

BUDGET MEASURES

EXPLANATORY NOTES

MAIN PROVISIONS TO BE INCLUDED IN –

THE FINANCE (MISCELLANEOUS PROVISIONS) BILL 2023

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Acronyms

APD	Animal Production Division
ARC	Assessment Review Committee
BPC	Building Plans Committee
CEB	Central Electricity Board
CIDB	Construction Industry Development Board
CSR	Corporate Social Responsibility
CWA	Central Water Authority
DVS	Division of Veterinary Services
EBS	Electronic Billing Systems
EDB	Economic Development Board
EEMO	Energy Efficiency Management Office
ESG	Environmental, Social and Governance
FAREI	Food and Agricultural Research and Extension Institute
FSC	Financial Services Commission
FY	Financial Year
GRA	Gambling Regulatory Authority
GS	Government School
IHS	Invest Hotel Scheme
ID	Identity
IPSAS	International Public Sector Accounting Standards
IRS	Integrated Resort Scheme
MARENA	Mauritius Renewable Energy Agency
MOFEPD	Ministry of Finance, Economic Planning and Development
MRA	Mauritius Revenue Authority
MSAW	Mauritius Society for Animal Welfare
NED	National Employment Department
NELS	National Electronic Licensing System
NTF	National Training Fund
PRGF	Portable Retirement Gratuity Fund
RE	Renewable Energy
RES	Real Estate Scheme
SCS	Smart City Scheme
SME	Small and Medium Enterprise
TDS	Tax Deduction at Source
TVET	Technical and Vocational Education and Training
VAT	Value Added Tax
VEFA	Vente en L'état Futur D'achèvement
WMA	Wastewater Management Authority
WPF	Workfare Programme Fund

Part A – Taxation and Public Finance

A.1. Income Tax

(a) Other Exemptions and Reliefs - Exempt Income

- (i) The partial exemption granted in respect of interest earned by a Collective Investment Scheme or a Closed End Fund established in Mauritius will be increased from 80% to 95%.
- (ii) Interest income derived from bonds, debentures or sukuks issued by an overseas entity to finance renewable energy projects (“Green Bonds”) approved by the Director-General of the Mauritius Revenue Authority (MRA) will be exempted.

(b) Income Tax Holiday

The income tax holiday granted to Mauri-Facilities Management Co. Ltd, which has been given additional responsibilities under the National Clean-up Campaign, will be increased by an additional 5 years.

(c) 3% Reduced Rate of Corporate Tax on Exports of Goods

It will be clarified that profits derived from the sale of aviation fuel to an airline will be considered as an export of goods and therefore subject to tax at the reduced rate of 3%.

(d) Solidarity Levy on Telephony Service Providers

A profitable company currently pays 5% of its accounting profit and 1.5% of its turnover as Solidarity Levy.

The rate of the levy applicable to the turnover component will be reduced from 1.5% to 1%.

An operator who has made a loss will still be required to pay the levy imposed on turnover, i.e. 1%.

(e) Taxation of Banks

The tax rates for banks is as follows –

- (i) chargeable income up to Rs 1.5 billion is taxed at 5 %; and
- (ii) chargeable income above Rs 1.5 billion is taxed at 15%.

In addition, an incentive system was granted during the years of assessment 2020/2021 and 2021/2022 to banks having chargeable income exceeding Rs 1.5 billion. Under this system, any chargeable income in excess of the chargeable income for the base year of 2017/2018 is taxed at a reduced tax rate of 5% if pre-defined conditions are satisfied.

This incentive tax rate of 5% is no longer applicable as from the year of assessment 2022/2023 and banks are being taxed at the rate of 15% on chargeable income above Rs 1.5 billion.

(f) Investment Tax Credit

An investment tax credit of 15% over 3 years (i.e. 45% in total) is granted to manufacturing companies in respect of expenditure incurred on new plant and machinery (excluding motor cars).

The investment window will be extended up to the financial year (FY) 2025/2026.

Any unrelieved investment tax credit may be carried forward over 10 years.

Companies engaged in the manufacture of both alcoholic and non-alcoholic beverages will be allowed to claim the investment tax credit on expenditure incurred on new plant and machinery used exclusively for the production of non-alcoholic drinks.

