a suspect in relation to any pending criminal proceedings, investigation or process;

(B) by repealing paragraph (c), the word “or” being added at the end of paragraph (b);

- (iv) by repealing subsection (3) and replacing it by the following subsection –

(3) (a) Where the non-citizen satisfies the Registrar of Civil Status that he is unable to comply with subsection (2)(a)(iii)(C) because the country from where the documents have been issued is not a party to the Apostille Convention, he may produce an affidavit in

accordance with the laws of the State of Mauritius attesting to the matters specified in that subsection.

(b) In paragraph (a) –

“Apostille Convention” means the Hague Convention Abolishing the Requirement of Legalisation for Foreign Public Documents of 5 October 1961.

(v) by adding the following new subsection –

(4) Subject to this section, a marriage may be celebrated –

(a) at the Central Civil Status Office or any other Civil Status Office in the State of Mauritius; or

(b) on any private premises or other premises.

(f) in section 29 –

(i) in subsection (1) –

(A) by inserting, after paragraph (a), the following new paragraph –

(aa) a Vice-chairperson who shall be a legally qualified person of not less than 3 years' standing;

(B) by adding the following new paragraphs, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –

(d) the Registrar of Civil Status or his representative;

(e) a secretary, who shall be a public officer designated by the Registrar of Civil Status.

(ii) in subsection (2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) The Chairperson and other members of the Council shall be paid such allowance and fee as may be prescribed.

(g) in section 38, by repealing subsection (1) and replacing it by the following subsection –

(1) (a) Any person who has accurate information on a deceased shall, within 48 hours of the death, attend personally at the office of the district where the death took place or where the deceased last resided to declare such death and produce a medical certificate of the cause of death.

(b) The officer shall verify the accuracy of the information on the deceased before registering the death.

(h) in section 60 –

(i) in subsection (1), by deleting the words “Any deed” and replacing them by the words “Subject to subsection (3), any deed”;

(ii) by adding the following new subsection –

(3) (a) Subject to paragraph (b), where any deed containing the acknowledgement of a natural child is made by a mother or a father only, the consent of both parents shall be required.

(b) Where one of the parents has passed away, the deed shall be made by the surviving parent.

9. Code Civil Mauricien amended

The Code Civil Mauricien is amended –

- (a) in Article 664-32, in the second alinéa, by deleting the words “un autre copropriétaire muni” and replacing them by the words “toute personne munie”;
- (b) in Article 664-35, by inserting, after the word “absolue”, the words “des voix”;
- (c) in Article 664-49, by deleting the words “l’article 664-37” and replacing them by the words “l’article 664-35”;
- (d) in Article 664-73, in alinéa 3–1^o, by deleting the words “l’article 2150-2” and replacing them by the words “l’article 2150 2^o”;
- (e) in Article 664-128, by inserting, after the words “un administrateur”, the words “, personne physique ou morale,”;
- (f) in Article 664-130 –
 - (i) in the second alinéa, by inserting, after the words “majorité absolue”, the words “des voix”;
 - (ii) in the third alinéa, by inserting, after the words “majorité” and “majorité absolue”, the words “des voix”, respectively;

- (iii) in the fifth alinéa, by inserting, after the words “majorité absolue”, the words “des voix”;
- (g) in Article 664-140, by deleting the words “la création de nouvelles copropriétés et à celle de nouveaux ensembles immobiliers” and replacing them by the words “tous les ensembles immobiliers et copropriétés”.

10. Companies Act amended

The Companies Act is amended –

- (a) in section 2 –
 - (i) in the definition of “CBRIS” or “Companies and Business Registration Integrated System” –
 - (A) by deleting the words “and the Limited Liability Partnerships Act 2016” and replacing them by the words “, the Limited Liability Partnerships Act and the Value Added Tax Act”;
 - (B) by adding the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
 - (c) registration as a registered person under the Value Added Tax Act;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“independent director” means a director who is a nonexecutive director and who –

- (a) is not an employee;
- (b) does not have material business relationship with the company either directly or as a partner, shareholder, director or senior employee of an organisation that has such relationship with the company;
- (c) does not receive remuneration from the company except remuneration or any other benefit given to him as a director in accordance with section 159;
- (d) is not a nominated director representing a substantial shareholder;
- (e) does not have close family ties with any of the advisers, directors or senior employees of the company;
- (f) does not have cross directorships or significant link with other directors through involvement in other companies or other organisations; or
- (g) has not served on the Board for more than 9 continuous years from the date of his first election;

(b) by repealing section 20A;

(c) in section 133(1), by adding the following new paragraph –

(c) The Board of directors of a public company shall at all times include at least 2 independent directors.

(d) in section 143 –

(i) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (m) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (l) being deleted –

(n) at all times act in a manner which is not, oppressive, unfairly discriminatory, or unfairly prejudicial to shareholders.

(ii) by adding the following new subsection –

(6) Any director who fails to comply with subsection (1), (2), (3), (4) or (5) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 12 months.

(e) in section 319(3), by deleting the words “he shall, on payment of publication costs by an applicant give public notice in 2 daily newspapers having wide circulation in Mauritius” and replacing them by the words “the Registrar shall give notice in the Gazette and by any electronic means”.

11. Construction Industry Development Board Act amended

The Construction Industry Development Board Act is amended, in the Second Schedule, by repealing Part C and replacing it by the following Part –

PART C – GRADES OF CONTRACTORS

Grading designation	Value of contract which a contractor is allowed to undertake (exclusive of VAT) (Rs)
A ⁺	Up to any amount above 1,000 million
A	Up to 1,000 million

B	Up to 500 million
C	Up to 350 million
D	Up to 200 million
E	Up to 125 million
F	Up to 50 million
G	Up to 20 million
H	Up to 10 million

12. Co-operatives Act amended

The Co-operatives Act is amended –

- (a) by inserting, after section 79, the following new section –

79A. Cancellation of lease of State land

Where an inquiry initiated by the Registrar reveals that an agricultural co-operative society has benefited from lease of State land and –

- (a) has failed to develop the land within a period of 2 years as from date of start of the lease;
- (b) has sublet the land to a third party;
- (c) any member of the society has exploited the land for his personal benefit, to the detriment of the interests of the society; or
- (d) has left the land in an abandoned state for 2 years after an initial development,

the lease may, in accordance with section 6 of the State Lands Act, be cancelled.

(b) in section 118 –

(i) in subsection (2), by adding the following new paragraph –

(c) The Registrar may issue guidelines consistent with Government general policy in the context of national emergency situations, natural disasters or any force majeure.

(ii) in subsection (3), by inserting, after the words “a directive”, the words “or any guideline”.

13. Customs Act amended

The Customs Act is amended –

(a) in section 2 –

(i) by deleting the definition of “duty free shop” and replacing it by the following definition –

“duty-free shop” means a shop, at a port or an airport, approved by the Director-General, for the sale of goods –

(a) free of duty, excise duty or taxes to –

(i) a passenger leaving for, or arriving from, a foreign port or airport;

(ii) a master or member of a crew leaving for a foreign port or airport;

(iii) another duty-free shop; or

(iv) a shop under the Deferred Duty and Tax Scheme; or

- (b) to any other person on payment of duty, excise duty or taxes, on such terms and conditions as may be prescribed;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –
 - “passenger” –
 - (a) means any person who travels, or who holds a valid ticket to travel, in an aircraft or a ship; but
 - (b) does not include the master and member of the crew of an aircraft or a ship;
- (b) by inserting, after section 14B, the following new section –

14C. Duty, excise duty and tax liability of principal officer of private company

- (1) The principal officer of a private company shall –
 - (a) be answerable for the doing of all such things as are required to be done by that company under this Act;
 - (b) be required to retain sufficient money or property of the company in order to pay duty, excise duty and taxes which is, are or will become payable by that company; and
 - (c) be personally liable in respect of the duty, excise duty and taxes payable by that company to the extent of any amount he has or should have retained under paragraph (b).

(2) In this section –

“principal officer”, in relation to a private company, means the executive director or any other person who exercises or who is entitled to exercise or who controls or who is entitled to control, the exercise of powers which would fall to be exercised by the Board of directors;

“private company” has the same meaning as in the Companies Act.

(c) in section 24A(1) –

(i) by deleting the words “section 15, 19, 20 or 24 of this Act” and replacing them by the words “section 9A, 15, 19, 20, 24, 49 or 156A of this Act”;

(ii) by inserting, after the words “the Excise Act”, the words “or regulation 20A of the Customs Regulations 1989”;

(d) by inserting, after section 30, the following new section –

30A. Entry of imported goods in multiple or split shipments

The Director-General may allow goods imported by an importer to be –

(a) imported in multiple or split shipments; and

(b) entered by the importer under the same classification that the goods would have been entered if they had been imported in one shipment,

in such manner and on such conditions as the Director-General may determine.

- (e) in section 35, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Any entry made under subsection (1) shall be deemed to be a self-assessment with respect to the particulars contained therein.

- (f) in section 49 –

- (i) by repealing subsection (3) and replacing it by the following subsection

–

(3) Where any person fails to comply with subsection (1), he shall be liable to pay to the Director General a penalty representing 500 rupees in respect of each day of non-compliance, provided that the total penalty payable does not exceed 5,000 rupees.

- (ii) by adding the following new subsections –

(4) The Director-General shall issue to the master, owner or duly authorised agent of a ship or an aircraft a written notice claiming the amount of penalty referred to in subsection (3).

(5) (a) Any person dissatisfied with a notice under subsection (4) may object to the notice in accordance with section 24A(3).

(b) The procedure set out in section 24A(3) and (4) shall apply to an objection under paragraph (a).

(c) Where the person referred to in paragraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the

Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

- (g) in section 66A –
 - (i) in subsection (1A), by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) Where an application is not lodged –
 - (i) within 21 working days, the Director-General shall immediately waive the suspension and clear the goods imported or being exported or release the goods being detained under subparagraph (ia);
 - (ii) by an owner or authorised user for 2 consecutive cases within a period of 6 months, the Director-General shall not take any action under subsection (1A) unless and until the owner or authorised user has lodged an application under subsection (1).
 - (iii) by repealing subsection (5);
- (h) by inserting, after section 66B, the following new section –

66BA. Public notice

The Director-General shall give public notice of –

- (a) his decision to grant an application under section 66B(3); and
- (b) his decision to act under section 66A(1A)(a),

in such form and manner as the Director-General may determine.

- (i) by inserting, after section 66D, the following new section –

66DA. Exclusion from suspension or detention

- (1) Subject to subsection (2), this Part shall not apply to –

- (a) small quantities of goods of a non-commercial nature, intended for personal use, sent in small consignments or contained in the luggage of a passenger, master or crew, excluding spare parts for vehicles;
- (b) goods ordered or shipped before the date of a public notice issued under section 66BA, provided the goods are imported and cleared within 3 months from the date of the public notice;
- (c) goods which have already been imported and are under customs control prior to the public notice; and
- (d) goods which have already been manufactured in Mauritius for home consumption or export prior to the public notice.

(2) (a) The goods referred to in subsection (1)(b) to (d) shall be authentic and genuine.

(b) The authenticity and genuineness of the goods shall be justified by the economic operator.

- (j) by inserting, after section 119A, the following new section –

119B. Fees and charges leviable by agent

Any fees and charges leviable by an agent with respect to the making of bills of entry, handling, unstuffing, storage, documentation, haulage services and such other tasks related to the import and export of consolidated cargo on behalf of economic operators shall be levied at such rate as may be prescribed.

(k) in section 168, by adding the following new subsection –

(4) In this section –

“Deferred Duty and Tax Scheme” means such scheme as may be prescribed, whereby any shop under that scheme may –

(a) export goods free of duty, excise duty and taxes; and

(b) sell goods –

(i) free of duty, excise duty or taxes to visitors, to a duty-free shop or to another shop under that scheme, to a departing citizen of Mauritius, to a diplomatic agent, or to a master or member of a crew leaving for a foreign port or airport; and

(ii) on payment of duty, excise duty or taxes, to any other person.

14. Customs Tariff Act amended

The Customs Tariff Act is amended –

(a) in section 7, by deleting the words “notice published in the Gazette” and replacing them by the words “giving public notice”;

(b) in the First Schedule –

(i) in Part I –

- (A) by deleting the items and their corresponding entries specified in Part I of the First Schedule to this Act;
- (B) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in Part II of the First Schedule to this Act;
- (C) by deleting the items and their corresponding entries specified in Part I of the Second Schedule to this Act;
- (D) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in Part II of the Second Schedule to this Act;

(ii) in Part II –

- (A) in item E11, in sub-item (1), in the third column, by deleting the words “Rs 3,000” and replacing them by the words “Rs 1,000”;
- (B) by adding the following new item and its corresponding entries–

E 110	Any person engaged in inland aquaculture under the Inland Aquaculture Scheme and registered with the Economic Development Board under the Economic Development Board Act 2017	Equipment (excluding office equipment, furniture and vehicles) for the exclusive use of, or in furtherance of, the inland aquaculture project as the Ministry responsible for the subject of fisheries and marine resources may approve
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15. Economic and Financial Measures (Miscellaneous Provisions) Act 2013 amended

The Economic and Financial Measures (Miscellaneous Provisions) Act 2013 is amended, in section 3, in paragraph (h), in the proposed new subsection (3B)(b)(iii), by deleting the words “such guidelines” and replacing them by the words “such directives, guidelines”.

16. Economic Development Board Act 2017 amended

The Economic Development Board Act 2017 is amended –

(a) in section 2 –

(i) by deleting the definition of “Minister” and replacing it by the following definition –

“Minister” means the Minister to whom the responsibility for the subject of finance is assigned;

(ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Smart and Innovative Mauritius Development certificate” means a Smart and Innovative Mauritius Development certificate issued under the Smart and Innovative Mauritius Development Scheme;

“Smart and Innovative Mauritius Development Scheme” means the Smart and Innovative Mauritius Development Scheme specified in the Second Schedule;

(b) in section 5(1)(k), by inserting, after the words “the Real Estate Development Scheme”, the words “, the Yacht Promotion Scheme”;

(c) in section 14(1), by inserting, after paragraph (d), the following new paragraph, the word “or” at the end of that paragraph (d) being deleted –

(da) has ceased the economic activity for which he has been registered; or

(d) in PART IV –

(i) in Sub-part B, in the heading, by deleting the words “**and e-Commerce Certificate**” and replacing them by the words “, **e-Commerce Certificate and Smart and Innovative Mauritius Development Certificate**”;

(ii) by inserting, after section 17A, the following new section –

17B. Application for Smart and Innovative Mauritius Development certificate

(1) Any person who intends to engage in a smart and innovative-driven project under the Smart and Innovative Mauritius Development Scheme shall make an application to the Chief Executive Officer for a Smart and Innovative Mauritius Development certificate in such form and manner as the Economic Development Board may determine.

(2) An application under subsection (1), in respect of items 1 to 6 of the Second Schedule, shall be made in accordance with guidelines issued by the Economic Development Board.

(iii) by repealing the following Sub-part –

Sub-Part G – Promotion and Development of Sports

27A. Sports Economic Commission

There shall be for the purposes of this Sub-part a commission to be known as the Sports Economic Commission.

27B. Objects of Commission

The objects of the Commission shall be to –

- (a) promote Mauritius as an international centre for the hosting of international multi-disciplinary sports events;
- (b) facilitate and promote the Mauritius Sportstech Incubator to start-ups;
- (c) regulate, facilitate and issue approval to existing and new sports infrastructure development under the PPP model; and
- (d) facilitate the development of track and trail under the sponsorship and partnership of the private sector to promote Sports Tourism.

27C. Functions of Commission

The functions of the Commission shall be to –

- (a) determine whether a proposal under the private and public partnership shall bring significant economic benefits;
- (b) set out the relevant requirements and criteria and issue the necessary approval in such manner as may be prescribed.

27D. Composition of Commission

The Commission shall consist of –

- (a) the Chief Executive Officer or his representative, who shall be the chairperson;
- (b) a representative of the Prime Minister's Office;
- (c) a representative of the Ministry responsible for the subject of sports;
- (d) a representative of the Ministry responsible for the subject of finance; and
- (e) 2 representatives of the private sector, to be appointed by the Prime Minister on such terms and conditions as the Prime Minister may determine.

27E. Interpretation of this Sub-part

In this Sub-part –

“Commission” means the Sports Economic Commission.

and replacing it by the following Sub-part –

Sub-Part H – Promotion and Development of Sports

27B. Sports Economic Commission

There shall be for the purposes of this Sub-part a commission to be known as the Sports Economic Commission.

27C. Objects of Commission

The objects of the Commission shall be to –

- (a) promote Mauritius as an international centre for the hosting of international multi-disciplinary sports events;
- (b) facilitate and promote the Mauritius Sportstech Incubator to start-ups;
- (c) regulate, facilitate and issue approval to existing and new sports infrastructure development under the PPP model; and
- (d) facilitate the development of track and trail under the sponsorship and partnership of the private sector to promote Sports Tourism.

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The functions of the Commission shall be to –

- (a) determine whether a proposal under the private and public partnership shall bring significant economic benefits;
- (b) set out the relevant requirements and criteria and issue the necessary approval in such manner as may be prescribed.

27E. Composition of Commission

The Commission shall consist of –

- (a) the Chief Executive Officer or his representative, who shall be the chairperson;
- (b) a representative of the Prime Minister's Office;
- (c) a representative of the Ministry responsible for the subject of sports;
- (d) a representative of the Ministry responsible for the subject of finance; and
- (e) 2 persons having experience in the field of sports, to be appointed by the Prime Minister on such terms and conditions as the Prime Minister may determine.

27F. Interpretation of Sub-part

In this Sub-part –

“Commission” means the Sports Economic Commission.

- (iv) by adding the following new Sub-part –

Sub-Part I – Business Obstacle Alert Mechanism

27G. Business Obstacle Alert Mechanism

(1) There shall be, for the purpose of business facilitation, a Business Obstacle Alert Mechanism.

(2) The functions of the Business Obstacle Alert Mechanism shall be to –

- (a) enable an enterprise to log in any bottlenecks in relation to delays in the determination of

licences, permits, authorisations or other clearances;

(b) enquire about any issue and make recommendations to public sector agencies; and

(c) report and publish any remedial action taken.

(e) in section 30(1), by deleting the words “Second Schedule” and replacing them by the words “Third Schedule”;

(f) by repealing the First Schedule and replacing it by the First Schedule set out in the Third Schedule to this Act;

(g) by inserting, after the First Schedule, the Second Schedule set out in the Fourth Schedule to this Act, the existing Second Schedule being renumbered as Third Schedule.

17. Environment and Land Use Appeal Tribunal Act amended

The Environment and Land Use Appeal Tribunal Act is amended, in section 5, by repealing subsection (8) and replacing it by the following subsection –

(8) The Tribunal shall, not later than 15 working days after the period of 21 days under subsection (4)(ae) lapses, examine whether the appeal is trivial, frivolous or vexatious and may, depending on the examination, set aside the appeal.