(g) Double Deduction of Expenditure Incurred on Market research and Product Development

The double deduction granted to a manufacturing company in respect of expenditure incurred on market research and product development will no longer be restricted to the African market. This additional facility is restricted to companies having an annual turnover not exceeding Rs 500 million.

(h) Double Deduction of Expenditure Incurred on an approved film project

A tax relief of 200% of amount spent by local companies participating in the financing, sponsorship or marketing and/or distribution of an approved film project, under the Film Rebate Scheme, intended for theatrical or media streaming release.

The approved film should be produced at least 90% in Mauritius.

(i) Waiver of COVID-19 Levy

All outstanding debts of the COVID-19 levy as at 20 January 2023 inclusive of penalties and interest will be waived.

(j) Financial Assistance to Specified Enterprises- Salary Compensation 2023

The Income Tax Act will be amended to implement the decision of Government to provide a monthly financial assistance for payment of salary compensation 2023 of -

- (i) Rs 250 or Rs 500 per eligible employee of a Small and Medium Enterprise (SME) including an expatriate employee depending on the profitability of the enterprise;
- (ii) Rs 300 per eligible employee of an Export Oriented Enterprise including an expatriate employee; and
- (iii) Rs 500 per eligible employee of a large public bus operator including an expatriate employee.

This assistance will be payable to an SME and an Export Oriented Enterprise during the period from January 2023 to June 2024, including a double payment in December 2023.

For a large public bus operator, financial assistance will be provided during the period from January 2023 to December 2023, including a double payment in December 2023.

(k) Corporate Social Responsibility (CSR)

Rs 200 million of the CSR amount collected by the MRA will be transferred to the Solidarity Fund annually as from FY 2023/2024.

A.2. Property Taxes

(a) Home Ownership Scheme

The Home Ownership Scheme will be extended for another year, i.e. in respect of residential property acquired during the period 1 July 2023 to 30 June 2024.

Under the Scheme, an eligible person buying a house, an apartment or bare land to construct his residence benefits from a refund of 5% of the cost of the property up to a maximum of Rs 500,000.

Regarding a property acquired under '*vente en l'état futur d'achèvement*' (VEFA), the refund will be made in respect of the amount paid by the purchaser under the VEFA agreement up to 30 June 2025.

A property which has been the subject of a reservation on or before 30 June 2024 in the prescribed manner will also qualify under the Scheme provided the deed of transfer is signed and registered not later than 30 June 2025.

The payment to a person under the Scheme will not exceed a total aggregate amount of Rs 500,000 in a financial year applicable as from 1 July 2023.

(b) Home Loan Payment Scheme

The Home Loan Payment Scheme will be extended for another year, i.e. in respect of loans contracted during the period 1 July 2023 to 30 June 2024.

Under the Scheme, a person contracting a secured housing loan to construct his residence benefits from a refund of 5% of the loan amount disbursed, up to a maximum of Rs 500,000. Amounts of loan disbursed up to 30 June 2025 will qualify under the Scheme.

As from 1 July 2023, a person will be eligible to a maximum payment of Rs 500,000 in the FY 2023/2024.

The payment to a person under the Scheme will not exceed a total aggregate amount of Rs 500,000 in a financial year applicable as from 1 July 2023.

(c) Exemption from Payment of Registration Duty

No registration duty or fee shall be payable in respect of any document signed or executed by the Financial Intelligence Unit under which it is a beneficiary.

A.3. Excise Duty

(a) Alcoholic Products

Effective as from 3 June 2023, the following rates of excise duty on alcoholic products will be applicable –

Product	Current	New
Beer (per litre)		
Up to 9 degrees	Rs 48.00	Rs 52.80
Above 9 degrees	Rs 66.65	Rs 73.30
Spirit cooler (per litre)	Rs 62.60	Rs 68.85
Fruit wine (per litre)	Rs 38.85	Rs 42.75
Made wine (per litre)	Rs 83.30	Rs 91.65
Wine of grapes (per litre)		
In bulk for bottling purposes	Rs 134.00	Rs 147.40
In bottle	Rs 234.75	Rs 258.25
Champagne (per litre)	Rs 1,118.00	Rs 1,229.80
Rum (per litre of absolute alcohol)	Rs 658.25	Rs 724.10
Cane spirits (per litre of absolute alcohol)	Rs 658.25	Rs 724.10
Whisky (per litre of absolute alcohol)		
In bulk for bottling purposes	Rs 1,271.60	Rs 1,398.75
In bottle	Rs 2,032.80	Rs 2,236.10
Liqueur (per litre of absolute alcohol)	Rs 447.25	Rs 492.00

(b) Tobacco Products

Effective as from 3 June 2023, the following rates of excise duty on tobacco products will be applicable –

Product	Current	New
Cigars (per kg)	Rs 21,373	Rs 23,510
Cigarillos (per thousand)	Rs 12,480	Rs 13,728
Cigarettes (per thousand)	Rs 6,188	Rs 6,807

(c) Excise Licences Fees for Wholesale/Retail Sale of Alcoholic Products

The annual licence fees for the sale of alcoholic products will be increased as follows –

- (i) wholesale dealer: from Rs 6,000 to Rs 18,000; and
- (ii) retailer: from Rs 1,000 - Rs 6,000 to Rs 2,000 - Rs 12,000.

(d) Motor Vehicles

- (i) The current Excise/Customs Duty Rebate Scheme on motor vehicles will be extended for a further period of one year up to 30 June 2024. The rebate scheme is applicable as follows–
 - (A) *a motor car up to 1,000 cc*: 55% rebate on the excise duty payable on the motor car; and
 - (B) *a motor car above 1,000 cc, double/single space cabin vehicle, van or bus*: 45% rebate on the excise/customs duty payable on the motor vehicle.

(ii) The Negative Excise Duty Scheme to encourage the purchase of electric vehicles will be extended for a further period of one year up to 30 June 2024. The Scheme provides for a refund of 10% of the value of importation up to a maximum of Rs 200,000 on the purchase of an electric vehicle by –

(A) an individual purchasing an electric vehicle irrespective of the electric motor power; and

(B) a company purchasing an electric vehicle of up to 180 kilowatt.

(e) Local Recycling of Waste PET Bottles into Reusable Goods

The rate of refund payable for waste PET bottles recycled into reusable goods will be increased from Rs 15 per kg to Rs 30 per kg to encourage local recycling.

A.4. Value Added Tax (VAT)

(a) VAT and custom duty will be removed on glass-ceramic blocks for dental use.

(b) VAT will be removed on medical grade silicone.

(c) The VAT exemption granted on the construction of a purpose-built building for the provision of tertiary education will be extended to construction for primary and secondary education.

- (d) Provision will be made to exempt from the payment of VAT, customs duty and excise duty any contractor engaged in the construction of social housing units under a Social Housing project implemented by New Social Living Development Ltd. The tax exemptions will be applicable on the procurement of goods (excluding vehicles), works, consultancy services and other related services.
- (e) Instruments and appliances used in medical, surgical, dental or veterinary sciences, of HS Code 90.18, will be made zero-rated for VAT purposes instead of VAT exempt.
- (f) Presently, water supplied, infrastructure works and renting out of meters by the Central Water Authority are zero-rated for VAT purposes. Similar VAT treatment will be extended to the Rodrigues Public Utilities Corporation.
- (g) Currently, the rates of the special levy on banks are as follows –
 - (i) 5.5% for banks having operating income of not more than Rs 1.2 billion from transactions with residents; and
 - (ii) 4.5% for banks having operating income in excess of Rs 1.2 billion from transactions with residents.

The rate of the levy will be aligned to 5.5% for all banks.

A.5. Passenger Fee

The Passenger Fee will be increased with effect from 1 January 2024 as follows –

Passengers	Current		New	
	Passengers whose journey originally starts from Reunion, Madagascar, Seychelles or Comoros	Other passengers	Passengers whose journey originally starts from Reunion, Madagascar, Seychelles or Comoros	Other passengers
	\$	\$	\$	\$
Children aged 2 and above but below 12 years	7.50	17.50	13	30
Passengers aged 12 years and above	15	35	26	60

A.6. Advertising Structure Fee

The fee payable on an advertising structure, which ranges from Rs 5,000 to Rs 70,000 annually depending on its size, will be reduced by half with effect from 1 January 2024.

A.7. Tax Administration

(a) Tax Administration: General

(i) Tax Arrears Settlement Scheme (TASS)

The Tax Arrears Payment Scheme will be re-introduced. The Scheme provides for full waiver of penalties and interest where tax arrears, outstanding under the Income Tax Act, the Value Added Tax Act and the Gambling Regulatory Authority Act, are paid in full by 31 March 2024 and provided the taxpayer registers under the Scheme by 31 December 2023.