18. Environment Protection Act amended

The Environment Protection Act is amended –

(a) in section 54(2), by inserting, after paragraph (b), the following new paragraph, the comma at the end of paragraph (b) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (a) being deleted –

(c) had submitted a statement of concern in response to a notice published under section 20,

(b) in section 59, by repealing subsection (2);

(c) in section 62(1), by repealing paragraph (e), the word “and” being added at the end of paragraph (d);

(d) in Part XA, in the heading, by deleting the words “**ADVANCE RECYCLING FEE**” and replacing them by the words “**MANUFACTURER, ASSEMBLER OR IMPORTER**”;

(e) in section 69B –

(i) by deleting the definitions “advance recycling fee”, “customs control”, “electrical and electronic equipment” and “import”;

(ii) by inserting, in the appropriate alphabetical order, the following new definition –

“importer” has the same meaning as in the Customs Act.

(f) by repealing section 69C;

(g) in section 69D(1), by deleting the words “electrical and electronic equipment” and replacing them by the words “such goods as may be prescribed”;

(h) by repealing sections 69E, 69F and 69G;

- (i) in section 96(2) –
 - (i) by repealing paragraph (fa) and replacing it by the following paragraph–
 - (fa) for the goods in respect of which a manufacturer, an assembler or an importer is required to be registered under section 69D;
 - (ii) in paragraph (g), by repealing subparagraph (iii) and replacing it by the following subparagraph –
 - (iii) imposing producer responsibility obligations on every manufacturer, assembler or importer in respect of such goods as may be prescribed;

19. Excise Act amended

The Excise Act is amended –

- (a) in section 2 –
 - (i) by deleting the definition of “sugar sweetened non-alcoholic beverages”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“sugar sweetened products” means –

- (a) non-alcoholic beverages containing sugar, including juices, milk-based beverages and soft drinks; and
 - (b) non-staple sugar sweetened food products;
- (b) in section 52B –
 - (i) in the heading, by deleting the words “, **other than retreaded tyres**”;
 - (ii) by deleting the words “, other than retreaded tyres” wherever they appear;
- (c) in the First Schedule –
 - (i) in Part I –
 - (A) by deleting the items and their corresponding entries specified in Part I of the Fifth Schedule to this Act;
 - (B) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in Part II of the Fifth Schedule to this Act;
 - (C) by inserting, in the appropriate numerical order, the items and their corresponding entries specified in the Sixth Schedule to this Act;
 - (ii) in Part IA, in Sub-part A, in item 20, in the second column, by deleting the words “and any parastatal body” and replacing them by the words “and any statutory corporation”;
- (d) in the Second Schedule, in Part I –

- (i) by deleting the item “Importer or manufacturer of sugar sweetened non-alcoholic beverages” and its corresponding entries;
- (ii) by inserting, in the appropriate alphabetical order, the following new item and its corresponding entries –

Importer or manufacturer of sugar sweetened products	500	To import, manufacture and sell sugar sweetened products
--	-----	--

(e) in the Sixth Schedule –

- (i) by deleting the words “, other than retreaded tyres” wherever they appear;
- (ii) by deleting the words –

R is the rate of refund of 2,000 rupees per tonne for waste tyres exported, whether shredded or not, or recycled into reusable goods, other than retreaded tyres;

and replacing them by the words –

R is the rate of refund of –

(A) 2,000 rupees per tonne for waste tyres exported, whether shredded or not, or recycled into reusable goods; or

(B) 25 rupees for any tyre retreaded locally;

20. Financial Reporting Act amended

The Financial Reporting Act is amended, in section 63, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) The National Committee on Corporate Governance shall be a body corporate.

21. Financial Services Act amended

The Financial Services Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“moneylender” means a person, other than a bank or a non-bank deposit taking institution, whose business is that of moneylending or who provides, advertises or holds himself out in any way as providing that business, whether or not he possesses or owns property or money derived from sources other than the lending of money, and whether or not he carries on the business as a principal or as an agent;

“Peer-to-Peer Lending” means a financial business activity which enables a person to lend funds through an online portal or electronic platform which matches lenders and borrowers;

(b) in section 7 –

(i) in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon

–

(d) shall, pursuant to its objects and functions and where it deems necessary, request the competent authorities or any other entity to furnish to the Commission the necessary

statistical information within such time frame as the Commission may determine;

- (e) shall, in consultation with, and with the approval of the competent authorities, collect the required information from the relevant entities, where the information requested under paragraph (d) is not furnished within the time frame determined by the Commission.

- (ii) by adding the following new subsection –

- (7) In subsection (2)(d) –

“other entity” includes ultimate and intermediate financial holding companies, incorporated in Mauritius, which have, within the group, at least one subsidiary or joint venture, or such other ownership structure as the Commission may determine, which holds a licence under the relevant Acts issued by the Commission.

- (c) in section 9, by adding the following new subsection –

(6) In the absence of an appointed Chief Executive, the powers set out in sections 27, 28 and 53 and Part VIII shall be exercised by such employee as the Board may appoint for that purpose.

- (d) by inserting, after section 14, the following new section –

14A. Licensing of moneylenders

(1) (a) Subject to subsection (2), no person shall engage in the business of moneylending in Mauritius without a licence granted by the Commission.

(b) Section 14 shall apply to the grant of a licence to a moneylender as it applies to a licence granted under that section, with such modifications, adaptations and exceptions as may be necessary.

(c) No person, other than a company, shall be granted a licence under this section.

(2) Every moneylender shall comply with such prudential requirements as by the Commission may specify.

(3) The Commission may, by guidelines, instructions or directives, require every moneylender to comply with such provisions of this Act as it considers appropriate, so as to ensure effective supervision of moneylenders.

(4) (a) The Commission may cause an inspection of the operations and affairs of a moneylender to be made by its officers or such other duly qualified person as it may appoint, so as to assess whether the moneylender is complying with the financial services laws and any guidelines, instructions or directives issued by the Commission.

(b) Where the Commission appoints a duly qualified person to conduct an inspection under paragraph (a), the costs incurred in that connection may be recovered, in whole or in part, by the Commission as if it were a civil debt.

(5) This section shall not apply to a loan made by or provided by any person specified in the Fifth Schedule.

(6) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

- (e) in section 28, by repealing subsection (6) and replacing it by the following subsection –

(6) A licensee who intends to surrender his licence to the Commission –

- (a) shall give notice of the proposed surrender and of its date to the Commission not less than 30 days before the date of the proposed surrender;
- (b) shall, before giving notice under paragraph (a), make arrangements for the transfer of its business to another licensee;
- (c) shall, after the date of surrender, certify to the Commission that all his client accounts have been transferred;
- (d) shall provide to the Commission an undertaking, in writing, by the transferee that the business has been transferred to it;
- (e) shall specify the measures taken by the licensee for the discharge of his liabilities;
- (f) shall specify the date on which the termination is to be effective;
- (g) shall comply with such other matters as may be specified in the guidelines.

- (f) by inserting, after section 30, the following new sections –

30A. Extension to file Annual Financial Statement

(1) The Commission may extend the period specified in section 30(3)(a) during an emergency period.

(2) In this section –

“emergency period” means –

- (a) a period of public emergency referred to in Chapter II of the Constitution;
- (b) a period during which a curfew order, or similar restriction on the movement of persons is in force under any enactment on the ground of public order, public health or public safety; or
- (c) a period where Mauritius has been affected by a natural disaster.

30B. Exemption from filing Annual Financial Statement

The Commission may, by rules, exempt a person or any class of persons from the requirement to comply with section 30(1) where it is of the opinion that it would not be practicable for that person or class of persons to comply with that section.

30C. Duties of auditors

(1) Where in the course of his audit, an auditor of a licensee of the Commission becomes aware of any matter which gives the auditor reasonable grounds to believe that –

- (a) there has been a material adverse change in the risks inherent in the business of the licensee with the potential to jeopardise the ability of the licensee to continue as a going concern;
- (b) the licensee may be in contravention of this Act, any regulations made under this Act, any FSC Rules or any directions issued by the Commission;
- (c) a financial crime has been, is being or is likely to be committed;
- (d) serious irregularities have occurred; or
- (e) there has been non-compliance with the laws of Mauritius,

the auditor shall report such matter in writing to the Commission.

(2) Notwithstanding any other enactment, no duty to which an auditor of a licensee of the Commission may be subject shall be regarded as breached by reason of his communicating in good faith to the Commission any information under subsection (1).

- (g) in section 52(2)(b), by deleting the words “2 employees” and replacing them by the words “4 employees”;
- (h) by adding the Fifth Schedule set out in the Seventh Schedule to this Act.

22. Food and Agricultural Research and Extension Institute Act amended

The Food and Agricultural Research and Extension Institute Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“designated employee” means an employee designated as such by the Chief Executive Officer for the purpose of section 11A;

- (b) by inserting, after section 11, the following new section –

11A. Production data

(1) For the purpose of research activities in non-sugar agriculture, food production and forestry, a designated employee may, at any reasonable time and with the consent of the owner or occupier of a production unit, enter the premises of the production unit to obtain production data and any other data in connection with production.

- (2) In this section –

“production unit” means a farm, a greenhouse, a hydroponic centre, a livestock farm, including a deer farm, a net house, an open field, a poultry unit or such other production unit as the Institute may determine.

- (c) in section 20(2), by inserting, after paragraph (b), the following new paragraph–

(ba) for the registration of farmers and agro processors engaged, on a commercial basis, in the production of food crops, fruits, ornaments, cash crops, cattle, goat, sheep, poultry, pig, rabbit and processed agricultural products and such other activity as the Institute may determine;

23. Foundations Act amended

The Foundations Act is amended by repealing section 50B.

24. Freeport Act amended

The Freeport Act is amended, in section 7(3), in paragraph (a)(v), by deleting the words “which have been” and replacing them by the words “which shall be”.

25. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

(a) in section 2 –

(i) by deleting the definition of “limited payout machine” and replacing it by the following definition –

“limited payout machine” means –

- (a) an electromechanical machine;
- (b) a virtual, multiplayer station or stand-alone roulette machine; or
- (c) any other device,

which complies with such technical standards as the Board may approve and which, on insertion of a coin, bank note, player card, electronic credit, token, or similar object or on payment of any other consideration, enables a person to play a game approved by the Authority, whereby the person, by reason of skill, or through an element of chance or both, receives electronic credits, tokens, jackpots or tickets that are exchangeable in return for prizes and that are limited to –

- (i) one opportunity or more to play a further game;
- (ii) electronic credits, tokens, jackpots or tickets for one or more cash prizes with a combined retail monetary value not exceeding 10,000 rupees or such other amount as may be prescribed; or
- (iii) cash equivalent to the amount that the person inserts in the machine;

- (ii) by deleting the definition of “sporting event” and replacing it by the following definition –

“sporting event” means a horse-race or football league which takes place outside Mauritius;

- (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“bet-related service” means any activity or service, including, but not limited to, any digital, electronic or financial service which facilitates the placing or offering of bets in Mauritius;

- (b) in section 7 –

- (i) in subsection (1), by repealing paragraph (ga) and replacing it by the following paragraph –

(ga) on receipt of a complaint, or on its own initiative, set up an appeal committee in such manner as may be prescribed;

- (ii) by repealing subsection (2);

- (c) by repealing section 28B and replacing it by the following section –

28B. Technical standards for gaming machines

(1) Every gaming machine operator shall ensure that every gaming machine on its premises complies with such technical standards as the Board may approve and publish in the *Gazette*.

(2) (a) All gaming machines and their jackpot systems shall be tested against such laboratory test as the Board may approve and publish in the *Gazette*.

(b) The laboratory test under paragraph (a) shall include an examination of the software and all games on a gaming machine.

(c) A certificate of any test under paragraph (a) shall be submitted to the Authority.

(3) The operator of any gaming machine shall install a firewall –

(a) certified by an international gaming laboratory approved by the Authority; and

(b) designed to prevent –

(i) remote access to the hardware, software and server of gaming machine; and

(ii) the tampering with a gaming machine controlled remotely.

(4) Every gaming machine operator shall seek the approval of the Authority to –

- (a) update, erase, delete or clear data; or
- (b) change the software,

in a gaming machine.

(5) The mechanical meters, game box, jackpot system and logic area of any gaming machine shall be sealed by inspectors of the Authority.

(d) in section 29A, by repealing subsection (4);

(e) in section 29C –

(i) in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –

(b) move a limited payout machine from one site to another without notifying the Authority.

(ii) by adding the following new subsection –

(4) A limited payout machine operator shall ensure that all limited payout machines found on his premises comply with such technical standards as the Board may approve and publish in the Gazette.

(f) in section 44, by repealing subsection (5) and replacing it by the following subsection –

(5) The Board may, on application made for the conduct of fixed odds bet on football matches taking place outside Mauritius, issue a bookmaker licence authorising the applicant to operate at such place as the Board may approve.

- (g) by repealing section 45 and replacing it by the following section –

45. Betting on football matches taking place outside Mauritius

No betting on football matches taking place outside Mauritius shall be conducted by a bookmaker except for those football matches referred to in his rules of fixed odds bet approved by the Board.

- (h) in section 52A, by repealing subsection (2) and replacing it by the following subsection –

(2) An application under subsection (1) shall be made in such form and manner as the Board may approve.

- (i) in section 53A, by repealing subsection (2) and replacing it by the following subsection –

(2) An application under subsection (1) shall be made in such form and manner as the Board may approve.

- (j) in section 65, by repealing subsection (2) and replacing it by the following subsection –

(2) An application under subsection (1) shall be made in such form and manner as the Board may approve.

- (k) in section 90A, by repealing paragraph (c) and replacing it by the following paragraph –

(c) such other event as the Board may determine.

(l) in section 96(4A), by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

(i) a limited payout machine operator.

(m) in section 114(9), in paragraph (b), by inserting, after the words “gaming machine”, the words “, an amusement machine”;

(n) by inserting, after section 134B, the following new section –

134C. Offering a bet-related service without holding a licence

Any person who offers a bet-related service without holding a licence shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 2 years.

(o) in section 156(4), by inserting, after the word “activity”, the words “, other than a charitable, benevolent or social activity,”;

(p) in the Third Schedule, in CATEGORY 4 –

(i) in the first column, by deleting the words “event or contingency” and replacing them by the words “football matches taking place outside Mauritius”;

(ii) in the third column, by deleting the words “12 months” wherever they appear and replacing them by the words “Yearly or part thereof”;

(q) in the Fourth Schedule, in item 4, in the second column, by deleting the words “any event or contingency other than on local horserace” and replacing them by the words “football matches taking place outside Mauritius other than on local horse-race”;

- (r) in the Fifth Schedule –
 - (i) in Part I, in CATEGORY 3 –
 - (A) in item 1, in the second column, by deleting the words “10 per cent of gross stakes and 24,000 rupees in respect of each race meeting or 10 per cent gross stakes and 16,000 rupees in respect of each race meeting” and replacing them by the words “12 per cent of gross stakes in respect of each race meeting”;
 - (B) in item 1A, in the second column, by deleting the words “10 per cent of gross stakes and 24,000 rupees per week” and replacing them by the words “12 per cent of gross stakes per week”;
 - (C) in item 2, in the second column, by deleting the words “10 per cent” wherever they appear and replacing them by the words “12 per cent”;
 - (ii) in Part I, in CATEGORY 4 –
 - (A) in the first column, by deleting the words “any other event or contingency other than a local race” and replacing them by the words “football matches taking place outside Mauritius”;
 - (B) in the second column, by deleting the words “10 per cent of gross stakes and 24,000 rupees per week per place of business” and replacing them by the words “12 per cent of gross stakes per week”;
 - (iii) in Part I, in CATEGORY 6 –

- (A) in the item “Sweepstake organiser”, in the second column, by deleting the words “10 per cent” and replacing them by the words “12 per cent”;
 - (B) in the item “Limited payout machine operator”, in the second column, by deleting the words “10 per cent” and “500,000 rupees” and replacing them by the words “12 per cent” and “one million rupees”, respectively;
 - (C) in the item “Amusement machine operator”, in the second column, by deleting the words “5,000 rupees” and replacing them by the words “500 rupees per machine”;
- (iv) in Part II, CATEGORY 4, in the first column, by deleting the words “any other event or contingency other than a local race” and replacing them by the words “football matches taking place outside Mauritius”.

26. Human Resource Development Act amended

The Human Resource Development Act is amended –

- (a) in section 2 –
 - (i) by deleting the definition of “insured person”;
 - (ii) by deleting the definition of “Minister” and replacing it by the following definition –

”Minister” means the Minister to whom responsibility for the subject of human resource development is assigned;
- (b) in section 18 –

- (i) in subsection (1), by deleting the words “, who is an insured person,”;
- (ii) by inserting, after subsection (5A), the following new subsection –
 - (5B) Notwithstanding this section, during the period –
 - (a) 1 April 2020 to 30 June 2020, every employer in the tourism sector shall, in respect of every employee, pay a training levy of one per cent and the rate to be remitted to the Council under subsection (3)(e) for the National Training Fund shall be 0.5 per cent;
 - (b) 1 July 2020 to 30 June 2021, every employer shall, in respect of every employee, pay a training levy of one per cent and the rate to be remitted to the Council under subsection (3)(e) for the National Training Fund shall be 0.5 per cent.
- (iii) in subsection (6), by inserting, in the appropriate alphabetical order, the following new definition –

”charitable institution” has the same meaning as in the Income Tax Act;

27. Immigration Act amended

The Immigration Act is amended –

- (a) in section 5(1) –
 - (i) by repealing paragraph (g) and replacing it by the following paragraph–
 - (g) he is a person who holds immovable property under the Integrated Resort Scheme, Real Estate Scheme, Invest Hotel Scheme, Property

Development Scheme or Smart City Scheme, the purchase price of which is not less than 375,000 US dollars or its equivalent in any other hard convertible foreign currency where the exchange rate to be used to calculate the US dollar equivalent shall be the selling rate in force at the time of signature of the title deed;

- (ii) by repealing paragraph (i) and replacing it by the following paragraph –
 - (i) he is the spouse, dependent child, parent or other dependent of a person to whom paragraph (g), (h) or (ha) applies.

(b) in section 5A –

- (i) in subsection (1)(aa), by deleting the words “500,000 US dollars” and replacing them by the words “375,000 US dollars”;
- (ii) in subsection (5)(a), by inserting, after the words “at the expiry of a period of 3 years of his occupation permit,”, the words “within the 10 year occupation permit period”;
- (iii) in subsection (5A) –
 - (A) by inserting, after the words “at the expiry of a period of 3 years of his residence permit,”, the words “within the 10 year residence permit period”;
 - (B) by deleting the words “Part I” and replacing them by the words “item 4 of Part II”;
- (iv) by inserting, after subsection (5AA), the following new subsection –

(5AB) Notwithstanding subsections (5), (5A) and (5AA), any person who has been a holder of an occupation permit or residence permit for at least 3 years immediately before 1 September 2020 and who satisfies the criteria specified in Part III of the First Schedule to the Economic Development Board Act 2017, may, on application, be granted the status of permanent resident.