Taxpayers having assessments pending before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council, and who wish to take advantage of the Scheme, may do so by withdrawing the case before these institutions.

(ii) Protected Cell Company and Variable Capital Company

The MRA will not recover tax owed by a cell of a protected cell company by having recourse to assets of other cells or non-cellular assets of the protected cell company.

Likewise, each sub-fund or special purpose vehicle of a variable capital company will be treated as a separate entity for the purpose of recovery of tax.

(iii) Statement of Financial Transactions

A virtual asset service provider and an issuer of initial token offerings will have to report annually to the MRA a transaction made by an individual, a *société* or succession exceeding Rs 250,000 or transactions exceeding in the aggregate Rs 2 million in a year. As regards a corporate, the threshold will be Rs 500,000 and Rs 4 million respectively.

(b) Tax Administration: Income Tax

(i) Tax Deduction at Source (TDS) – Broadening of Scope

The Income Tax Act will be amended to broaden the scope of TDS to cover -

Services	Rate of TDS
Payment of fees made by insurance companies to panel beaters and spray painters for repairs of motor vehicles of policy holders	3%
Interior Decorator/Designer	5%

(ii) Tax Deduction at Source – Exemptions

Tax Deduction at Source will not apply on fees paid to -

- (A) a Management Company licensed by the Financial Services Commission (FSC); and
- (B) an Investment Adviser licenced by the FSC.

(iii) Presumptive Tax

A number of provisions relating to the administration of the presumptive system of income tax will be fine-tuned.

(iv) Power to Require Information

(A) It will be clarified that the provisions of the Information and Communication Technologies Act and the Data Protection Act will not apply to information requested by the Director-General of the MRA under Section 123 of the Income Tax Act.

(B) The MRA will also be allowed to request additional information from a bank if a benefit payable by the MRA has been credited in a wrong bank account.

(c) Tax Administration: Customs Act

- (i) Authorised customs officers will be empowered to be equipped with firearms and other defensive weapons when working in high risk areas. Appropriate training will be provided by trained police officers to the customs officers.

The Firearms Act will also be amended to exempt these customs officers from the requirement to have a firearm licence, as is the case for police officers and officers of the Mauritius Prisons Service.

- (ii) It will be clarified that the taxation rate applicable on any imported or locally manufactured good is the rate in force in the Customs Tariff Act, Excise Act and Value Added Tax Act at the time the Bill of Entry for the good is validated at Customs.
- (iii) The rate of interest that will be applicable at the time of effecting a refund of taxes under the Customs Act or the Excise Act will be the Key Rate.
- (iv) Parcels and trade samples imported/exported by post/courier, which are not merchandise for sale, do not require a Bill of Entry for clearance. However, a simplified customs form is submitted for clearance purposes. Legal provision will be made for this form.
- (v) Where an importer/exporter/broker/agent fails to produce documents requested by MRA for post-clearance audit control, MRA may claim taxes underpaid based on information available. Provision will be made for a penalty not exceeding 50% of the underpaid taxes and interest at the rate of 0.5% per month, as for other cases of underpayment of taxes.
- (vi) An importer, who imports goods on behalf of another person entitled to tax exemption but fails to submit required documents within 15 days after the clearance of the goods, will be liable to a penalty of Rs 2,000 per day of non-compliance, up to a maximum of Rs 20,000. An aggrieved importer will have a right of appeal.

- (vii) The penalty provision for failure to submit a Bill of Entry for the clearance of goods or to make necessary amendments to ensure the accuracy of a manifest within 5 working days after the time an aircraft has landed or a vessel has been berthed will be further deferred until 30 June 2024.
- (viii) When a person is suspected of having concealed drugs inside his body, he may be required by a customs officer to go through a body scanner. An authorised customs officer will be empowered to seek an order from a magistrate for a suspected person who refuses a body scan to be submitted to a medical examination. In case a suspected person refuses to submit to such a medical examination, he shall commit an offence and shall, on conviction, be liable to a fine not exceeding Rs 100,000 and to imprisonment for a term not exceeding 10 years.
- (ix) MRA Customs will be empowered to request, on a risk-management basis from an importer clearing goods of a value of more than Rs 500,000, details on the source of funds which have been used to purchase the goods.
- (x) The Income Tax Act and VAT Act make provision for any aggrieved person to lodge an objection at the Objection Directorate of MRA or an appeal at the ARC on payment of 10% and 5% respectively of the amount of taxes underpaid. Similar provision will be made in the Customs Act and Excise Act to discourage frivolous objections and appeals.