- (v) in subsection (5B), by deleting the words “(5), (5A) or (5AA)” and “10 years as from the expiry date of his occupation permit or residence permit, as the case may be” and replacing them by the words “(5), (5A), (5AA) or (5AB)” and “20 years as from the expiry date of his occupation permit or residence permit or issue date of the permanent residence permit, as the case may be”, respectively;
 - (vi) in subsection (6), by deleting the words “(5), (5A) or (5AA)” and replacing them by the words “(5), (5A), (5AA) or (5AB)”;
- (c) in section 9A –
- (i) in subsection (4)(a)(i), by deleting the words “3 years” and replacing them by the words “10 years”;
 - (ii) by adding the following new subsection –
 - (9) In the case of an investor or a self-employed non-citizen, an occupation permit issued for a period of 3 years, and valid on 1 September 2020, shall be extended for a period of 10 years as from the date of the expiry of the occupation permit.
- (d) in section 9B(3), by deleting the words “section 9A(2) to (7)” and replacing them by the words “section 9A(2) to (7) and (9)”;
- (e) by inserting, after section 9G, the following new section –

9H. Right to invest by professional and retired non-citizen

(1) The holder of an occupation permit as professional or the holder of a residence permit as a retired non-citizen may invest in any business provided that –

- (a) he is not employed in the business;
- (b) he does not manage the business; and
- (c) he does not derive any salary or employment benefits from the business.

(2) Notwithstanding subsection (1), a holder of an occupation permit as professional may hold shares in a business where he is employed provided that he is not a majority shareholder.

28. Income Tax Act amended

The Income Tax Act is amended –

(a) in section 2 –

(i) in the definition of “manufacture”, by repealing paragraph (b) and replacing it by the following paragraph –

(b) includes the –

- (i) assembly of parts into a piece of machinery or equipment or other product;
- (ii) retreading of used tyres;
- (iii) recycling waste

(ii) by deleting the definition of “solidarity levy”;

(b) in section 7(2), by deleting the word “Any” and replacing it by the words “Subject to section 16C, any”;

(c) in section 16C –

(i) by deleting the words “3.5 million” wherever they appear and replacing them by the words “3 million”;

(ii) in subsection (2), by deleting the words “5 per cent” and replacing them by the words “25 per cent”;

(iii) by inserting, after subsection (2), the following new subsection –

(2A) The solidarity levy payable by an individual in an income year under subsection (1) shall not exceed 10 per cent of the sum of –

(a) his net income excluding the lump sum specified in paragraph (d) of the definition of “leviable income” in section 16B; and

(b) dividends in paragraphs (b) and (c) of the definition of “leviable income” in section 16B.

(d) in section 18(6), by inserting, after the words “solidarity levy” wherever they appear, the words “under the Value Added Tax Act”;

(e) in section 24, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding any other provision of this Act, where, in an income year, a person has incurred capital expenditure on electronic, high precision or automated machinery or equipment on or after 1 July 2020, he shall be allowed, in that income year, a deduction of that capital expenditure, provided no deduction has been claimed under subsection (1).

- (f) by inserting, after section 24A, the following new section –

24B. Expenditure incurred on medical research and development

(1) Subject to subsection (2), where, in an income year, a person engaged in medical research and development incurs expenditure on medical research and development, he may deduct from his gross income twice the amount of that expenditure in that income year provided the research and development is carried out in Mauritius.

(2) Where a deduction has been claimed under paragraph (1), no deduction shall be allowed in respect of the same expense under section 24 or section 161A (55).

- (g) in section 27 –

- (i) by inserting after subsection (4), the following new subsection –

(4A) Where, in an income year, a person claims a bedridden next of kin as a dependent, no other person shall claim that bedridden next of kin as a dependent in that income year.

- (ii) in subsection (5) –

(A) in paragraph (c), by deleting the words “50,000 rupees” and replacing them by the words “85,000 rupees”;

(B) in paragraph (d), by deleting the words “50,000 rupees” and replacing them by the words “80,000 rupees”;

(iii) in subsection (6), by deleting the words “50,000 rupees and 50,000 rupees” and replacing them by the words “85,000 rupees and 80,000 rupees”;

(iv) in subsection (7) –

(A) in the definition of “dependent”, by adding the following new paragraph –

(d) a bedridden next of kin;

(B) by inserting, in the appropriate alphabetical order, the following new definition –

“bedridden next of kin”, in respect of a person, means the bedridden father, mother, grandfather, grandmother, brother or sister of that person or of his spouse, provided that the bedridden next of kin is –

(a) eligible to the carer’s allowance payable under the National Pensions Act; and

(b) under the care of that person.

(h) in section 50, by inserting, after subsection (1), the following new subsections–

(1A) Notwithstanding the other provisions of this Act, but subject to subsection (1B), the tax payable by a company deriving income from life insurance business, shall be –

(a) the normal tax payable; or

(b) 10 per cent of the relevant profit,

whichever is the higher.

(1B) In this section –

“normal tax payable” means the tax payable on the net income calculated under regulation 17 of the Income Tax Regulations 1996;

“relevant profit” means profit attributable to shareholders in respect of an income year –

(a) as reduced by capital gain attributable to shareholders where such gain has been credited to the income statement of the company; and

(b) as increased by any capital loss attributable to shareholders where such loss has been debited to the income statement of the company,

for that income year.

(i) in section 50B(1) –

(i) by inserting, after the word “submit”, the word “electronically”;

(ii) by deleting the words “and manner”;

(j) in section 50I –

(i) by deleting the definition of “book profit”;

(ii) by inserting, in the appropriate alphabetical order, the following new definition –

“accounting profit” means the profit derived by an operator from all its activities and computed in accordance with the International Financial Reporting Standards;

- (k) in section 50J –
- (i) in subsection (1), by deleting the word “book” and replacing it by the word “accounting”;
 - (ii) by inserting, after subsection (2), the following new subsection –

(2A) The levy under subsection (1) shall be calculated at the rate of 5 per cent of the accounting profit and 1.5 per cent of the turnover of the operator in respect of the year of assessment commencing on 1 July 2020 and in respect of every subsequent year of assessment.
- (l) in section 50L(13), by deleting the words “a company which is exempt under items 11, 11A, 13, 26, 28 to 32 and 34 to 38 of Part II of Sub-part C of the Second Schedule and its net income shall be deemed to be its” and replacing them by the words “the exempt income of a company under items 11, 11A, 13, 26, 28 to 32 and 34 to 38 of Part II of Sub-part C of the Second Schedule and any other items in the Second Schedule as may be prescribed and that exempt income shall be included in its”;
- (m) in section 57, by deleting the words “and 24A” and replacing them by the words “, 24A and 24B”;
- (n) by inserting, after section 67J, the following new section –

67K. Expenditure incurred on patents and franchises

- (1) Where, in an income year, a company incurs –
- (a) expenditure for the acquisition of patents and franchises; and

- (b) costs to comply with international quality standards and norms,

it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

(2) Where a company claims a deduction in respect of patents and franchises under this section, it shall not be entitled to annual allowance in respect of those patents and franchises under section 63.

- (o) in section 93 –

- (i) in subsection (1), by inserting, after the words “income tax”, the words “, including the solidarity levy under section 16C,”;

- (ii) in subsection (4A)(b), by deleting the words “, by registered post,”;

- (p) in section 96 –

- (i) in subsection (2), by deleting the word “Where” and replacing it by the words “Subject to subsection (2A), where”;

- (ii) by inserting, after subsection (2), the following new subsection –

(2A) Where the emoluments referred to in subsection (2) exceeds 230,769 rupees in a month, the employer shall withhold an additional tax on the amount exceeding 230,769 rupees at the rate of 25 per cent, provided that the additional tax withheld does not exceed 10 per cent of total emoluments.

- (q) in section 106(1) –

- (i) by inserting, after the word “submit”, the word “electronically”;

- (ii) by deleting the words “and at the same time pay tax, if any,” and replacing them by the words “and pay tax, if any, electronically,”;
- (r) in section 111A(1), in the definition of “work”, by deleting the words “(a) and (j)” and replacing them by the words “(b) and (k)”;
- (s) in section 111K(4A)(b), by deleting the words “, by registered post,”;
- (t) in section 112 –

(i) by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to this Act, every person who, in an income year –

(a) derives –

- (i) total net income of an amount exceeding the Category A Income Exemption Threshold specified in the Third Schedule;
- (ii) gross income, derived from any business, exceeding 2 million rupees;
- (iii) emoluments in respect of which tax has been withheld under section 93;
- (iv) income which has been subject to tax deduction at source under section 111C;
or

- (b) has leviable income under section 16B or chargeable income,

shall, in respect of that income year, submit electronically to the Director-General, not later than 15 October following that income year, a return in such form and manner as the Director-General may determine, specifying –

- (i) the income exemption threshold to which the person is entitled under section 27;
- (ii) the interest relief allowable under section 27A; and
- (iii) such other particulars as may be required in the form of the return and, at the same time, pay electronically any tax payable in accordance with the return.

(ii) by repealing subsections (3) and (4);

- (u) in section 116B(3), by deleting the words “by a company or a société”;
- (v) in section 119, in subsections (1) and (2), by inserting, after the word “submit”, the word “electronically”;
- (w) in section 120(1), by inserting, after the word “submit”, the word “electronically”;
- (x) in section 129A(3)(a), by deleting the words “registered post” and replacing them by the words “registered post or electronically”;
- (y) in section 152, by repealing subsection (2) and replacing it by the following subsection –

(2) (a) Subject to paragraph (b), a refund under subsection (1) shall be made within a period of 60 days of the due date for the submission of the return or the date of receipt of the claim, whichever is the later.

(b) Where the Director-General requests a person to submit any document or information in respect of a claim for refund of excess income tax under this section, the time limit for the refund shall run from the date of receipt of all such documents and information requested.

(z) in section 161A –

(i) in subsection (45) –

(A) by deleting the words “30 June 2019” wherever they appear and replacing them by the words “31 December 2020”;

(B) in paragraph (b), by deleting the words “30 June 2020” and replacing them by the words “30 June 2022”;

(ii) in subsection (46) –

(A) in paragraph (c), by deleting the words “December 2019” and replacing them by the words “December 2021”;

(B) in paragraph (d), by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –

(iii) from 1 July 2020 to 31 December 2020, not exceed 7 million rupees.

(iii) in subsection (57)(b), by deleting the words “as may be prescribed” and replacing them by the words “as the Director General may determine”;

(iv) by inserting, after subsection (58), the following new subsection –

(58A) (a) Subject to paragraph (b), where, during the period 1 July 2020 to 30 June 2023, a manufacturing company incurs capital expenditure on new plant and machinery, it shall be allowed, in the year of acquisition and in each of the 2 subsequent income years, a tax credit of an amount equal to 15 per cent of the cost of the new plant and machinery.

(b) In this subsection –

“plant and machinery” does not include motor cars.

(v) by adding the following new subsections –

Additional investment allowance to companies affected by COVID-19

(64) (a) Subject to paragraph (b), where a company has, during the period 1 March 2020 to 30 June 2020, incurred capital expenditure on the acquisition of new plant and machinery, it shall, in addition to the deduction to which it may be entitled under section 63, be allowed a deduction of 100 per cent of the capital expenditure so incurred by way of investment allowance in respect of the income year in which the expenditure is incurred.

(b) A company shall be entitled to the additional allowance under paragraph (a) provided that it satisfies the Director-General that it has been adversely affected by COVID-19.

(c) In this subsection –

“COVID-19” has the same meaning as in section 150B(1);

“plant and machinery” does not include motor cars.

Extension of time for payment of corporate income tax for companies operating in the tourism industry

(65) Notwithstanding this Act or section 21R(2) of the Mauritius Revenue Authority Act, any company engaged in an activity in the tourism industry specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996 is and having an accounting period ending on any date during the period September 2019 to June 2020 shall pay the tax due in accordance with its annual return of income submitted under section 116 as follows –

- (a) half of the tax on or before 29 December 2020;
and
- (b) the remainder on or before 28 June 2021.

(66) Notwithstanding this Act, where a company specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996 is required to pay tax under Sub-part AA for any quarter and the due date for payment falls during the calendar year 2020, it shall pay the tax as follows –

- (a) half of the tax on or before 29 December 2020;
and
- (b) the remainder on or before 28 June 2021.

(aa) in the Second Schedule –

(i) in Part I –

(A) by deleting the following item –

23. The SIC Development Co. Ltd

(B) by inserting, in the appropriate alphabetical order, the following new items –

A subsidiary company of the Bank of Mauritius SIC Development Co. Ltd

(ii) in Part II, in Sub-part C –

(A) in item 35, by deleting the word “incorporated” and replacing it by the words “which has started its operations on or”;

(B) by adding the following new items -

(46) Income derived from inland aquaculture in Mauritius, by a company which has started its operations on or after 4 June 2020, for a period of 8 successive income years starting from the income year in which the company has started its operations.

(47) Income derived by a company which has started its operations in Mauritius on or after 4 June 2020 and approved by the Higher Education Commission as being a branch campus of an institution which ranks among the first 500 tertiary institutions worldwide whose ranking at the time of registration, for a period of 8 successive income years starting from the income year in which the institution has started its operations.

(48) Income derived from the manufacturing of nutraceutical products by a company which has started its operations

on or after 4 June 2020 for a period of 8 successive income years starting from the income year in which the company has started its operations.

(ab) in the Third Schedule, in Part I, by deleting the table and replacing it by the following table –

Individual	(Rs)
Category A	325,000
Category B	435,000
Category C	515,000
Category D	600,000
Category E	680,000

29. Information and Communication Technologies Act amended

The Information and Communication Technologies Act is amended –

(a) in section 2 –

(i) by deleting the definition of “charging principles” and replacing it by the following definition –

“charging principles” means the principles which –

(a) may be prescribed for use in determining the amounts to be charged from or by a licensee under an access agreement and an interconnection agreement; or

(b) may be specified under such determinations, directives and guidelines as the Authority may issue from time to time;

- (ii) in the definition of “universal service”, by deleting the words “to be provided by a licensee to an area or sector not served or adequately served by the service” and replacing them by the words “of a defined nature and quality, of which the availability, accessibility or affordability to the end-users is not adequate and has to be improved through a designated public operator”;

- (b) in section 10, by deleting after the words “grant a licence” and replacing them by the words “grant a licence other than a licence to operate a radiocommunication service subject matter of an allocation”;

- (c) in section 18(1) –
 - (i) in paragraph (f), by deleting the words “licensees and the approval of prices,” and replacing them by the words “licences and the regulation of”;

 - (ii) by repealing paragraph (k) and replacing it by the following paragraph –
 - (k) establish and monitor the filing of reports, including financial, costing and other related reports, by licensees on the provision of information and communication services, including telecommunication services, in conformity with such guidelines, directives and determinations as the Authority may issue or review from time to time;

- (d) in section 24 –
 - (i) in subsection (2), by deleting the words “make a written application to the Authority in the prescribed form” and replacing them by the words “, either of his own motion or upon invitation, make a written application to the Authority in the appropriate form”;

 - (ii) by inserting, after subsection (2), the following new subsections –

(2A) Subject to subsection (2), where the Authority invites for applications for licences, it may use such competitive process as it may deem appropriate, including but not limited to auctioning.

(2B) (a) Notwithstanding subsection (2), for such classes of network or service specified in the First Schedule, the Authority shall grant a class licence to all persons meeting prescribed eligibility criteria.

(b) The class licence referred to in paragraph (a) shall not be issued to individual service providers and may be subject to registration.

- (iii) in subsection (6), by inserting, after the words “of the”, the word “complete”;
- (iv) in subsection (9), by inserting, after the word “fee”, the words “and furnishes such bank guarantee”;
- (v) in subsection (11), by inserting, after the word “motion”, the words “, forfeit a bank guarantee furnished by the licensee”;
- (vi) in subsection (12), by inserting, after the words “Authority proposes to”, the words “forfeit a bank guarantee furnished by the licensee, or”.

30. Insolvency Act amended

The Insolvency Act is amended –

- (a) in section 8(4)(a), by deleting the words “28 days” and replacing them by the words “14 days”;
- (b) in section 100, by repealing subsection (1A);

- (c) in section 123, in subsection (4A)(a), by deleting the words “, or any creditor where no committee of inspection is appointed,” and replacing them by the words “or any creditor”;
- (d) in section 137, by repealing subsection (1A);
- (e) in section 142, by repealing subsection (11);
- (f) in section 144, in subsection (3A)(a), by deleting the words “, or any creditor where no committee of inspection is appointed,” and replacing them by the words “or any creditor”;
- (g) in section 180(d), by deleting the words “2 months” and replacing them by the words “one month”;
- (h) in section 181(2), by deleting the words “28 days” and replacing them by the words “14 days”;
- (i) in section 183, by repealing subsection (1A);
- (j) in section 185, by repealing subsections (1A) and (3A);
- (k) in section 234, by repealing subsection (2A);
- (l) by inserting, after section 237, the following new section –

237A. Power of Court to cram down

(1) Subject to subsection (5), this section shall apply where –

- (a) a deed of company arrangement between a company and its creditors or any class of its creditors has been voted on at the watershed meeting;
- (b) the creditors meant to be bound by the deed of company arrangement are placed in 2 or more classes of creditors for the purpose of voting on the deed of company arrangement at the relevant meeting;
- (c) at least one class of creditors resolves that the company executes the deed of company arrangement; and
- (d) at least one class of creditors does not resolve that the company executes the deed of company arrangement.

(2) Notwithstanding section 232, the Court may, on the application of an administrator or, with leave of the Court, on the application of a company or creditor, approve the deed of company arrangement and order that the deed of company arrangement be binding on the company and all classes of creditors intended to be bound by the deed of company arrangement.

(3) The Court shall not make an order under subsection (2) unless –

- (a) creditors representing at least 75 per cent in value of all creditors who are intended to be bound by the deed of company arrangement voting in person, by proxy vote or by postal vote, have voted in favour of the deed of company arrangement; and
- (b) it is satisfied that no provision of the deed of company arrangement would be –

- (i) oppressive or unfairly prejudicial to, or unfairly discriminatory against, one or more of the creditors; or
- (ii) contrary to the interests of the company as a whole.

(4) Subject to subsection (5), a deed of company arrangement that is binding pursuant to an order under subsection (2) shall be deemed to be a deed of company arrangement approved by all creditors at a watershed meeting held on the date of the order.

(5) Sections 241, 262, 266(2)(a) and 266(3)(a) shall not apply to a deed of company arrangement which is binding pursuant to an order under subsection (2).

31. Insurance Act amended

The Insurance Act is amended –

- (a) in section 88(1)(b), by inserting, after the words “payment of compensation”, the words “or any other payment”;
- (b) in section 90(2)(b), by deleting the words “compensation to meet only”;
- (c) in section 92, by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (g) being deleted –
 - (i) the determination of payments made from the Compensation Fund by the managing committee.

32. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

- (a) in section 39, by repealing subsection (1A) and replacing it by the following subsection –

(1A) Where a purchaser fails to satisfy any requirement specified in item (zf) of the Eighth Schedule, the Registrar-General shall, by written notice, make an assessment of the amount of duty or tax which would otherwise be payable and claim such amount from the parties to the transaction.

- (b) in section 45A(9) –

(i) in paragraph (a), by deleting the words “section 161A(46)” and replacing them by the words “section 161A(45)”;

(ii) by inserting, after paragraph (a), the following new paragraph –

(aa) the transfer of a portion of freehold land during the period from 1 July 2020 to 31 December 2020 to a company registered under section 161A(45) of the Income Tax Act during the period 1 July 2020 to 31 December 2020, for the construction of a housing estate thereon of at least 5 residential units, shall be exempted from payment of land transfer tax under this Act;

(iii) in paragraph (b) –

(A) in subparagraphs (i) and (ii), by deleting the words “section 161A(46)” and replacing them by the words “section 161A(45)”;

(B) by adding the following new subparagraph, the comma at the end of subparagraph (ii) being deleted and replaced by the

words “; or” and the word “or” at the end of subparagraph (i) being deleted –

(iii) 7 million rupees, where the project is registered under section 161A(45) of the Income Tax Act during the period 1 July 2020 to 31 December 2020,

(C) by inserting, after the words “30 June 2020”, the words “in respect of a housing unit falling under subparagraph (i) or (ii) and, on or before 30 June 2022, in respect of a housing unit falling under subparagraph (iii)”;

(c) in the Eighth Schedule –

(i) in item (e)(xiv), in the second column, by deleting the words “Part III” and replacing them by the words “Part II, Part III”;

(ii) in items (p) and (q), by deleting the words “Real Estate Development” and replacing them by the words “Invest Hotel”;

(iii) in item (zf) –

(A) in sub-item (ii), by deleting the words “the Economic Development Board certifies such use” and replacing them by the words “in the deed there is an undertaking from the purchaser that the land will be used for the construction of a warehouse”;

(B) in sub-item (ii), by deleting the words “the Economic Development Board certifies such use” and replacing them by the words “in the deed there is an undertaking from the purchaser that the building will be used as a warehouse”;

(iv) by adding the following new item and its corresponding entries, the full stop at the end of item (zk) being deleted and replaced by a semicolon –

(zl)	witnessing the transfer of shares, assets or property to a subsidiary of the Bank of Mauritius.	Part II, Part III and Part VIA
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33. Limited Liability Partnerships Act amended

The Limited Liability Partnerships Act is amended by repealing section 9A.

34. Limited Partnerships Act amended

The Limited Partnerships Act is amended by repealing section 9A.

35. Local Government Act amended

The Local Government Act is amended, in section 117 –

(a) in subsection (2) –

(i) by lettering the existing provision as paragraph (a);

(ii) in the newly lettered paragraph (a), by deleting the words “, subject to subsection (3A),”;

(iii) by adding the following new paragraphs –

(b) No application fee shall be payable for the application of a Building and Land Use Permit.

(c) (i) An application for a Building and Land Use Permit shall be made through the National Electronic Licensing System.

(ii) Where an application for a Building and Land Use Permit is approved, the permit shall, subject to this Act, be issued through the National Electronic Licensing System.

(b) by repealing subsection (3A);

(c) in subsection (10), by adding the following new paragraph –

(c) Notwithstanding paragraph (a)(i), no fee shall be payable for the issue of a Building and Land Use Permit for the construction of a pharmaceutical manufacturing factory, food processing plant or warehouse.

(d) in subsection (15), by inserting, in the appropriate alphabetical order, the new definitions -

“person aggrieved” means a person whose application for an Outline Planning Permission or a Building and Land Use Permit has not been approved by a Municipal City Council, Municipal Town Council or District Council;

“National Electronic Licensing System” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act 2017;

36. Mauritius Agricultural Marketing Act amended

The Mauritius Agricultural Marketing Act is amended –

(a) in section 2, by deleting the definition of “prescribed area”;

(b) in section 10, by inserting, after paragraph (f), the following new paragraph –

(fa) operate and manage a national wholesale market;

(c) by inserting, after Part IV, the following new Part –

PART IVA – NATIONAL WHOLESALE MARKET

25A. Functions of national wholesale market

A national wholesale market shall –

- (a) provide the necessary infrastructure for the handling of fruits and vegetables for onward sale;
- (b) put in place a fair and transparent mechanism for setting the price of fruits and vegetables with a view to ensuring that planters obtain a reasonable price for their produce;
- (c) provide a modern and accessible market information system on the evolution in the price of the produce referred to in paragraph (b); and
- (d) have such other functions as may be prescribed.

(d) by repealing section 13 and replacing it by the following section –

13. Declaration of controlled products

The Minister may, by regulations, declare any product of Mauritius or any imported product to be a controlled product.

(e) in section 17, by deleting the words “prescribed area” wherever they appear.

37. Mauritius Cane Industry Authority Act amended

The Mauritius Cane Industry Authority Act is amended, in section 24 –

- (a) in subsection (3)(b), by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –

- (iii) Integral sugar.

- (b) by adding the following new subsection –

- (6) A miller may, with the authorisation of the Control and Arbitration Committee, deliver cane juice or any other intermediate product in sugar processing to a person engaged in the production of products other than sugar.

38. Mauritius Deposit Insurance Scheme Act 2019 amended

The Mauritius Deposit Insurance Scheme Act 2019 is amended –

- (a) in section 15, by adding the following new subsection –

- (4) The Agency may, with the approval of the Board, outsource the investment of the Fund to the Bank.

- (b) in section 21, by inserting, after subsection (1), the following new subsection –

- (1A) Notwithstanding subsection (1), compensation shall be paid where conservatorship fails and the member institution is in compulsory liquidation.

(c) by inserting, after section 29, the following new section –

29A. Indemnity

(1) The directors, the Chief Executive Officer, every officer, every Consultant and every agent of the Agency shall be indemnified by the Agency against all losses and expenses incurred by any of them by reason of any challenge to, or liability arising out of, a contract entered into.

(2) A person referred to in subsection (1) shall not be liable to the Agency for any loss or expense incurred by the Agency on account of the insufficiency or deficiency of value of, or title to, any property or security acquired or taken on behalf of the Agency, unless such loss or expense was due to wilful default in the execution of his duties under this Act.

(3) The Agency, the Board or any director, officer, Consultant or agent of the Agency shall not be liable, in respect of any act done or omitted to be done in the execution, in good faith, of its or his duties under this Act or any regulations made thereunder.

39. Mauritius Ex-Services Trust Fund Act repealed

The Mauritius Ex-Services Trust Fund Act is repealed.

40. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

(a) in section 20, by inserting, after subsection (3), the following new subsection –

(3A) Where an aggrieved person or his representative is absent at 2 consecutive sittings of the Committee to which he has been duly convened, the case shall be struck out unless the Chairperson is satisfied that the absences were due to illness or any other reasonable cause.

(b) by inserting, after section 24, the following new sections –

24A. Mode of service and transmission of documents

Any correspondence, notice of assessment, determination or other notice or document required to be served on, or given to, any person by the Director-General may be served or given by –

- (a) transmitting it electronically through such device as the Director-General may approve;
- (b) leaving it at, or sending it by post to, his usual or last known place of business or residence; or
- (c) delivering it personally to him.

24B. Setting up of system for secure electronic services and payment of taxes

The Director-General may approve or set up such system as he considers appropriate for the –

- (a) secure electronic service of notices and documents; and
- (b) payment of taxes.

24C. E-tax account or tax representative e-tax account

(1) (a) Every person who is required to submit a return or statement under any Revenue Law shall be allocated an e-tax account by the Director-General.

(b) A tax representative shall, in addition to his e-tax account, be allocated a tax representative e-tax account.

(2) An e-tax account or a tax representative e-tax account under subsection (1) shall be secured by a password known only to the holder of the e-tax account or of the tax representative e-tax account.

(3) A person who has been allocated an e-tax account shall use his e-tax account and a tax representative who has been allocated a tax representative e-tax account shall use his tax representative e-tax account to –

(a) file a return, a statement of income or other document to the Director-General; or

(b) make a payment required under a Revenue Law to the Director-General.

(4) Any filing or payment under subsection (3) shall be complete at the time the filing or payment, as the case may be, reaches the electronic repository designated by the Director-General to receive that filing or payment.

(5) Where the Director-General sends a communication to a person on his e-tax account, he may notify that person of the communication by –

(a) telephone via short message service or such other application as the Director-General may approve; or

(b) electronic mail.

(6) In this section –

“tax representative” means a person who submits, on behalf of another person, a return or statement under any Revenue Law.

(c) in the Fifth Schedule –

(i) in the item “Customs Act”, by inserting, after the words “24A(5),” the words “49(5)(c),”; and

(ii) by inserting, after the item “Customs Act”, the following new item –

Customs Regulations 1989, in so far as it relates to regulation 20A

41. Medical Council Act amended

The Medical Council Act is amended –

(a) in section 22 –

(i) in subsection (1)(ca), by deleting the words “such examination as the Council thinks fit” and replacing them by the words “an examination”;

(ii) by adding the following new subsection –

(4) For the purpose of subsection (1)(ca), the examination shall, on behalf of and with the administrative assistance of the Council, be conducted by such examining body of international repute as the Minister may, after consultation with the Council, approve.

(b) in section 24, by repealing subsection (5).

42. National Pensions Act amended

The National Pensions Act is amended –

(a) in section 2, in the definition of “surcharge”, by deleting the words “section 45A” and replacing them by the words “section 30D or 45A, as the case may be”;

(b) in section 13 –

(i) in subsection (1), by deleting the words “Subject to subsection (2) and to the other provisions of this Act” and replacing them by the words “Subject to this Act”;

(ii) by inserting, after subsection (1), the following new subsections –

(1A) Notwithstanding subsection (1), no person shall be eligible to become an insured person after 31 August 2020.

(1B) (a) Where a person has, pursuant to subsection (1), become an insured person prior to 1 September 2020, that person shall remain an insured person on or after 1 September 2020 until he ceases to be an insured person under this Act.

(b) No contribution shall be payable by a person referred to in paragraph (a) or by the employer of that person in respect of any period following the end of the month of August 2020.

(c) Every benefit under this Act, other than the benefit under Part VA or such other benefit as may be prescribed, which is payable to an insured person shall be calculated –

- (i) in accordance with this Act; and
- (ii) on the amount of the contribution paid by him.

- (iii) in subsection (2), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
 - (b) No contribution shall be payable by a person referred to in paragraph (a) or by the employer of that person in respect of any period following the end of the month of August 2020.
- (iv) in subsection (3), in paragraph (a), by repealing subparagraph (i);
- (c) in section 15, by adding the following new subsection, the existing provision being numbered as subsection (1) –
 - (2) Section 13(1A), (1B) and (1C) shall apply to an insured person referred to in subsection (1).
- (d) by repealing sections 17, 17A, 17AA, 17AB, 17AC, 17B and 18;
- (e) in section 19(1), by inserting, after the words “sections 17(1)(a)”, the words “, 30B, 30C”;
- (ea) in section 24(2)(b)(i)(A), by deleting the words “as a passenger”;
- (f) by inserting, after Part V, the following new Part –

PART VA – CONTRIBUTION SOCIALE GÉNÉRALISÉE

30A. Interpretation of Part VA

In this Part –

“CSG” means the *contribution sociale généralisée* payable under section 30B;

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“participant” means –

- (a) an employee of such category as may be prescribed;
- (b) a self-employed of such category as may be prescribed; or
- (c) a person of such category as may be prescribed, who is liable to pay the CSG.

30B. CSG

(1) (a) Every participant and every employer of a participant, as applicable, shall pay the CSG to the Director-General at such rate as may be prescribed and in such manner, and at such times, as may be prescribed.

(b) The rate of the CSG for an employee shall be in respect of such remuneration as may be prescribed.

(2) (a) The employer of a participant shall, at the time of paying to the participant his remuneration for any period, deduct from the remuneration of the participant the CSG and remit that CSG to the Director-General.

(b) Every employer shall, in respect of CSG paid, submit an annual return or monthly return, as the case may be, in such form and manner, and at such times, as may be prescribed.

(c) Any return submitted under paragraph (b) may provide for such information as may be prescribed.

(3) CSG shall be payable in respect of the month of September 2020 and for every subsequent month.

(4) Any CSG, including any penalty and interest, under section 30D, collected by the Director-General shall be credited to the Consolidated Fund.

30C. Assessments on employers and participants

(1) Where the Director-General has reason to believe that an employer or a participant has not paid the appropriate amount of CSG under section 30B, he may, at any time, claim the amount of CSG due by giving the employer or the participant, as the case may be, written notice of assessment.

(2) Where an assessment is made under subsection (1), the amount of CSG claimed, excluding any penalty and interest under section 30D, shall carry a penalty not exceeding a percentage to be prescribed of the amount of additional CSG claimed.

(3) Where the Director-General has given notice of assessment under subsection (1), the employer or the participant, as the case may be, shall pay the CSG specified in the notice within 28 days of the date of the notice of assessment.

(4) (a) Where an employer or a participant is dissatisfied with a notice of assessment under subsection (1), he may, within 28 days of the date of the notice of assessment, object to the assessment in a form approved by the Director-General and sent to him by registered post or electronically.

(b) The provisions of section 131A of the Income Tax Act shall apply to any objection made under paragraph (a).

30D. Penalty and interest on unpaid CSG

(1) Without prejudice to any legal proceedings which may be instituted under section 45, where an employer fails to pay to the Director-General the whole or part of any CSG, he shall be liable to pay to the Director General –

(a) in addition to the CSG, a penalty of 10 per cent of any CSG remaining unpaid; and

(b) in addition to the CSG and penalty under paragraph (a), interest at the rate of one per cent per month or part of the month during which the CSG remains unpaid.

(2) No penalty and interest payable under subsection (1) shall be recoverable by the employer from any employee.

30E. Benefit in respect of CSG

(1) There shall be paid, in respect of the CSG paid, such benefit as may be prescribed.

(2) Any benefit payable under subsection (1) shall be –

(a) on such terms and conditions as may be prescribed; and

(b) paid out of the Consolidated Fund.

30F. Regulations under Part VA

(1) The Minister may make such regulations as he thinks fit for the purposes of this Part.

(2) Any regulations made under subsection (1) may provide for anything connected, consequential or incidental to CSG.

(g) in section 37(3)(a), by deleting the words “under this Act” and replacing them by the words “under this Act, other than such other benefits as may be prescribed”;

(h) in section 45, in subsection (1)(a), by inserting, after the word “benefit”, the words “, including a benefit payable under Part VA,”.

43. National Savings Fund Act amended

The National Savings Fund Act is amended –

(a) in section 2 –

(i) in the definition of “employee”, by repealing paragraph (c) and replacing it by the following paragraph –

(c) includes a non-citizen, other than –

(i) a non-citizen employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of less than 2 years;

(ii) a non-citizen who holds a work permit and is an employee of a foreign contractor engaged in the implementation of a project which is funded up to not less than 50 per cent of the estimated project value, from grant or concessional financing, as the Ministry responsible for the subject of finance may approve, from a foreign State;

(ii) by deleting the definition of “recycling fee”;

(iii) in the definition of “retirement”, in paragraph (b)(vi), by deleting the words “and where the employee has opted to set up a business with the assistance of the Small Enterprises and Handicraft Development Authority under section 43(2)(c) of the Employment Rights Act”;

(iv) by inserting, in the appropriate alphabetical order, the following new definition –

“participant” has the same meaning as in the National Pensions Act;

(b) in section 5 –

- (i) in subsection (3), by deleting the words “an employee who is an insured person in the service of an employer referred to in section 17(2A) of the National Pensions Act,” and replacing them by the words “a participant”;
 - (ii) in subsection (4), by deleting the words “an employee who is an insured person referred to in section 17(2A) of the National Pensions Act” and replacing them by the words “a participant”;
- (c) in section 5B(1) –
 - (i) by repealing paragraph (c);
 - (ii) in paragraph (d), by deleting the words “and the recycling fee”;
- (d) in section 5C –
 - (i) by repealing subsection (1) and replacing it by the following subsection –

(1) Every employee who is registered under section 84 of the Workers’ Rights Act 2019 shall be entitled to a transition unemployment benefit.
 - (ii) by inserting, after subsection (1), the following new subsection –

(2) Where an employee is registered under subsection (1), the supervising officer of the Ministry responsible for the subject of labour and employment relations shall, under section 84(5) of the Workers’ Rights Act 2019, notify the Permanent Secretary of the entitlement of the employee to the transition unemployment benefit.
 - (iii) by adding the following new subsections –

(4) Notwithstanding subsection (3), a worker referred to in section 84(2A) of the Workers' Rights Act 2019 shall, where his employment is terminated following the expiry of the Covid-19 period, and he reckons at least 30 days' and but less than 180 days' continuous employment with the same employer as at the date of the termination of his employment, whether on a fixed term agreement or not, be entitled to the payment of a transition unemployment benefit of 5,100 rupees per month for the period starting on 1 July 2020 and ending on 31 December 2020.

(5) Upon information received from the supervising officer of the Ministry responsible for the subject of labour and employment relations under section 84(8A) of the Workers' Rights Act 2019, the transition unemployment benefit shall cease to be payable.

- (e) in section 5D(3), by repealing paragraph (b);
- (f) in the First Schedule –
 - (i) in item 1, in the second column, in paragraph (b), by deleting the words “insured persons under section 13(1) of the National Pensions Act” and replacing them by the word “participants”;
 - (ii) in item 2, in paragraph (a), by deleting the words “insured persons under section 13(1) of the National Pensions Act” and replacing them by the word “participants”;
- (g) in the Third Schedule –
 - (i) in item 1(a), by deleting the words “and of the recycling fee”;
 - (ii) by deleting item (2);
 - (iii) in item 3, by deleting the words “or 2(a)”;

(h) by repealing the Fourth Schedule and replacing it by the following Schedule –

FOURTH SCHEDULE

[Section 5C]

**PART I – TRANSITION UNEMPLOYMENT BENEFIT
FOR PERIOD STARTING ON 1 APRIL 2020
AND ENDING ON 31 MARCH 2021**

Period after termination of employment or registration with supervising officer	Rate of benefit per month
First 6 months	90% of basic wage or salary
From 7 th month to end of 12 th month	60% of basic wage or salary

**PART II – TRANSITION UNEMPLOYMENT BENEFIT
FOR ANY PERIOD OTHER THAN PERIOD SPECIFIED IN PART I**

Period after termination of employment or registration with supervising officer	Rate of benefit per month
First 3 months	90% of basic wage or salary
From 4 th month to end of 6 th month	60% of basic wage or salary
From 7 th month to end of 12 th month	30% of basic wage or salary but not less than 3,000 rupees

In this Schedule –

“basic wage or salary” means –

- (a) where the pay period is a month, the basic wage or salary payable for the complete month immediately preceding the month in respect of which the entitlement arises; or

- (b) where the pay period is less than a month, the equivalent monthly basic wage or salary payable for the relevant pay periods preceding the month in respect of which entitlement arises;

“registration” means registration with the supervising officer under section 84 of the Workers’ Rights Act 2019;

“supervising officer” means the supervising officer of the Ministry responsible for the subject of labour and employment relations.