(d) Tax Administration: Excise Act

- (i) A definition of “matured agricultural rum” will be introduced.
- (ii) Provision will be made to allow bottlers of water to submit a consolidated Bill of Entry for excisable goods, as is the case for manufacturers of sugar sweetened products.
- (iii) Provision will be made to allow a customs officer, in the execution of his duties, to offer to buy any alcoholic or tobacco products for the purpose of gathering evidence for the enforcement of the Excise Act. The evidence gathered will be admissible for court proceedings.
- (iv) Provision will be made for the stocktaking exercise for sugar sweetened products in a factory to be carried out over such period as MRA may determine.
- (v) Goods re-imported after repairs will be exempted from excise duty provided they are re-imported within a period of 2 years. However, there will be no excise duty exemption on the value of the repairs.

(e) Tax Administration: Value Added Tax Act

- (i) It will be clarified that a person who has voluntarily registered for VAT purposes will be allowed to take credit for input tax as from the date of his registration.
- (ii) It will be clarified that the time period to issue a VAT assessment will not exceed 4 years following the period in which the tax liability arose, unless there is fraudulent conduct.

- (iii) As a first of phase of the e-invoicing project, MRA will launch a developer's portal to test the Electronic Billing Systems (EBS) supplied by vendors to ensure the EBS connect seamlessly with the MRA server and invoices generated are in a standard e-invoicing format.
- (iv) Presently, an event organiser is eligible to VAT refund in respect of accommodation costs incurred by visitors attending a qualifying event. In view of the cumbersome administrative process for refund, an event organiser will, henceforth, be exempted from payment of VAT in respect of accommodation costs for a qualifying event.
- (v) One of the conditions to be satisfied for a person to be eligible to make an application for VAT refund on a residential building, house or apartment is that the covered area constructed should not exceed 1,800 square feet. An additional condition that will, henceforth, have to be satisfied is that the construction value should not exceed Rs 3 million.
- (vi) The list of equipment on which VAT is refunded to a planter/breeder under the VAT Refund Scheme will be extended to include the following –

Planter

- Automatic irrigation controller
- UV water filtration system
- Plant support mesh

Breeder

- Cooling tank

- (vii) A fisherman will, henceforth, have to be registered with the Ministry of Blue Economy, Marine Resources, Fisheries and Shipping instead of the Fishermen Welfare Fund to be eligible to refund of VAT paid on specified equipment.
- (viii) To facilitate refund of VAT to a person who is not in business, it will be mandatory for a VAT-registered entity to specify on its VAT invoice the name and address of that person if he requests it.

(f) Tax Administration: Registrar-General's Department

(i) Transfer of Shares

The following amendments will be brought in respect to registration of transfer of shares -

- (A) for transfer of shares exceeding Rs 200,000 in value and requiring a supporting certificate from a professional Accountant, the duty/taxes will be levied either on the value declared in the deed of transfer or in the certificate, whichever is the higher;
- (B) when a person is acquiring more than 20% of the share capital in a company and an option has been made to be taxed on the value of shares transferred, a description of immovable property held in the company together with a site plan should be given at time of registration of the deed of transfer; and

- (C) the process of objection following an assessment on value of shares transferred will apply equally to the transferee and transferor if the latter is subject to land transfer tax on the transaction.

(ii) Arrears Payment Scheme

The Arrears Payment Scheme under the Registrar-General's Department will be re-introduced for another year. The Scheme will provide for full waiver of penalties and interest if a debtor of the Department settles any debt amount on or before 31 March 2024. This Scheme will apply to tax arrears due as at 31 May 2023.

(iii) Objection Unit

- (A) The time given to an aggrieved person to object to an assessment of the Registrar-General following a transfer of movable property will be increased from 15 to 28 days.
- (B) If the subject matter of an objection relates to a technical field, the Registrar-General may, enlist the services of a suitable expert in the field, to advise the Objection Unit.