44. Non-Citizens (Employment Restriction) Act amended

The Non-Citizens (Employment Restriction) Act is amended, in section 3, by repealing subsection (6) and replacing it by the following subsection –

- (6) Notwithstanding subsections (1) and (2) –
 - (a) a holder of an occupation permit issued under the Immigration Act;
 - (b) a holder of a residence permit issued under section 5(1)(g) of the Immigration Act;
 - (c) a non-citizen who has been granted a permanent residence permit under section 5A of the Immigration Act; or
 - (d) a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme prescribed under the Economic Development Board Act 2017,

may engage in any occupation for reward or profit, or be employed, without a permit issued under this Act during the period covered by the occupation permit, permanent residence permit or residence permit or during the period he is a member of the Mauritian Diaspora Scheme, as the case may be.

45. Non-Citizens (Property Restriction) Act amended

The Non-Citizens (Property Restriction) Act is amended –

(a) in section 3 –

(i) in subsection (1A), by deleting the word “shares” wherever it appears and replacing it by the word “property”;

(ii) by inserting, after subsection (1A), the following new subsection –

(1B) (a) Where a non-citizen makes a written application to the Minister under subsection (1A), he shall give all the particulars specified in subsection (1).

(b) Where the Minister gives his approval under subsection (1A), the non-citizen shall file the document witnessing the approval with the Conservator of Mortgages for transcription.

(iii) in subsection (3)(c), by inserting, after subparagraph (v), the following new subparagraph –

(vi) purchases or acquires a plot of service land for the construction of a residence from a company holding a certificate under the Smart City Scheme prescribed under the Economic Development Board Act 2017;

(b) in section 5, by adding the following new subsection –

(6) A non-citizen who contravenes section 3 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding one year.

46. Notaries Act amended

The Notaries Act is amended, in section 9(1) –

(a) in paragraph (d) –

(i) by deleting the word “may” and replacing it by the word “shall”;

- (ii) by deleting the words “and registration” and replacing them by the words “and registration, or in exceptional or unforeseen circumstances, in such form and manner as the Registrar-General may determine”;
- (b) in paragraph (e) –
 - (i) by deleting the words “For the purposes of” and replacing them by the words “Subject to paragraph (ea), for the purpose of”;
 - (ii) by deleting the word “may” and replacing it by the word “shall”;
- (c) by inserting, after paragraph (e), the following new paragraph –
 - (ea) The Registrar-General shall, in exceptional or unforeseen circumstances, determine the form and manner in which a notarial deed shall be submitted.

47. Ombudsperson for Financial Services Act 2018 amended

The Ombudsperson for Financial Services Act 2018 is amended, in section 5, by inserting, after subsection (3), the following new subsection –

(3A) The Ombudsperson or any officer designated by him may enter the premises of a financial institution to ensure that the instructions, guidelines or requirements issued or imposed by the Ombudsperson are being complied with.

48. Outer Islands Development Corporation Act amended

The Outer Islands Development Corporation Act is amended –

- (a) in section 8(1)(c), by deleting the words “100,000 rupees” and replacing them by the words “such amount as may be prescribed”;
- (b) in section 22, by repealing subsection (3).

49. Pensions Act amended

The Pensions Act is amended –

(a) in section 8(1), by repealing paragraph (c) and replacing it by the following paragraph –

(c) Notwithstanding paragraph (b), but subject to subsections (2) and (3), an officer appointed before 1 July 2008 and who has opted for the pension provisions effective as from 1 July 2008 and who has further opted to be paid in full his accumulated vacation leave prior to his retirement date under paragraph (b), shall retire on the date he would normally have proceeded on leave prior to retirement had he not opted for the payment of the accumulated vacation leave.

(b) in section 19 –

(i) by repealing subsection (2) and replacing it by the following subsection –

(2) The Committee shall make recommendations to the Minister in respect of matters regarding –

- (a) the operation of the Scheme;
- (b) investment choices and strategies in relation to the Scheme;
- (c) the viability of the Scheme, based on an actuarial review made;
- (d) the grant of benefits to participants under the Scheme;
- (e) appropriate legal and policy decisions with a view to enhancing the Scheme and maintaining its viability; and
- (f) any other function in relation to the operation of the Scheme.

(ii) in subsection (3)(a), by repealing subparagraphs (v) and (vi) and replacing them by the following subparagraphs –

(v) a representative of the Ministry responsible for the subject of financial services;

(vi) a representative of the Ministry responsible for the subject of local government;

50. Pharmacy Act amended

The Pharmacy Act is amended, in section 2, in the definition of “specified standards”, by deleting the words “or European” and replacing them by the words “, European or Indian”.

51. Plant Protection Act amended

The Plant Protection Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“Agricultural Services” means the Agricultural Services of the Ministry;

“Committee” means the Plant Biosecurity Technical Committee set up under section 8A;

“Ministry” means the Ministry responsible for the subject of agriculture;

“supervising officer” means the supervising officer of the Ministry;

(b) by inserting, after Part II, the following new Part –

PART IIA – PLANT BIOSECURITY TECHNICAL COMMITTEE

8A. The Committee

(1) There is set up for the purposes of this Act a Plant Biosecurity Technical Committee.

(2) The Committee shall consist of –

- (a) a Chairperson, who shall be the Director of the Agricultural Services;
- (b) a Vice-chairperson, who shall be the Deputy Director of the Agricultural Services;
- (c) a representative of the Ministry responsible for the subject of environment;
- (d) a representative of the Ministry responsible for the subject of health;
- (e) the Principal Scientific Officer of the NPPO;
- (f) an entomologist from the Agricultural Services;
- (g) a representative of the Food and Agricultural Research and Extension Institute;
- (h) a representative of the Mauritius Cane Industry Authority;
- (i) a representative of the University of Mauritius; and
- (j) a representative of the National Parks and Conservation Service.

(3) The Committee may co-opt such other person as may be necessary to assist it in relation to any matter before it.

(4) Every member shall be paid such fee or allowance as the Minister may determine.

8B. Functions of Committee

The Committee shall –

- (a) advise the Minister on policy issues relating to plant biosecurity and other related matters; and
- (b) make recommendations to the NPPO with regard to the importation of plant material which presents a high risk for the introduction or spread of pests.

8C. Meetings of Committee

(1) The Committee shall meet as often as may be necessary and at such time and place as the Chairperson may determine.

(2) The supervising officer shall designate an officer to act as Secretary to the Committee.

(3) The Secretary shall –

- (a) give notice of every meeting of the Committee to every member;
- (b) prepare and attend every meeting of the Committee;
- (c) keep minutes of proceedings of every meeting of the Committee; and
- (d) discharge such other functions as may be conferred upon him by the Committee.

- (4) At any meeting of the Committee, 6 members shall constitute a quorum and in the event of equality of vote, the Chairperson shall have a casting vote.
- (5) The Committee shall regulate its meetings and proceedings in such manner as it may determine.

(c) in section 19 –

(i) in subsection (1) –

(A) by inserting, after paragraph (a), the following new paragraph –

(aa) An applicant under paragraph (a) shall provide such technical information as the NPPO may require.

(B) by adding the following new paragraph –

(c) (i) Notwithstanding this section, the NPPO may, on account of the COVID-19 virus having a negative impact on the economy of Mauritius, issue a plant import permit on such terms and conditions as it may determine.

(ii) In this paragraph –

“COVID-19 virus” means the novel coronavirus (2019-nCoV).

(ii) by repealing subsection (3) and replacing it by the following subsection –

(3) The NPPO may, with the approval of the Minister, prohibit the importation of any plant, plant product or other regulated article based on the availability of such plant, plant product or other regulated article or based on such other circumstances as the Minister may determine.

(iii) by inserting, after subsection (3), the following new subsection

–

(3A) A plant import permit shall be required where a consignment that has to be removed or split up from a freeport zone or from a bonded warehouse for the purpose of holding exhibitions, trade fairs or any other event in a freeport zone or in any other place.

(d) in section 24 –

(i) by repealing subsection (1) and replacing it by the following subsection –

(1) Where a consignment is in transit, a phytosanitary certificate or re-export phytosanitary certificate may, depending on the plant, plant product or other regulated article in the consignment, be required.

(ii) by repealing subsection (3) and replacing it by the following subsection –

(3) Where a consignment of plant, plant product or other regulated article is imported into the freeport zone and is destined to be sold on the local market, a plant import permit and a phytosanitary certificate shall be required prior to such import.

(iii) by adding the following new subsection –

(4) In this section, a consignment is deemed to be in transit where –

(a) a consignment which is not imported in Mauritius passes through Mauritius for another country, subject to such measures as may be prescribed, to ensure that the consignment remains enclosed, is not split up, is not combined with another consignment or has its packing changed; or

(b) a consignment which is in a freeport zone or is removed from a bonded warehouse to a freeport zone, and the consignment is split up or has had its packing changed and re-labelled prior to export or re-export.

(e) in section 29 –

(i) by numbering the existing provision as subsection (1);

(ii) in the newly numbered subsection (1) –

(A) in paragraph (d), by deleting the words “or permit”;

(B) by inserting, after paragraph (d), the following new paragraph –

(da) intentionally imports or causes to be imported into Mauritius any plant, plant product or other regulated article without a plant import permit;

(C) by adding the following new paragraphs, the comma at the end of paragraph (j) being deleted and replaced by a semicolon –

(k) puts on sale, distributes, markets or disposes of any plant, plant product or other regulated article in contravention of his plant import permit;

(l) imports or causes to be imported any plant, plant product or other regulated article in any manner other than in accordance with this Act;

(m) imports, grows, is in possession of or sells, offers for sale, transports or distributes, in any manner, a consignment of plant, plant product or other regulated article which were meant only to transit in Mauritius;

(n) commercially exports or causes to be exported any plant, plant product or other regulated article in any manner other than in accordance with this Act;

- (o) is in possession of, transports or distributes or disposes, of quarantine wastes or detained material in any manner other than in accordance with this Act,

(iii) by adding the following new subsection –

(2) Any person who submits a false certificate or a certificate containing false or misleading information or other documentation to facilitate the importation, exportation or clearance of a consignment shall commit an offence and shall, on conviction, liable –

- (a) on a first conviction, to a fine of not less than 25,000 rupees and not exceeding 50,000 rupees;
- (b) on a second and subsequent conviction, to a fine not exceeding 100,000 rupees;

(f) in section 30 –

(i) in subsection (1), by deleting the words “shall be liable;” and replacing them by the words “shall, where no specific penalty is provided, be liable”;

(ii) by inserting, after subsection (1), the following new subsection –

(2A) Where an airline or a cruise ship passenger commits an offence under section 29(1)(d) or (da), he shall, notwithstanding subsection (1), be liable –

- (a) on a first conviction, to a fine not exceeding 5,000 rupees;

- (b) on a second and subsequent conviction, to a fine not exceeding 10,000 rupees;

52. Private Pension Schemes Act amended

The Private Pension Schemes Act is amended, by inserting, after section 48, the following new section –

48A. Abandoned funds

(1) Notwithstanding any clause to the contrary in any agreement between the governing body of a private pension scheme and a beneficiary, and irrespective of the amount of accrued pension benefits –

- (a) where the beneficiary's entitlement to receive pension benefits at the appropriate retirement age has not been exercised and the benefits have not been claimed for 7 years or more; or
- (b) where the total accrued pension benefits of the beneficiary remain in a pension scheme at the time of the winding up of the scheme and the beneficiary has not exercised any option on the transfer value,

the governing body shall send, by registered post, a notice to that effect to the last known place of address of the beneficiary and cause the notice to be published in the Gazette and in a daily newspaper.

(2) Where the beneficiary does not respond to the notice referred to in subsection (1) within 60 days from the publication of the notice in the Gazette or newspaper, whichever is later, the entitlement under the pension scheme shall be deemed to have been abandoned by the beneficiary and the total amount of the funds shall, without further formality, be transferred forthwith to a Fund established by the Commission for such abandoned funds.

(3) The Commission shall maintain records of the abandoned funds so as to enable refund of these abandoned funds to the owner or his heirs or assignees in respect of whom a rightful claim is established to the satisfaction of the Commission.

(4) In this section –

“appropriate retirement age” means the retirement age referred to in the rules of the pension scheme;

“transfer value” means –

(a) for a defined benefit scheme, the accrued pension benefits, including any amount transferred in it from the previous employment of the beneficiary;

(b) for a defined contribution scheme, the balance in the beneficiary’s individual account, including any amount transferred in from the previous employment of the beneficiary.

53. Public Collections Act amended

The Public Collections Act is amended –

(a) in section 2 –

(i) in the definition of “public collection”, by inserting, after the words “an appeal to the public made”, the words “through an online collection platform or”;

(ii) by inserting, in the appropriate alphabetical order, the following new definition –

“online collection platform” means an online electronic platform for public collection;

- (b) by inserting, after section 4, the following new section –

4A. Online collection platform

A promoter may, for public collection, use an online collection platform approved by the Commissioner.

- (c) in section 5, by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –

- (d) in the case of an online collection platform, comply with such requirements as may be prescribed or as the Commissioner may determine.

- (d) in section 9, by inserting, after subsection (1), the following new subsection –

(1A) Any regulations made under subsection (1) may provide for –

- (a) the setting up and operation of online collection platforms;

- (b) public collection, by enterprises, for non-profit organisations.

54. Public-Private Partnership Act amended

The Public-Private Partnership Act is amended –

- (a) by inserting, after section 3C, the following new section –

3D. Services of technical advisory firm or short term consultant

(1) For the purpose of this Act, the BOT Projects Unit may, in accordance with the procurement rules, hire the services of –

- (a) a technical advisory firm, to be remunerated by the private party; or
- (b) a short term consultant, by direct procurement up to a prescribed value.

(2) The technical advisory firm or short term consultant shall –

- (a) assist the BOT Projects Unit in its functions; and
- (b) assist the Central Procurement Board in its functions pursuant to section 10.

(3) A contracting authority may hire the services of a technical advisory firm to assist it to carry out the procurement –

- (a) of a project not exceeding the prescribed threshold; or
- (b) through the Board, of a project above the prescribed threshold.

(4) In this section –

“procurement rules” means procurement rules established by the BOT Projects Unit.

- (b) in section 10, by inserting, after the word “Board “, the words “, in respect of contracts above the prescribed threshold,”.

55. Public Procurement Act amended

The Public Procurement Act is amended –

- (a) in section 2 –
 - (i) in the definition of “prescribed amount”, by inserting, after the words “of the”, the word “First”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“innovative technology” means information technology or other systems for use by a public body in the discharge of its functions;

“prototype” means an early sample or model, or release of a product, built to test a concept;
- (b) by repealing section 11A;
- (c) in section 21(1), by deleting the words “other services or works” and replacing them by the words “works, consultancy services or other services”;
- (d) in section 24(9)(b), by deleting the words “in such manner as may be prescribed”;
- (e) by inserting, after section 25, the following new section –

25A. Sandbox for innovative technologies

(1) A public body may, for the procurement of its innovative technology or other systems, request one or multiple suppliers to submit proof of concepts or prototypes.

(2) A supplier referred to in subsection (1) may be entitled to payment by the public body.

(3) A public body shall assess the proof of concepts or prototypes and may ask for modifications to be brought by any supplier and approve or reject them.

(4) A public body may use the proof of concepts or prototypes for its own purposes and for eventual procurement in accordance with section 15.

- (f) in section 26B(1), by deleting the word “works” and replacing it by the words “goods, works and other services”;
- (g) in section 34(2), by deleting the words “bidder concerned” and replacing them by the words “bidder concerned for such period as may be prescribed”;
- (h) in section 39(1) –
- (i) in paragraph (e) –
 - (A) by deleting the word “the” and replacing it by the words “in the public interest, the”;
 - (B) by deleting the word “or” at the end of that paragraph;
- (ii) by adding the following new paragraph, the full stop at the end of paragraph (f) being deleted and replaced by the words “; or” –
 - (g) defects or gaps in the specifications have been revealed, which prevent consideration of a substantially less expensive and functionally equivalent

item other than the one called for in the bidding documents, or which prevent consideration of all items of cost to the public body in the evaluation process.

- (i) in section 46(4A), by deleting the word “amount” and replacing it by the word “threshold”.

56. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) by repealing section 2B and replacing it by the following section –

2B. Electronic submission of deed or document

(1) Any deed or document shall be submitted electronically through the RDDS to the Receiver, for registration, by a notary, a bank, an insurance company, a leasing company and a dealer of new and imported second-hand motor vehicles or, in exceptional or unforeseen circumstances, in such form and manner as the Receiver may determine.

(2) Any deed or document submitted electronically to the Receiver shall be deemed to meet the requirements and reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

- (b) in section 3B(3), by inserting, after the words “local authority”, the words “, subsidiary of the Bank of Mauritius”;

- (c) in section 24, by repealing subsection (1) and replacing it by the following subsection –

(3) In this section –

“company” includes any financial, commercial, industrial or civil society, company, partnership or association but does not include a company the securities of which are –

- (a) listed on the Official List of the Stock Exchange of Mauritius Ltd;
 - (b) admitted to the Development & Enterprise Market operated by the Stock Exchange of Mauritius Ltd; or
 - (c) traded on the Venture Market operated by the Stock Exchange of Mauritius Ltd and on such terms and conditions as may be prescribed.
- (d) in section 27 –
- (i) in subsection (2A) –
 - (A) in paragraphs (a) and (c), by deleting the words “section 161A(46)” and replacing them by the words “section 161A(45)”;
 - (B) by inserting, after paragraph (a), the following new paragraph –
 - (aa) (i) Notwithstanding this Act or any other enactment, a deed witnessing the purchase of a portion of freehold land by a company during the period from 1 July 2020 to 31 December 2020, under the construction project of housing estates registered under section 161A(45) of the Income Tax Act during the period 1 July 2020 to 31 December 2020 for the construction of at least 5 residential units, shall be exempted from registration duty under this Act.
 - (ii) No exemption shall be granted under subparagraph (i) unless the construction is completed by 31 December 2021.

(ii) by inserting, after subsection (2A), the following new subsection –

(2B) Where an exemption has been granted under paragraph (zf) of the Eighth Schedule to the Land (Duties and Taxes) Act and –

(a) the land acquired is not used to construct a building for use primarily as a warehouse; or

(b) the building acquired is not used primarily as a warehouse,

the Registrar-General may claim the registration duty exempted under that paragraph, together with a penalty equal to 20 per cent of the amount of duty exempted.

(iii) in subsection (3)(b), by repealing subparagraph (v) and replacing it by the following subparagraph –

(v) he or his spouse is or was the –

(A) owner of an immovable property acquired by inheritance and the land area is less than 20 perches or 844 square metres; or

(B) co-owner of an immovable property acquired by inheritance and their share in that property is less than 20 perches or 844 square metres.