(iv) Representations to the ARC – Immovable Property

An aggrieved person who lodges representations with the Clerk of the Assessment Review Committee (ARC) will be required to file a copy with the Registrar-General.

(g) Tax Administration: Mauritius Revenue Authority Act

(i) Contrainte

The process of recovery of tax debt by way of “*contrainte*” issued against a debtor will be fine-tuned.

(ii) Offences in relation CSG Income Allowance

Police officers posted at the Legal Services Department of the MRA will be allowed to open an enquiry for offences relating to payment of CSG Income Allowance.

(iii) Enlistment of Technical Experts

The Director-General may enlist the services of a suitable expert in a technical field for the purpose of determining the tax liability of a person.

(iv) Review of Tax Appeal System

The efficacy of revenue collection goes necessarily via an effective tax appeal system. Necessary legislative amendments will be brought to improve the current tax appeal procedures to make same more effective and efficient.

A.8. Social Contribution and Social Benefits Act (CSG)

(a) Self-Employed

- (i) A self-employed will have an additional one month to submit his annual social contribution return, i.e. in August instead of July.
- (ii) A self-employed or a private household employer who has submitted a monthly return for part of a year will be allowed to submit a return covering the remaining months of the financial year.
- (iii) A self-employed who submits an annual social contribution return will not be required to submit a quarterly statement.
- (iv) It will be clarified that the penalty and interest provisions on unpaid social contributions also apply to a self-employed.

(b) Retirement Benefit

The definition of “retirement benefit” in the Social Contribution and Social Benefits Act will be updated as follows -

“retirement benefit” means the social benefit of a monthly amount of –

- (i) Rs 1,000, payable for the period starting on 1 July 2022 and ending on 30 June 2023; and
- (ii) Rs 1,000 or an amount exceeding Rs 1,000 up to Rs 4,500 as from 1 July 2023 and every subsequent month.

A.9. State Lands Act

(a) Reduction in Annual Rental

The State Lands Act will be amended to provide for the possibility of a reduced rental in respect of a socio-economic project implemented on State land leased by a statutory body or a Government-owned company in which the Government directly or indirectly holds at least 90% of the share capital.

(b) Annual Rental

Provision will be made to grant, on a case to case basis, payment facility in respect of annual rental payable on State lands by lessees facing financial difficulties or grant a reduction in rental depending on the business activity of the lessee.

A.10. Business Facilitation

(a) Premium Investor Scheme

The Premium Investor Scheme will be extended to cover investors taking over or acquiring the whole or part of a Government undertaking including by way of acquisition of shares in a Government-owned company in order to benefit from negotiable incentives.

(b) Sale of Serviced Land

The promoter of a project under the Smart City Scheme or Property Development Scheme is presently allowed to sell one plot of serviced land not exceeding 2,100 m² to a non-citizen holder of Occupation permits, Permanent Residence Permit or a Residence Permit.

The time limit will be extended for another period of two years, that is, up to 30 June 2026 instead 30 June 2024.

The conditions in relation to the time limit to complete construction of a residential building and the maximum land area of serviced land for sale in a project will continue to apply.

A.11. Immigration Act and Non-Citizens (Property Restriction) Act

(a) Sale of Immovable Property Outside of Schemes to Resident Non-citizens

A resident non-citizen is allowed, upon application, to acquire residential property of a minimum of USD 350,000 outside of existing schemes subject to the payment of an additional registration duty of 10%.

The minimum value of a residential property of USD 350,000 will be increased to USD 500,000.

Only **one** property may be acquired by the main holder of a resident permit and not his or her spouse or children.

(b) Acquisition of Property in a PDS Project relating to Senior Living

The Immigration Act will be amended to grant a residence permit to a retired non-citizen and his family on the acquisition of a property in a PDS project relating to senior living provided that -

- (i) the acquisition price exceeds USD 200,000; and
- (ii) the non-citizen is aged above 50 years old.

The status of resident shall remain valid as long as the buyer holds the property.

This amendment will be backdated to 27 April 2019, i.e. the date the Property Development Scheme was amended to include construction of purpose-built building or bringing an existing building under the Scheme targeting senior citizens.

(c) Sustainable City Scheme

The Non-Citizens (Property Restriction) Act will be amended to allow non-citizens to acquire residential property in a sustainable city in the same manner as for an acquisition under the Smart City Scheme.

The Immigration Act will be amended to allow a non-citizen and his family to be granted a residence permit on the acquisition of property of a minimum price of USD 375,000 under the Sustainable City Scheme. The status of resident will remain valid as long as the buyer holds the property.

A.12. Sale by Levy

Amendments will be brought to the Sale of Immovable Property Act to alleviate the hardship of families under the regime of sale by levy especially in cases where the seized property is the *“logement familial”*.

A.13. Public Financial Management

An efficient public sector is a key factor to the efficient use of a nation's scarce public resources and the realisation of public sector objectives including the support towards national growth and prosperity. To this end, the following measures will be implemented -

(a) Modernising Public Sector Accounting

To modernise the financial and reporting framework, Government has embarked on a gradual implementation of accrual based International Public Sector Accounting Standards (IPSAS) with the main objective to improving transparency, accountability and decision-making through the preparation and publication of Financial Statements benchmarked with international standards.

The first set of accrual-based IPSAS Consolidated Financial Statements will be prepared to include the accounts of Budgetary Central Government, Statutory Bodies and Local Authorities for FY 2021/2022.

The gradual implementation of accrual IPSAS is expected to culminate with the preparation of Consolidated Financial Statements of the Public Sector for FY 2022/2023 and onwards.

(b) Strengthening the Requirement for Fair Presentation in Reporting

The Finance and Audit Act will be amended to clarify the fair presentation requirements, in all material respects, of the financial position of Government and its financial performance and cash flows for a financial year.

(c) Inclusion of a Digital Signature on the E-Payslip

Public officers are now able to access their payslips online through the 'MoKloud' platform. The e-payslips bear unique Quick Response identification (QR Code) certifying authenticity of the Issuer and are digitally signed.

Public officers will be able to use the digitally signed e-payslip for application of loan facilities or for any other administrative purposes.

(d) Building Plans Committee

Financial instructions, relating to the Building Plans Committee (BPC), will be issued to, inter-alia, -

- (i) set out the steps for seeking approval of the BPC by Ministries and Departments for the construction of new or extension/ upgrading of existing Government buildings with a cost estimate of at least Rs 5 million (exclusive of VAT); and
- (ii) clarify that approval for construction of Government buildings is given on the cost estimate based on the approved preliminary drawings, which is in line with the provisions of the Capital Project Process Manual in respect of first stage financial clearance given by MOFEPD.

(e) Procurement and Warehousing Process

To ensure that procurement and warehousing processes in Ministries and Departments are carried out efficiently and effectively, financial instructions will be issued to set out the procedures to be followed by Ministries and Departments.

(f) Strengthening Annual Reporting by Ministries and Departments

The Annual Report on Performance of Ministries and Departments will be posted on their websites. Furthermore, a centralised dashboard has been set up on the website of the MOFEPD to capture the Annual Report on Performance of all Ministries and Departments.

The Ministry of Finance, Economic Planning and Development (MOFEPD) will assist each Ministry to oversee financial planning, analysis and reporting, including the preparation of financial statements to be included in Annual Reports on Performance and oversee the Financial Statements of Statutory Bodies falling under the purview of a Ministry.

The Internal Control team in Ministries and Departments will be strengthened to ensure that proper accounting and reporting framework are in place.

(g) Asset Management in the Public Sector

To ensure that assets of the State are managed and utilised in the most efficient and effective way, Accounting Officers will be required to develop and implement an appropriate asset management strategy. Furthermore, a statement on the adequacy of control over Non-Financial Assets will be published in the Annual Report on Performance.

With the implementation of the electronic inventory management system (e-IMS), all movements of stock, i.e. receipts and issues, warehousing operations and stock management will be performed electronically by using the barcode technology. Non-Financial Assets will be tracked through the e-IMS to facilitate recording in the Government Asset Register.

(h) Special Funds

- (i) The National COVID-19 Vaccination Programme Fund will be wound up and the balance in the Fund will be transferred to the Solidarity Fund. The expenses relating to COVID-19 vaccines will be met from the Consolidated Fund.
- (ii) The COVID-19 Projects Development Fund and the COVID-19 Solidarity Fund will be renamed as Projects Development Fund and Solidarity Fund respectively.
- (iii) The collections from the contribution per residential unit sold under the Property Development Scheme and Smart City Scheme respectively will, in addition to the existing balances in the PDS Social Fund and the Smart City Scheme Social Fund, be transferred to the National Resilience Fund.