(iv) in subsection (5)(b) -

(A) by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) he or his spouse is or was the –

(A) owner of an immovable property acquired by inheritance and the land area is less than 20 perches or 844 square metres; or

(B) co-owner of an immovable property acquired by inheritance and their share in that property is less than 20 perches or 844 square metres;

(B) in subparagraph (viii), by deleting the words “4 million rupees” and replacing them by the words “5 million rupees”;

(v) in subsection (5A) –

(A) in paragraph (a) –

(I) by deleting the words “30 June 2020” and replacing them by the words “30 June 2022”;

(II) by adding the following new subparagraph, the comma at the end of subparagraph (II) being deleted and replaced by the words “; and” and the word “and” at the end of subparagraph (i) being deleted and replaced by a semicolon –

(iii) from 1 July 2020 to 31 December 2020,

(B) in paragraph (aa), by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –

(iii) under paragraph (a) (iii), the value of the housing unit exceeds 7 million rupees.

(C) in paragraph (b), by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) he or his spouse is or was the –

(A) owner of an immovable property acquired by inheritance and the land area is less than 20 perches or 844 square metres; or

(B) co-owner of an immovable property acquired by inheritance and their share in that property is less than 20 perches or 844 square metres;

(vi) in subsection (5B) –

(A) in paragraph (a), by deleting the words “30 June 2020” and “300,000 rupees” and replacing them by the words “30 June 2022” and “350,000 rupees”, respectively;

(B) in paragraph (b)(iii), by deleting the words “6 million rupees” and replacing them by the words “7 million rupees”;

(e) in the First Schedule, in Part III, by adding the following new items –

40. (a) Any deed witnessing the purchase of immovable property by a purchaser, or lease of land to a lessee, provided that the purchaser or lessee uses the building or land to construct a building for use as a Life Science Research Centre, as the Economic Development Board may certify.

(b) In this item –

“Life Science Research Centre” means an organisation, institution, a laboratory or a centre engaged in research and development in any of the following fields –

- (a) biotechnology;
- (b) pharmaceutical;
- (c) biomedical technologies;
- (d) nutraceutical;
- (e) cosmeceutical; or

- (f) medical research.

41. Where an exemption has been granted in respect of a transfer of shares, assets or property to a subsidiary of the Bank of Mauritius pursuant to paragraph (zl) of the Eighth Schedule to the Land (Duties and Taxes) Act, documents in relation to that transfer of shares, assets or property, and any instrument witnessing the pledging of shares, assets or property or transfer or “cession” of a loan, overdraft or other similar facility in favour of that subsidiary.

- (f) in the Seventh Schedule, by repealing item 15 and replacing it by the following item –

15. All documents witnessing a transfer of shares in any company, the securities of which are –

- (a) listed on the Official List of the Stock Exchange of Mauritius Ltd;
- (b) admitted to the Development & Enterprise Market operated by the Stock Exchange of Mauritius Ltd; or
- (c) traded on the Venture Market operated by the Stock Exchange of Mauritius Ltd and on such terms and conditions as may be prescribed.

57. Roads Act amended

The Roads Act is amended, in section 24 –

- (a) by numbering the existing provision as subsection (1);
- (b) in the newly numbered subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (f) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (e)(ii) being deleted –

- (g) the display on a footbridge, subject to such regulations as the Minister may make, of an advertisement designed for the sole purpose of advertising, and which merely discloses, the name or nature of any business or undertaking sponsoring the maintenance and embellishment of the footbridge.

(c) by adding the following new subsection –

- (2) In subsection (1)(g) –
“footbridge” means a bridge designed to be used solely by pedestrians.

58. Road Traffic Act amended

The Road Traffic Act is amended, in section 84, by repealing subsection (3) and replacing it by the following subsection –

- (3) A private carrier’s licence shall entitle its holder to –
 - (a) use the authorised vehicle, subject to any conditions attached to the licence, for –
 - (i) the carriage of goods, other than sugar canes;
 - (ii) the conveyance of persons, free of charge, for or in connection with any trade or business carried on by the holder;
 - (b) lease the authorised vehicle to another person for any purpose, including for the carriage of goods, other than sugar canes, and subject to such conditions as NLTA may impose.

59. Securities Act amended

The Securities Act is amended, in section 2, in the definition of “corporate finance advisory”, by inserting, after paragraph (c), the following new paragraph, the word “or” at the end of paragraph (c) being deleted –

- (ca) keeping the investor order book and determining the final assignment to each investor, and keeping all documentation related to debts raised on behalf of issuers; or

60. Small Farmers Welfare Fund Act amended

The Small Farmers Welfare Fund Act is amended –

- (a) in section 2 –
 - (i) by deleting the definition of “small farmer” and replacing it by the following definition –
 - “small farmer” –
 - (a) means –
 - (i) a small planter or small breeder;
 - (ii) a group of small farmers such as a farmers’ association, society, company, or co-operative owned by a small farmer or owned by a group of small farmers, and having an annual turnover not exceeding 10 million rupees; and
 - (b) unless the context otherwise requires, includes an agro-processing enterprise;
 - (ii) in the definition of “small planter” –
 - (A) in paragraph (A) –
 - (I) by deleting the words “tea,”;
 - (II) by inserting, after the words “sheltered farming”, the words “or aquaponics”;

(B) by inserting, after paragraph (a), the following new paragraph, the word “or” at the end of paragraph (a) being deleted –

(aa) growing tea on his land or on leased land, on an extent of not less than 10 perches but not more than 2 hectares; or

(iii) by inserting, in the appropriate alphabetical order, the following new definitions –

“aquaponics” means the combined cultivation of plants and aquatic animals;

“designated employee” means an employee designated as such by the Manager for the purpose of section 23A;

(b) in section 4(2), by inserting, after paragraph (c), the following new paragraph –

(ca) collect data from small planters regarding their cultivation or breeding activities;

(c) in section 16 –

(i) by repealing subsection (1) and replacing it by the following subsection –

(1) For the purposes of this Act, every small planter who wishes to benefit from any scheme set up under section 4(2)(b) shall be registered with the Board.

(ii) by inserting, after subsection (1), the following new subsection –

(2) Every registered small planter shall make a contribution to the Fund according to such rates as may be prescribed and in such manner as the Board may determine.

(d) by inserting, after section 16, the following new section –

16A. Registration of small farmers

(1) An application to be registered as a small planter shall be made to the Board in such form and manner as it may determine.

(2) Every small planter who, prior to the commencement of this section, has contributed to the Fund shall, on the commencement of this section, be deemed to be registered as a small planter.

(e) by inserting, after section 23, the following new section –

23A. Collection of data

(1) For the purpose of promoting the welfare of small farmers, a designated employee may, at any reasonable time and with the consent of a small planter, enter the premises of the small planter to obtain data regarding his cultivation or breeding activities.

(2) In this section –

“premises” means field, farm or agro-processing enterprise.

(f) in the Schedule, by deleting the following item and its corresponding entry –

poultry not less than 25 but not exceeding 5,000

and replacing it by the following item and its corresponding entry –

poultry not less than 25 but not exceeding 25,000

61. Special Education Needs Authority Act 2018 amended

The Special Education Needs Authority Act 2018 is amended, in section 25, in subsections (1)(b) and (2)(b), by deleting the words “for a period of one year” and replacing them by the words “until 31 December 2020”.

62. State Lands Act amended

The State Lands Act is amended –

(a) in section 6, by inserting, after subsection (1H), the following new subsection –

(1I) Where State land is leased to an agricultural co-operative society, the lease may, notwithstanding the other provisions of this Act and the terms and conditions under which the State land is leased, be cancelled where any of the circumstances specified in section 79A of the Co-operatives Act occurs and after service of a notice on the lessee, specifying the reason for the cancellation.

(b) in the Second Schedule, in Part II –

(i) in item 8 –

(A) by deleting the words “the annual rental shall be reduced by 50 per cent during the period of renovation or reconstruction, as the case may be, calculated on a pro rata basis,” and replacing them by the words “no annual rental shall be payable during the period of renovation or reconstruction”;

(B) in sub-item (b), by deleting the words “30 June 2020” and replacing them by the words “30 June 2022”;

(C) by repealing sub-item (d), the words “; and” at the end of sub-item (c) being deleted and replaced by a full stop and the word “and” being added at the end of sub-item (b);

(ii) by adding the following new item –

10. No annual rental shall be payable by a hotel in respect of the period 1 July 2020 to 30 June 2021.

63. Statutory Bodies (Accounts and Audit) Act amended

The Statutory Bodies (Accounts and Audit) Act is amended –

(a) in section 2, in the definition of “financial statements”, in paragraph (a), by repealing subparagraph (v) and replacing it by the following subparagraph –

(v) a statement of comparison of annual estimates and actual amounts; and

(b) in section 6A, by repealing subsection (3) and replacing it by the following subsection –

(3) (a) Subject to paragraph (b), every statutory body specified in the First Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(b) Paragraph (a) shall not apply to the Financial Services Commission established under the Financial Services Act.

(b) in the First Schedule –

(i) by deleting the following items and their corresponding entries –

Export Processing Zones	Export Processing Zones
Development Authority	Development Authority Act

National Agency for the Treatment and Rehabilitation of Substance Abusers National Agency for the Treatment and Rehabilitation of Substance Abusers Act

National Institute for Co-operative Entrepreneurship Co-operatives Act

Tertiary Education Commission Tertiary Education Commission Act

- (ii) by inserting, in the appropriate alphabetical order, the following items and their corresponding entries –

Higher Education Commission Higher Education Act 2017

Insurance Industry Compensation Fund Insurance Act

National Cooperative College Co-operatives Act

Special Education Needs Authority Special Education Needs Authority Act 2018

- (d) by repealing the Second Schedule.

64. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended, in the First Schedule, by inserting, in the appropriate alphabetical order, the following new item and its corresponding entry –

Central Electricity Board

1 September 2016

65. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

(a) in section 3, by adding the following new subsection –

(8) For the purpose of subsections (5) and (6) –

“Trust” includes such subsidiary of the Trust as may be prescribed.

(b) in section 28(4A), by repealing paragraph (a) and replacing it by the following paragraph –

(a) the applicant, being an owner of an extent of land not exceeding 4.221 hectares (10 arpents) in the aggregate, which is or part of which is agricultural land –

(i) converts land of an extent not exceeding 2 hectares (4.7392 arpents) in the aggregate; or

(ii) converts, with the approval of Landscape (Mauritius) Ltd, land of an extent not exceeding 10 per cent of the land in the aggregate for residential or commercial purposes.

(c) in the First Schedule, by inserting, after item 6, the following new item and its corresponding entry –

6A	119, in so far as paragraph 2 of the Fifth Schedule is concerned
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66. Sugar Industry Pension Fund Act amended

The Sugar Industry Pension Fund Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“Defined Contribution Pension Fund” means the Defined Contribution Pension Fund established under section 4C;

“Individual Employee Account” means, in relation to the Defined Contribution Pension Fund, the non-withdrawal account of an employee who contributes to the Deferred Contribution Pension Fund;

- (b) by inserting, after section 4B, the following new section –

4C. Defined Contribution Pension Fund

- (1) There shall be a Defined Contribution Pension Fund.

(2) The Defined Contribution Pension Fund shall be operated, and the benefits therefrom shall be computed, in such manner as may be prescribed.

(3) Every member shall, for the purpose of the Defined Contribution Pension Fund, be provided with an individual Employee Account.

- (4) In this section –

“member” means such employee as may be prescribed.

67. Sugar Insurance Fund Act amended

The Sugar Insurance Fund Act is amended –

- (a) in section 25(1), by deleting the words “28 February” and replacing them by the words “30 April”;
- (b) by inserting, after section 57, the following new section –

57A. One-off financial assistance

(1) Notwithstanding section 3(3)(a), the Board shall, pay a one-off financial assistance to a miller for the crop year beginning on 1 June 2017 and ending on 31 May 2018 amounting to a sum of 1,250 rupees per tonne of sugar accrued or part thereof.

(2) Notwithstanding section 3(3)(a), the Board shall, subject to section 57(4), pay an additional one-off financial assistance for the crop year beginning on 1 June 2017 and ending on 31 May 2018 amounting to one third of 257 rupees per tonne of sugarcane or part thereof to a miller or a planter having total sugar accrued exceeding 60 tonnes.

68. Tourism Authority Act amended

The Tourism Authority Act is amended, in section 131 –

- (a) by repealing subsection (6) and replacing it by the following subsection –

(6) (a) Notwithstanding section 25A, 29, 64 or 75, the holder of a tourist accommodation certificate, tourist enterprise licence, pleasure craft licence for commercial purposes or canvasser permit shall be exempted from payment of any renewal fee for a period of 2 years on the expiry of his certificate, licence or permit, as the case may be.

(b) (i) A licensee who has paid for the renewal of his tourist accommodation certificate, tourist enterprise licence, pleasure craft licence for commercial purposes or canvasser permit between 1 June 2020 and 5 June 2020 shall be refunded the amount paid for the renewal fee.

(ii) The exemption period of 2 years referred to in paragraph (a) shall start as from the last date of expiry of the certificate, licence or permit, as the case may be.

(c) (i) A tourist accommodation certificate, tourist enterprise licence, pleasure craft licence for commercial purposes or canvasser permit which was due for renewal from 20 March to 30 June 2020 shall be deemed not to have expired and shall, subject to subparagraph (ii), remain valid until its renewal.

(ii) The validity of a renewal under subparagraph (i) shall not be effective on a date later than 31 August 2020.

(d) An application for the renewal of a tourist accommodation certificate, tourist enterprise licence, pleasure craft licence for commercial purposes or canvasser permit shall be made within 3 months from the date of expiry of the certificate, licence or permit, as the case may be, failing which the certificate, licence or permit shall lapse.

(e) Notwithstanding this section, the application fee for the renewal of a pleasure craft licence and survey fee for a pleasure craft shall be payable.

(b) by adding the following new subsection –

(7) Subsection (6) shall apply only to the holder of a valid tourist accommodation certificate, tourist enterprise licence, pleasure craft licence for commercial purposes or canvasser permit, or to the holder of a letter of approval in respect of a tourist accommodation certificate, tourist enterprise

licence, pleasure craft licence for commercial purposes or canvasser permit, as the case may be, issued before 20 March 2020.

69. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended –

(a) in section 63(2)(b)(i), by deleting the words “Bank of Mauritius Act” and replacing them by the words “Bank of Mauritius Act and any of its subsidiaries”;

(b) in the Fourth Schedule, by deleting item 6 and its corresponding entries and replacing it by the following item and its corresponding entries –

6. For every entry in the margin of a transcription Nil or an inscription, or for final or partial erasure of a transcription or an inscription –

(a) in the circumstances where exemption or part of exemption has been granted in respect of a takeover or transfer of undertaking pursuant to sub-item (zb) of the Eighth Schedule to the Land (Duties and Taxes) Act;

(b) in respect of the transfer of shares, assets or property pursuant to sub-item (zl) of the Eighth Schedule to the Land (Duties and Taxes) Act.

70. Value Added Tax Act amended

The Value Added Tax Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“CBRIS” has the same meaning as in the Companies Act;

(b) in section 5, by inserting, after subsection (2), the following new subsections –

(2A) Where services are provided to a Ministry, Government department, local authority or the Rodrigues Regional Assembly under a construction works contract, the supply shall be deemed to take place at the time payment for that supply is received by the supplier.

(2B) Subsection (2A) shall apply for the period starting on 1 October 2020 and ending on 30 September 2022.

(2C) For the purpose of subsection (2A) –

“construction works” –

(a) means civil construction, including construction or repair of any building, road or other structure or execution of any works contract; and

(b) includes any mechanical or electrical works.

(c) in section 12, by repealing subsection (3) and replacing it by the following subsection –

(3) The value of the supply shall be taken to be the open market value of the supply or such other amount as the Director-General may determine where the supply is –

(a) for a consideration not consisting, or not wholly consisting, of money; or

- (b) not made in the course of an arm's length transaction.

- (d) in section 14 –
 - (i) in subsection (1) –
 - (A) by inserting, after the words “belong in Mauritius”, the words “and is not VAT registered”;
 - (B) by inserting, after the words “to a” and “if the”, the word “registered”, respectively;
 - (ii) by repealing subsection (2) and replacing it by the following subsection –
 - (2) Where a supply of services is treated as made by a registered person under subsection (1), section 21 shall apply and the registered person may claim the tax on the supply of those services as input tax.
 - (iii) by repealing subsections (6) and (7);

- (e) by inserting, after Part III, the following new part –

**PART IIIA – LIABILITY TO VALUE ADDED TAX ON DIGITAL OR
ELECTRONIC SERVICES**

14A. Interpretation of Part IIIA

In this Part –

“digital or electronic service” means such service as may be prescribed, which is supplied –

- (a) by a foreign supplier over the internet or an electronic network which is reliant on the internet; or
- (b) by a foreign supplier and is dependent on information technology for its supply;

“foreign supplier” means a person who –

- (a) has no permanent establishment in Mauritius;
- (b) has his place of abode outside Mauritius; and
- (c) supplies, in the course of his business, digital or electronic services to a person in Mauritius.

14B. Foreign supplier to charge VAT

VAT shall be charged in accordance with sections 10 and 12 on any digital or electronic service supplied by a foreign supplier to a person in Mauritius, subject to such conditions as may be prescribed.

- (f) by inserting, after section 16, the following new section –

16A. Application for registration through CBRIS

For the purpose of section 15(1) or (2) or 16(1), a person may apply for registration as a registered person through CBRIS.

- (g) in Part VA –
 - (i) in the heading, by adding the words “**AND E-INVOICING SYSTEM**”;

- (ii) by inserting, after the words “electronic fiscal device”, wherever they appear, the words “or e-invoicing system”;

- (iii) in section 20A –
 - (A) in subsection (1), by inserting, after the word “Act”, the words “and subject to such conditions as may be prescribed”;

 - (B) by repealing subsection (2);

- (h) in section 21(3), by inserting, after paragraph (d), the following new paragraph –
 - (da) Where a registered person is engaged in a project spanning over several years and the Director-General is of the opinion that the apportionment in accordance with paragraph (b) is not appropriate, the Director-General may by notice require the registered person to apply an alternative basis of apportionment for input tax.

- (i) in section 22(2)(a), by inserting, after the word “paid”, the word “electronically”;

- (j) by inserting, after section 63A, the following new section –

64. Notice of appointment by appointed person

Where an administrator, executor, receiver or liquidator is appointed to manage or wind up the business of any taxable person, the administrator, executor, receiver or liquidator, as the case may be, shall give notice of his appointment to the Director-General within 15 days of the date of the appointment in such form and manner as the Director-General may approve.

- (k) in section 65C(4)(c), by deleting the words “in respect of a final application.” and replacing them by the words “where –

- (i) the claim is in respect of a final application; or
 - (ii) the amount of VAT paid during a quarter and the three preceding quarters does not exceed 25,000 rupees.”;
- (l) in the First Schedule –
 - (i) by deleting items 7(c), 10, 11 and 27;
 - (ii) in item 12, by deleting the words “Medical, hospital and dental services including clinical laboratory services, services provided in a health institution, veterinary services and” and replacing them by the words “Veterinary services and services provided in”;
 - (iii) in item 26, by deleting the words “3,000 rupees” and replacing them by the words “1,000 rupees”;
 - (iv) in item 50, by inserting, after sub-item (b), the following new sub-item –
 - (ba) services provided by a subsidiary of the Bank of Mauritius;
 - (v) by deleting the following words –

For the purposes of this Schedule –

- (a) the heading Nos. refer to the heading numbers of Part I of the First Schedule to the Customs Tariff Act;
- (b) the item Nos. refer to the item Nos. of Part II of the First Schedule to the Customs Tariff Act;
- (c) –

- (d) “health institution” in items 12 and 55A has the same meaning as in the Private Health Institutions Act;
- (e) “public service vehicles”, in item 27, has the same meaning as in the Road Traffic Act;
- (f) “contract cars”, in item 27, has the meaning assigned to it by section 75 of the Road Traffic Act;
- (g) “Outer Islands”, in item 43, has the same meaning as in the Outer Islands Development Corporation Act;
- (h) “land”, in item 47, means any vacant land or any land or part of it with any building, flat or tenement on it;
- (i) “services” in item 50(f) in relation to –
 - (i) an insurance agent, shall not include services in respect of contracts of life insurance entered into prior to 10 January 2003; or
 - (ii) an insurance broker or insurance salesman, shall not include services in respect of contracts of life insurance entered into prior to 1 October 2003;
- (vi) by adding, after item 96, the following words –

For the purpose of this Schedule —

- (a) the heading Nos. refer to the heading numbers of Part I of the First Schedule to the Customs Tariff Act;

- (b) the item Nos. refer to the item Nos. of Part II of the First Schedule to the Customs Tariff Act;
- (c) “contract”, in item 50(f), in relation to –
 - (i) an insurance agent, does not include a contract for life insurance entered into before 10 January 2003; or
 - (ii) an insurance broker or insurance salesman, shall not include a contract for life insurance entered into before 1 October 2003;
- (d) “health institution” has the same meaning as in the Private Health Institutions Act;
- (e) “land”, in item 47, means –
 - (i) any vacant land; or
 - (ii) any land or part thereof with any building, flat or other tenement on it;
- (f) “Outer Islands”, in item 43, has the same meaning as in the Outer Islands Development Corporation Act.
- (m) in the Fifth Schedule –
 - (i) in item 2, by inserting, after sub-item (e), the following new sub-items –
 - (ea) primary agricultural and horticultural produce (including tomatoes, potatoes, onions and other vegetables, fruits, coffee, cocoa beans and nuts) which have not been processed, except for reaping, threshing, husking, crushing,

winnowing, trimming, drying and packaging, to put them into marketable condition;

(eb) live animals of a kind generally used as, or yielding or producing, food for human consumption, other than live poultry;

(ii) in item 27, by deleting the following words –

For the purposes of items 2(f), (fa) and (o) of this Schedule –

“fish”, “meat of poultry” and “edible offal of poultry” –

(a) include food preparations containing more than 20 per cent by weight of fish, sausage, meat (including meat of poultry) and an edible offal (including offal of poultry) , or any combination thereof; but

(b) exclude caviar and caviar substitutes of heading 16.04 and stuffed products of heading 19.02 or the preparations of heading No. 21.03 or 21.04.

(iii) in item 38, by inserting, after the word “passengers”, the words “by public service vehicles (excluding contract buses for transport of tourists and contract cars) and”;

(iv) by adding the following new item and notes –

42. Medical, hospital and dental services, including clinical laboratory services and services provided in a health institution.

For the purpose of this Schedule –

(a) in items 2(f), (fa) and (o), “fish”, “meat of poultry” and “edible offal of poultry” –

(i) include food preparations containing more than 20 per cent by weight of fish, sausage meat (including meat of

poultry) or an edible offal (including offal of poultry), or any combination thereof; but

- (ii) do not include caviar and caviar substitutes of heading 16.04 and stuffed products of heading 19.02 or the preparations of heading 21.03 or 21.04;

- (b) in item 38 –

“contract cars” means a vehicle classified under section 75(1)(d) of the Road Traffic Act;

“public service vehicle” has the same meaning as in the Road Traffic Act;

- (c) in item 42 –

“health institution” has the same meaning as in the Private Health Institutions Act.

- (n) in the Ninth Schedule –

- (i) by deleting item 5;

- (ii) in item 11, by deleting the words “Tertiary Education Commission” and “Tertiary Education Commission Act” wherever they appear and replacing them by the words “Higher Education Commission” and “Higher Education Act 2017”, respectively;

- (iii) by adding the following new items and their corresponding entries –

21.	Any person engaged in medical research and development and registered with the Economic Development	(1) Construction of purpose built building for medical research; and (2) plant and equipment
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	Board under the Economic Development Board Act 2017.	(excluding vehicles), as the Economic Development Board may approve.
22	Any person engaged in inland aquaculture under the Inland Aquaculture Scheme and registered with the Economic Development Board under the Economic Development Board Act 2017.	Equipment (excluding office equipment furniture and vehicles) for the exclusive use of, or in furtherance of, the inland aquaculture project, as the Ministry responsible for the subjects of marine resources and fisheries may approve.
23	Any person approved by the Higher Education Commission established under the Higher Education Act 2017 as being, at the time of its setting up, a branch campus of an institution Mauritius ranked among the first 500 tertiary institutions worldwide.	Information technology system and information technology related materials and equipment, for the purpose of online education at the time of the setting up of the branch campus in Mauritius, as the Higher Education Commission institutions approve.
24	Any holder of a Smart Innovative Mauritius Development Certificate issued by the Economic Development Board under the Economic Development	(1) Construction of a purpose built building and related infrastructure; and (2) Plant, machinery

	Board Act 2017 under the Smart and Innovative Mauritius Development Scheme.	equipment and materials (excluding vehicles), In respect of the setting up of the smart and innovative-driven project as the Economic Development Board may approve.
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71. Workers' Rights Act 2019 amended

The Workers' Rights Act 2019 is amended –

(a) in section 2 –

(i) in the definition of “basic wage or salary” –

(A) in paragraph (a), by deleting the words “, excluding any allowance by any name called,” and replacing them by the words “excluding payment for overtime, any bonus or allowance, by whatever name called, paid over and above the wage or salary”;

(B) in paragraph (b), by deleting the words “excluding any bonus or overtime” and replacing them by the words “excluding payment for overtime, any bonus or allowance, by whatever name called”;

(ii) in the definition of “earnings”, by repealing paragraph (b) and replacing it by the following paragraph –

(b) includes –

- (i) wages earned pursuant to sections 24, 27(5), 30 and 40;
- (ii) wages paid under sections 14, 17, 21, 22, 23, 28, 31, 32, 33, 45, 46, 47, 48, 49, 50, 51, 52(1), (4), (5) and (6) and 53;
- (iii) any sum of money, by whatever name called, including commission and any productivity payment, paid to a worker, in respect of any work performed by him, in addition to the basic wages agreed upon between him and the employer; and
- (iv) any payment made under any Remuneration Regulations or Wages Regulations in respect of extra work, public holidays, additional remuneration, leave taken or refunded, wages for replacing another worker drawing higher remuneration, or wages paid to a part-time or atypical worker, and any allowance paid under the Remuneration Regulations or Wages Regulations;

(iii) in the definition of “seed capital”, by deleting the words “and for partial payment of contribution for SMEs or otherwise as may be prescribed” and replacing them by the words “, for partial payment of contributions for SMEs and for any other purpose as may be prescribed”;

(iv) in the definition of “worker” –

(A) by deleting the words “subject to sections 17” and replacing them by the words “subject to sections 17, 54,”;

(B) in paragraph (c) –

(I) in subparagraph (iii), by deleting the words “ sections 5, 17A, 26, 32, 33, 34, 49, 50, 52, 53, 54” and replacing them by the words “sections 5, 17A, 26, 32(1), (1A), (4), (5), (6) and (7), 33, 34, 49, 50, 52, 53, 57”;

(II) in subparagraph (iv), by inserting, after the words “atypical work”, the words “whose basic wage or salary exceeds 600,000 rupees in a year”;

(b) in section 3(2) –

(i) in paragraph (b)(i), by deleting the words “55, 118, 119, 120 and 123(1)(f), (2), (3) and (4)” and replacing them by the words “118, 119, 120 and 123(1)(f), (2), (3) and (4), in so far as they relate to that worker”;

(ii) by repealing paragraph (c) and replacing it by the following paragraph

–

(c) a worker who is employed on terms and conditions specified in a report of the Pay Research Bureau, except in relation to –

(i) sections 5, 26(1), 118, 119, 120 and 123(1)(f), (2), (3) and (4), in so far as they relate to that worker; and

(ii) Parts VI and XI;

(c) in section 5(5)(a), by inserting, after the words “sexual orientation,”, the words “gender,”;

(d) in section 15 –

- (i) by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), where a full-time worker enters into an agreement referred to in subsection (1) during the period starting on 1 June 2020 and ending on 31 December 2020 or such other period as may be prescribed, the agreement shall –

(a) be in writing and for a period not exceeding 3 months; and

(b) provide an option to the worker to revert to full-time work –

(i) at the expiry of the period of 3 months; or

(ii) before the expiry of the period of 3 months with the consent of his employer.

- (ii) by adding the following new subsections –

(3) (a) An employer shall not require a full-time worker to enter into an agreement to perform part-time work, except –

(i) where the agreement is in writing and for a specified period of time and provides an option to the worker to revert back to full-time work at the expiry of the specified period; and

(ii) with the approval of the supervising officer.

(b) The supervising officer may grant his approval under paragraph (a) on such terms and conditions as he may determine.

(4) (a) Where the employment of a worker referred to in subsection (1A) is terminated during the period where he is working on a part-time basis, the Court may, where it finds that the termination of the employment of the worker was unjustified, order that the worker be paid severance allowance at the rate specified in section 70(1).

(b) Where the employment of a worker referred to in subsection (3) is terminated in breach of the terms and conditions of the approval granted under that subsection, the termination shall, subject to section 64, be unjustified and the Court may order that the worker be paid severance allowance at the rate specified in section 70(1).

(c) For the purpose of computing severance allowance payable under this subsection, a month's remuneration shall be –

- (i) the remuneration drawn by the worker for the last complete month of his employment on a full-time basis; or
- (ii) an amount computed in the manner as is best calculated to give the rate per month at which the worker was remunerated over a period of 12 months before the termination of his agreement, including payment for extra work, productivity bonus, attendance bonus, commission in return for services and any other regular payment,

whichever is higher.

(5) Where the employment of a worker is terminated under subsection (4) –

(a) any contribution due to be made to the Portable Retirement Gratuity Fund by the employer shall, notwithstanding section 87, be made; and

(b) any payment to which the worker is entitled under this Act or any other enactment shall be computed,

on the basis of the remuneration drawn by the worker for the last complete month of his employment on a full-time basis.

(e) in section 16, by inserting, after subsection (3), the following new subsection –

(3A) Subject to subsection (2), where a compromise agreement concerning termination of employment is made between a worker and an employer under subsection (1), the employer may deduct the contributions payable to the Portable Retirement Gratuity Fund from the amount payable under the compromise agreement.

(f) in section 32, by inserting, after subsection (1) the following new subsection–

(1A) Where, during a period of extreme weather conditions, including, but not limited to heavy or torrential rainfall, an order is issued by the National Crisis Committee under section 16 requiring any person to remain indoors, or a state of disaster is declared and any direction for the purpose of assisting and protecting the public is issued under section 37 of the National Disaster Risk Reduction and Management Act –

(a) an employer shall not require a worker to report to work, or to continue to work, where he is exposed to the weather conditions, as the case may be; and

- (b) the employer shall pay to the worker –
 - (i) a full day's remuneration where –
 - (A) no work can be performed owing to the weather conditions; or
 - (B) the worker resumes work for 2 hours or more;
 - (ii) a half day's remuneration where –
 - (A) work has been stopped before the worker has completed 2 hours of work; or
 - (B) the worker resumes work for not more than 2 hours.
- (g) in Part V, in Sub-part II, by inserting, after Section E, the following new Section –

Section EA – Special allowance

33A. Payment of special allowance

(1) The Director-General may pay to a worker such special allowance, as may be prescribed.

(2) The category of the worker referred to in subsection (1), the monthly basic salary of the worker and the period for which the allowance is payable shall be prescribed.

(3) Where a worker is entitled to and is paid the allowance referred to in subsection (1), the worker shall not be eligible to the Negative Income Tax allowance payable under section 150A of the Income Tax Act.

(4) The Minister may, after consultation with the Minister to whom responsibility for the subject of finance is assigned, make such regulations as he thinks fit for the purpose of this section.

(5) In this section –
“basic salary” includes any additional remuneration payable under section 33.

(h) in section 35, by adding the following new subsection –

(3) In this section –

“remuneration” –

(a) has the same meaning as in section 2; and

(b) includes any severance allowance or compensation payable pursuant to an order made by the Redundancy Board under section 72 or 72A, as the case may be.

(i) in section 42(6), by inserting, after the words “supervising officer”, the words “of the Ministry responsible for the subject of social security”;

(j) in section 54(4), by inserting, in the appropriate alphabetical order, the following new definition –

“worker” means a person drawing a monthly basic wage or salary of not more than 100,000 rupees;

(k) in section 64(1)(a), by inserting, after the words "sexual orientation," the word "gender";

(l) in section 72 –

(i) in subsection (1), by deleting the words "Subject to section 72A" and replacing them by the words "Subject to subsection (1A) and section 72A";

(ii) by inserting, after subsection (1), the following new subsection –

(1A) (a) Subject to paragraph (b), an employer shall, during such period as may be prescribed, not reduce the number of workers in his employment either temporarily or permanently or terminate the employment of any of his workers.

(b) Paragraph (a) shall not apply to –

(i) an employer specified in section 72A; or

(ii) an employer who has applied for any of the financial assistance schemes set up by the institutions listed in the Tenth Schedule for the purpose of providing financial support to an enterprise adversely affected by the consequences of the Covid-19 virus, and his application has not been approved.

(c) In this subsection –

"Covid-19 virus" means the novel Coronavirus (2019-nCov).

(iii) in subsection (7), by inserting, after the words "(1),", the words "(1A),";

- (iv) by repealing subsection (8) and replacing it by the following subsection –

(8) Where the employment of a worker is terminated in breach of subsection (1), (1A), (5) or (6), the worker may apply to the Board for an order directing his employer –

- (a) to reinstate him in his former employment with payment of remuneration from the date of the termination of his employment to the date of his reinstatement; or
- (b) to pay him severance allowance at the rate specified in section 70(1),

and the Board may make such order as provided for in subsection (10) or (11).

- (v) in subsection (10), by deleting the words “at the rate of 3 months’ remuneration per year of service” and replacing them by the words “at the rate specified in section 70(1)”;
- (vi) by inserting, after subsection (11), the following new subsection –

(11A) Where a worker is paid severance allowance under subsection (8) or (10), the employer may deduct the contributions payable into the Portable Retirement Gratuity Fund from the amount of severance allowance paid to the worker.

- (m) in section 72A –

- (i) in subsection (1), by deleting the words “Third Schedule to the Employment Relations Act” and replacing them by the words “Eleventh Schedule”;

- (ii) in subsection (4) –
 - (A) in paragraph (b), by deleting the words “at the rate of 3 months’ per year of service” and replacing them by the words “at the rate specified in section 70(1)”;
 - (B) by adding the following new paragraph –
 - (c) Where a worker is paid severance allowance under paragraph (b), the employer may deduct the contributions payable to the Portable Retirement Gratuity Fund from the amount of severance allowance paid to the worker.
- (n) in section 77(d), by deleting the words “as the Minister may determine” and replacing them by the words “as may be prescribed”;
- (o) in section 78(2)(d), by deleting the words “as the Minister may determine” and replacing them by the words “as may be prescribed”;
- (p) in section 84 –
 - (i) by inserting, after subsection (2), the following new subsection –

(2A) Notwithstanding subsections (2) and (10), but subject to subsection (7), where, following the expiry of the COVID-19 period, the employment of a worker is terminated for any reason and the worker reckons at least 30 days’ and less than 180 days’ continuous employment with the same employer as at the date of the termination of his employment, whether on a fixed term agreement or not, the worker shall be entitled to the payment of a transition unemployment benefit of 5,100 rupees per month for the period starting on 1 July 2020 and ending on 31 December 2020.
 - (ii) by inserting, after subsection (8), the following new subsection –

(8A) Upon notification received from a worker under subsection (8), the supervising officer shall, within 7 days from the notification, inform the supervising officer of the Ministry responsible for the subject of social security.

- (q) in section 95(3), by deleting the word “salary” and replacing it by the word “remuneration”;
- (r) in section 96(4) –
 - (i) by inserting, after paragraph (a), the following new paragraph –
 - (aa) in the case of a worker, other than a part-time worker who reckons service with his employer for a period of less than 12 months, a sum equal to the sum referred to in paragraph (a)(ii);
 - (ii) in paragraph (b), by deleting the words “paragraph (a)” and replacing them by the words “paragraph (a) or (aa), as the case may be,”;
- (s) in section 114 –
 - (i) in subsection (1), by deleting the words “a worker, in the course of or as a result of his work” and replacing them by the words “a worker, including any person undergoing training under any training scheme, in the course of or as a result of his work or training”;
 - (ii) in subsection (4), by deleting the words “the worker” and replacing them by the words “the worker not later than 15 days after the case is reported to him or he becomes aware of the case”;
 - (iii) in subsection (5), by deleting the words “subsection (1) or (2)” and replacing them by the words “subsection (1), (2) or (4)”;

- (iv) in subsection (7), in the definition of "harassment", by inserting, after the words "sexual orientation", the word "gender,";
- (t) by repealing the Sixth Schedule and replacing it by the Sixth Schedule set out in the Eighth Schedule to this Act;
- (u) in the Eighth Schedule, by deleting the words "paragraph 1" and replacing them by the words "paragraph 2";
- (v) by adding the Tenth and Eleventh Schedules set out in the Ninth and Tenth Schedules to this Act, respectively.

72. Validation of resolutions

The resolutions adopted by the National Assembly on 4 June 2020 are validated.

73. Savings

- (1) Notwithstanding the repeal of the Mauritius Ex-Services Trust Fund Act –
 - (a) any sum due as monthly pension or funeral grant to an ex-serviceman or to his widow before the commencement of this section shall, on 1 January 2021, be due and payable by the Ministry;
 - (b) every employee shall, within such time as may be prescribed, be redeployed to a Ministry or statutory corporation on terms and conditions which shall not be less favourable than those of his previous employment;
 - (c) where an employee is transferred to a Ministry or statutory corporation, his period of service shall, for pension purposes, be taken to be an unbroken period of service with that Ministry or corporation, as the case may be;

- (d) the assets of the Mauritius Ex-Services Trust Fund shall, on the commencement of this section, be transferred to the Government;
- (e) any land and building of the Mauritius Ex-Services Trust Fund shall, on the commencement of this section, be vested in the Ministry responsible for the subject of housing and land use planning;
- (f) the Royal Pioneer Corps Association and the Union of War and Peace Ex-Servicemen shall be dissolved;
- (g) the Ex-Service Association of Mauritius shall, on the commencement of this section, continue to operate and shall be the only association of ex-servicemen operating in the Island of Mauritius and it shall –
 - (i) affiliate with the Royal Commonwealth Ex-Services League; and
 - (ii) benefit from any grant made available through the Royal Commonwealth Ex-Services League and from such other grant as the Ministry may approve, for distribution to needy ex-servicemen and widows of ex-servicemen in the Island of Mauritius and Island of Rodrigues;
- (h) the *Association Espoir des Anciens Combattants de l'île Rodrigues* shall, on the commencement of this section, continue to operate and shall benefit from such funds made available through the Royal Commonwealth Ex-Services League or any other grant which shall be paid through the Commission for Social Security of the Rodrigues Regional Assembly;
- (i) all ex-servicemen and widows of ex-servicemen registered with the Mauritius Ex-Services Trust Fund and having their residential address–

- (i) in the Island of Mauritius shall, on the commencement of this section, be members of the Ex-Service Association of Mauritius;
- (ii) in the Island of Rodrigues shall, on the commencement of this section, be members of the *Association Espoir Des Anciens Combattants de l'île Rodrigues*;
- (j) the Poppy Day Appeal and Remembrance Day shall, on the commencement of this section, be organised by the Ex-Service Association of Mauritius;
- (l) the Ministry shall provide administrative support to the Ex-Service Association of Mauritius on such terms and conditions as the Ministry may determine;
- (m) a gallery on the first and second World War shall be created and shall be housed at the Natural History Museum of Port-Louis.

(2) The Minister may, by regulations, provide for any matter necessary for, or consequential to, the implementation of this section.

(3) In this section –

“employee” means the secretary, accounts clerk, clerical officer, word processing operator, office attendant and the caretaker of the Mauritius Ex-Services Trust Fund;

“ex-serviceman” means a person born in Mauritius who served in the armed forces during World War II or the post-War Period ending on 31 December 1956;

“Mauritius Ex-Services Trust Fund” means the Mauritius Ex-Services Trust Fund established under the repealed Mauritius Ex-Services Trust Fund Act;

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“Rodrigues Regional Assembly” has the same meaning as in the Rodrigues Regional Assembly Act.

74. Commencement

Proclaimed by [Proclamation No. 10 of 2021] W.e.f 27 December 2021 – Sections 39 and 73

(1) Sections 3(f), 32(c)(iv), 56(b) and (e) insofar as it relates to item 40, 69(a) and (b) insofar as it relates to item (6)(b) and 71(1)(iv) shall be deemed to have come into operation on 2 June 2020.

(2) Sections 6, 18(h), 25(c) insofar as it relates to section 28B(1) and (e)(ii), 39, 53 and 73 shall come into operation on a date to be fixed by Proclamation.

(3) Sections 10(b) and (c) and 19(a)(i) and (d)(i) shall come into operation on 1 January 2021.

(4) Sections 13(a)(i) and (k), 14(b)(i)(A) and (B) and 19(c)(i)(A) and (B) shall be deemed to have come into operation on 5 June 2020.

(5) Sections 14(b)(i)(C) and (D), 19(a)(ii), (c)(i)(C) and (d)(ii), 25(c) insofar as it relates to section 28B(2) and (3), 46 and 56(a) shall come into operation on 1 November 2020.

(6) Sections 14(b)(ii)(A), 19(b) and (e), 70(b), (l)(i) to (iii), (v) and (vi), (m) and (n)(i) shall come into operation on 1 October 2020.

(7) Sections 16(f), 27, 30(b), (d), (e) and (g), 35(a)(iii) insofar as it relates to paragraph (b) and 70(f) shall come into operation on 2 September 2020.

- (8) Section 24 shall be deemed to have come into operation on 1 May 2020.
- (9) Section 25(a), (b), (c) insofar as it relates to section 28B(4) and (5), (d), (e)(i), (f) to (l) and (n) to (r) shall come into operation on 31 August 2020.
- (10) Section 25(m) shall be deemed to have come into operation on 23 March 2020.
- (11) Sections 26(a)(i) and (b)(i), 28(y), 42, 43(a)(iv), (b) and (f) and 70(i) shall come into operation on 1 September 2020.
- (12) Section 26(b)(ii) insofar as it relates to subsection (5B)(a) shall be deemed to have come into operation on 1 April 2020.
- (13) Sections 26(b)(ii) insofar as it relates to subsection (5B)(b), 28(o)(i) and (p) and 68 shall be deemed to have come into operation on 1 July 2020.
- (14) Section 28(a)(i), (e), (f), (h), (m) and (n) shall come into operation in respect of the year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment.
- (15) Section 28(c), (g) and (ab) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year.
- (16) Section 28(j), (k) and (t) shall be deemed to have come into operation in respect of the year of assessment commencing on 1 July 2020 and in respect of every subsequent year of assessment.
- (17) Section 40(b) shall come into operation on 1 December 2020.
- (18) Section 42(ea) and 43(a)(i) to (iii), (c) to (e), (g) and (h) shall be deemed to have come into operation on 1 January 2018.

- (19) Section 50 shall be deemed to have come into operation on 1 January 2019.
- (20) Section 56(d)(iv)(B) shall be deemed to have come into operation on 25 July 2019.
- (21) Section 63(b) shall come into operation in the financial year ending 30 June 2021.
- (22) Section 70(k) shall be deemed to have come into operation on 1 February 2019.
- (23) Section 71(g) shall be deemed to have come into operation on 1 January 2020.

Passed by the National Assembly on the fourth day of August two thousand and twenty.

Bibi Safeena Lotun (Mrs)

Clerk of the National assembly

Heading	H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY
				%	%	%	%	%	%	%	%	%
	1701.14.90	--- Other	kg	100	0	10	0	0	100	100	100	100
		- Other:										
	1701.91.00	--Containing added flavouring or colouring matter	kg	100	0	10	0	0	100	100	100	100
		- Other:										
	1701.99.10	--- White sugar	kg	100	0	10	0	0	100	100	100	100
	1701.99.90	--- Other	kg	100	0	10	0	0	100	100	100	100

SECOND SCHEDULE

[Section 14(b)(i)(C) and (D)]

PART I

18.06, 1806.20.00, 1806.31.00, 1806.32.00, 1806.90.10, 1806.90.90, 1901.20.00,
1904.10.00, 1904.20.00, 1904.30.00, 1904.90.00, 1905.10.00, 1905.20.00, 1905.31.00,
1905.32.00, 1905.40.90, 1905.90.30, 1905.90.90, 20.06, 2006.00.00, 20.07, 2007.10.00,
2007.91.00, 2007.99.00, 20.08, 2008.11.10, 2008.11.90, 2008.19.00, 2008.20.00,
2008.30.00, 2008.40.00, 2008.50.00, 2008.60.00, 2008.70.00, 2008.80.00, 2008.91.00,
2008.93.00, 2008.97.00, 2008.99.00, 21.05, 2105.00.00

THIRD SCHEDULE

[Section 16(f)]

FIRST SCHEDULE

[Section 13]

**PART I – CRITERIA FOR REGISTRATION WITH THE ECONOMIC
DEVELOPMENT BOARD**

1. Investor

(1) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency

or

(2) Net asset value of at least USD 50,000 or its equivalent in freely convertible foreign currency, for existing businesses and businesses inherited and a cumulative turnover of at least 12 million rupees during the 3 years preceding the application

or

(3) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency, of which –

(a) a minimum transfer of at least USD 25,000 shall be made

and

(b) the equivalent of the remaining value in high technology machines and equipment, subject to such criteria as the Chief Executive Officer may

determine

(4) For renewal, a minimum gross income of 4 million rupees per year as from third year of registration

2. Investor for innovative start-ups (1) Submission of an innovative project to the Economic Development Board

or

(2) Registered with an incubator accredited with the Mauritius Research and Innovation Council

(3) For renewal, such conditions as the Chief Executive Officer may determine

3. Investor (only company incorporated under the Companies Act on or after 8 June 2017) operating a food processing plant for food processing activities and for the manufacture of products from agricultural and medicinal plants and herbs either as intermediate goods or finished products
- (1) Goods shall be produced by a process involving a value addition of not less than 20 per cent of the ex-factory cost of the finished product
- (2) Goods intended for export shall satisfy the rules of origin of preferential markets

and

(3) At least 50 per cent of the final products manufactured by the company are exported, after 2 years as from the date from which the company starts its operation

4. Investor (company only) for the (1) Investment of at least one billion rupees or

setting up of a film studio in Mauritius its equivalent in freely convertible foreign currency

and

(2) Investor to provide facilities to film production companies

5. Any other investor Project value exceeding 20 million rupees
6. Professional – Monthly basic salary of at least 30,000 rupees
 - (a) information and communication technologies (ICT) sector, business process outsourcing (BPO) sector, pharmaceutical manufacturing, food processing
 - (b) any other sector Monthly basic salary at least 60,000 rupees
7. Young professional Completion of at least an undergraduate degree in a local tertiary education institution recognised by the Higher Education Commission in any field listed in Part II of the Schedule to the Immigration Act
8. Self-employed person
 - (1) (a) Initial investment of USD 35,000 or its equivalent in freely convertible foreign currency at the time of issue of occupation permit

and

(b) Engaged in services sector only

(2) For renewal, minimum business income of 800,000 rupees per year as from the third year of registration

9. Retired non-citizen

(1) An initial transfer of at least USD 1,500 or its equivalent in freely convertible foreign currency at the time of issue of residence permit

and

(2) (a) Thereafter, a monthly transfer of at least USD 1,500 or its equivalent in freely convertible foreign currency

or

(b) Thereafter, transfer of such amounts, by instalments or otherwise, the aggregate of which shall be at least USD 18,000 per year during the 10 years' validity of the residence permit

PART II – CRITERIA FOR ELIGIBILITY FOR PERMANENT RESIDENCE PERMIT

1. Investor

(1) Minimum investment of USD 375,000 in a qualifying business activity

or

(2) (a) Holder of an occupation permit as investor for at least 3 years

and

(b) A minimum annual gross income of at 15 million rupees for 3 years preceding application or its aggregate

2. Professional

(1) Holder of an occupation permit as professional for at least 3 years

and

(2) Monthly basic salary of at least 150,000 rupees for 3 consecutive years immediately preceding the application

3. Self-employed person

(1) Holder of an occupation permit as self-employed

and

(2) Annual business income of at least 3 million rupees for 3 consecutive years immediately preceding the application

4. Retired non-citizen

(1) Holder of a residence permit as retired non-citizen for at least 3 years

and

(2) Transfer of such amounts, by instalments or otherwise, the aggregate of which shall be at least USD 54,000 or its equivalent in freely

convertible foreign currency, during the period of 3 years

**PART III – CRITERIA FOR ELIGIBILITY FOR PERMANENT
RESIDENCE PERMIT BEFORE 1 SEPTEMBER 2020**

1. Investor Cumulative turnover of at least MUR 12 million during the 3 years preceding the application
2. Self-employed Cumulative business income of at least MUR 2.4 million during the 3 years preceding the application
3. Professional in the information and communication technologies (ICT) sector and business process outsourcing (BPO) sector Monthly basic salary of at least MUR 30,000 during the 3 years preceding the application
4. Professional in any other sector Monthly basic salary of at least MUR 60,000 during the 3 years preceding the application
5. Retired non-citizen (1) Monthly transfer of at least USD 1,500 or its equivalent in freely convertible foreign currency, during the period of 3 years

and

- (2) Cumulative transfer of at least USD 54,000 or its equivalent in freely convertible foreign currency, during the period of 3 years
-

FOURTH SCHEDULE

[Section 16(g)]

SECOND SCHEDULE

[Section 17B]

FIELDS OF ACTIVITY

1. Additive manufacturing
 2. Data economy
 3. High tech farming and smart agriculture
 4. Life sciences and biotechnology
 5. Smart manufacturing and assembly of electric vehicles
 6. Virtual economy
 7. Technical education and training programmes in any of the above fields
-

FIFTH SCHEDULE

[Section 19(c)(i)(A) and (B)]

PART I

04.02, 0402.99.10, 04.03, 0403.10.10, 0403.90.10, 17.02, 1702.11.10, 1702.19.10, 1702.20.10, 1702.30.10, 1702.40.10, 1702.50.10, 1702.60.10, 1702.90.10, 20.09, 2009.11.00, 2009.12.00, 2009.19.00, 2009.21.00, 2009.29.00, 2009.31.00, 2009.39.00, 2009.41.00, 2009.49.00, 2009.50.00, 2009.61.90, 2009.69.90, 2009.71.00, 2009.79.00, 2009.81.00, 2009.89.00, 2009.90.00, 21.06, 2106.90.60, 2106.90.70, 22.02, 2202.10.11, 2202.10.12, 2202.10.19, 2202.10.91, 2202.10.99, 2202.91.00, 2202.99.10, 2202.99.20, 2202.99.40, 2202.99.50, 2202.99.60, 2202.99.70, 2202.99.90

PART II

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable goods	Statistical unit	Taxable base	Rate of excise duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			
	0403.10.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
		- Other:			

	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable goods	Statistical unit	Taxable base	Rate of excise duty
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		- Lactose and lactose syrup:			
		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		-- Other :			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Maple sugar and maple syrup:			
	1702.20.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			

	1702.30.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Chemically pure fructose:			
Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable goods	Statistical unit	Taxable base	Rate of excise duty
	1702.50.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing			

		added sugar or other sweetening matter.			
		- Orange juice:			
	2009.11.00	-- Frozen	L	Specific duty per gram	6 cents per gram of sugar
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Grapefruit (including pomelo) juice:			
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.29.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Juice of any other single citrus fruit:			
Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable goods	Statistical unit	Taxable base	Rate of excise duty
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Pineapple juice:			
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	6 cents per gram of

					sugar
		- Grape juice (including grape must):			
		-- Of a Brix value not exceeding 20:			
	2009.61.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
		-- Other:			
	2009.69.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Apple juice:			
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.79.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Juice of any other single fruit or vegetable:			
	2009.81.00	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	L	Specific duty per gram	6 cents per gram of sugar
	2009.89.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	6 cents per gram of sugar
Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable goods	Statistical unit	Taxable base	Rate of excise duty
21.06		Food preparations not elsewhere specified or included.			

		- Other:			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	6 cents per gram of sugar
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific duty per gram/per unit	6 cents per gram of sugar plus Rs 2 per unit
	2202.10.12	---- In can	L	Specific duty per gram/per unit	6 cents per gram of sugar plus Rs 2 per can
	2202.10.19	---- Other	L	Specific duty per gram	6 cents per gram of sugar
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	6 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	6 cents per gram of sugar

		- Other:			
	2202.91.00	-- Non-alcoholic beer	L	Specific duty per gram	6 cents per gram of sugar
Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable goods	Statistical unit	Taxable base	Rate of excise duty
		-- Other:			
	2202.99.10	--- Soya milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.40	--- Almond milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.50	--- Oat milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.60	--- Rice milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar

SIXTH SCHEDULE

[Section 19(c)(i)(C)]

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
		- Chewing gum, whether or not sugar-coated:			
	1704.10.90	--- Other	Kg	Specific duty per gram	6 cents per gram of sugar
	1704.90.00	- Other	Kg	Specific duty per gram	6 cents per gram of sugar
18.06		Chocolate and other food preparations containing cocoa.			
		- Other preparations in blocks, slabs or bars weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg:			
	1806.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.20.90	--- Other	Kg	Specific duty per gram	0
		-- Filled:			
	1806.31.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.31.90	--- Other	Kg	Specific duty per gram	0
		-- Not filled:			
	1806.32.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar

	1806.32.90	--- Other	Kg	Specific duty per gram	0
		--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals:			
Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1806.90.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.90.19	---- Other	Kg	Specific duty per gram	0
		--- Other:			
	1806.90.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.90.99	---- Other	Kg	Specific duty per gram	0
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
	1901.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1901.20.90	--- Other	Kg	Specific duty per gram	0
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	1904.10.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.10.90	--- Other	Kg	Specific duty per gram	0
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
	1904.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar

				per gram	
21.05		Ice cream and other edible ice, whether or not containing cocoa.			
	2105.00.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2105.00.90	--- Other	Kg	Specific duty per gram	0
		--- Preparations intended to be used as beverages after dissolution:			
	2106.90.81	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2106.90.89	---- Other	Kg	Specific duty per gram	0

SEVENTH SCHEDULE

[Section 21(h)]

FIFTH SCHEDULE

[Section 14A]

EXEMPTED PERSONS

1. Any person bona fide carrying on the business of banking or insurance or bona fide carrying on any business not having as its primary object the lending of money, in the course of which and for the purposes of which he lends money.
2. Any body corporate, incorporated or expressly empowered, or any other person expressly empowered, by any other enactment to lend money.
3. Any organisation whose operations are of an international character and which is approved by the Minister.
4. Any society registered under the Co-operatives Act.
5. Any licensed broker in the performance of his duties as a public officer.
6. Any licensed pawnbroker in the performance of his duties as a pawnbroker.
7. Mauritius Housing Corporation Ltd.
8. Development Bank of Mauritius Ltd.
9. State Investment Corporation Ltd.
10. Mauritius Investment Corporation Ltd.
11. Any specialised financial institution licensed by the central bank to engage in lending activities.

- 12.** Any trustee in the exercise of his functions under the Trusts Act.

 - 13.** Any person lending money through a peer-to-peer lending platform operated by a person licensed by the Commission to operate that platform.
-

EIGHTH SCHEDULE

[Section 71(t)]

SIXTH SCHEDULE

[Sections 78(2)(a) and 84(2)]

PART I – TRANSITION UNEMPLOYMENT BENEFIT

**FOR PERIOD STARTING ON 1 APRIL 2020 AND
ENDING ON 31 MARCH 2021**

Period after termination of employment or registration with supervising officer	Rate of benefit per month
First 6 months	90% of basic wage or salary
From 7 th month to end of 12 th month	60% of basic wage or salary

PART II – TRANSITION UNEMPLOYMENT BENEFIT

FOR ANY PERIOD OTHER THAN PERIOD SPECIFIED IN PART I

Period after termination of employment or registration with supervising officer	Rate of benefit per month
First 3 months	90% of basic wage or salary
From 4 th month to end of 6 th month	60% of basic wage or salary
From 7 th month to end of 12 th month	30% of basic wage or salary but not less than 3,000 rupees

NINTH SCHEDULE

[Section 71(v)]

TENTH SCHEDULE

[Section 72]

Development Bank of Mauritius Ltd

Mauritius Investment Corporation Ltd

State Investment Corporation Limited

TENTH SCHEDULE

[Section 71(v)]

ELEVENTH SCHEDULE

[Section 72A]

1. Air traffic control
 2. Air transport services, or any airline and aviation related services
 3. Civil Aviation and airport, including ground handling and ancillary services
 4. Port and other related activities in the ports including loading, unloading, shifting, storage, receipt and delivery, transportation and distribution as specified in section 36 of the Ports Act
-