Part B – Other Budget Measures

B.1. Improving Doing Business

(a) B-Ready Coordination Committee

A B-Ready Coordination Committee will be set up under the chairmanship of the MOFEPD to coordinate and ensure timely implementation of reforms proposed under the new framework of the World Bank in respect of the ease of doing business.

(b) Unique Identification Number

The Economic Development Board (EDB), Corporate and Business Registration Department and the MRA will work towards the implementation of a unique identification number, which will be used across all government agencies, for each business and company.

(c) National Contact Point

A National Contact Point will be established under the EDB to promote Responsible Business Conduct and handling cases as a non-judicial grievance mechanism.

(d) Permits and Business Monitoring Committee

The composition of the Permits and Business Monitoring Committee will be increased to provide for 2 additional members.

(e) Retired Non-citizen - Bank Account Requirements

Retired non-citizens applying for residence Permit will not be required, in the initial stage, to open a local bank account. Instead, a certified bank statement from the applicant's country of origin or residence showing proof of funds would be accepted together with a written undertaking to open a local bank account in two months' time.

(f) Registration of Foreign Professionals

A silent is consent principle of 4 weeks will be introduced, for the registration of foreign professionals, for the following councils in Mauritius -

- (i) Allied Health Professionals Council;
- (ii) Dental Council;
- (iii) Medical Council; and
- (iv) Veterinary Council.

(g) Work Permit

- (i) A work permit application will be deemed to have been approved and an electronic work permit certificate will be issued by the National Electronic Licensing System (NELS) if no response has been obtained from Ministry of Labour, Human Resource Development and Training within 4 weeks from the date of application.

(ii) A three-tier system will be introduced in the application process for work permits. The EDB will register companies recruiting foreign labour under a Work Permit System and will categorise them as follows -

(A) Tier A: Well Established Companies with Good Credentials;

(B) Tier B: Less Experienced but Compliant Applicants; and

(C) Tier C: Other Applicants.

In order to fast track the processing time for applications, each tier will have its own processing timeframe.

(iii) NELS will be embedded with a tracking system so as to enable applicants to track the different stages of their respective applications.

(iv) NELS will be extended to the Passport and Immigration Office in order to expedite the issuance of residence permits.

(v) The initial investment requirement of USD 50,000 for investors and USD 35,000 for self-employed will be exempted at the time of issuance of permits. They will be required to show evidence of transfer of funds within 4 weeks of issuance of permits and post monitoring will be carried out.

(h) Carers

Carers from abroad will be allowed to stay and work in Mauritius beyond the current maximum period of 4 years, so long as their services are required.

(i) Domestic Migrant Workers

The Ministry of Labour, Human Resource Development and Training will work out a new policy framework for the employment of Domestic Migrant Workers in Mauritius such as Maids and Babysitters.

(j) Ratio of Mauritian Workers to Expatriates

The ratio of Mauritian workers to expatriates will be abolished for specific sectors including Construction, Manufacturing, Agriculture and SMEs, including Bakery Operator.

(k) Job Contractors for Agricultural Workers

Job contractors will be encouraged to recruit a pool of agricultural workers subject to compliance with conditions such as lodging and accommodation as well as registration of the job contractors.

(l) Environment Impact Assessors

The Construction Industry Development Board (CIDB) will register Environment Impact Assessors to ensure that they are fit and proper to carry out the assessment for the needs of an Environmental Impact Assessment.

(m) *Vente en L'état Futur D'achèvement*

The EDB will work together with *Chambre des Notaires* to propose a new legal framework with respect to the provisions of a '*Vente en L'état Futur D'achèvement*. To professionalise and regulate the functions of syndic, appropriate legal framework will be introduced in the '*Code Civil Mauricien*'.

(n) Developer Contribution Framework

The Central Electricity Board (CEB) will devise a Developer Contribution Framework to provide for a cost sharing mechanism, with developers, for extending the grid infrastructure to supply electricity to major projects of developers.

(o) Transit Oriented Scheme

The EDB will amend the Transit Oriented Scheme to create vibrant, walkable and mixed-use areas within a radius of 1 km of metro stations.

(p) Environmental, Social and Governance (ESG)

To better positioning Mauritius as an ESG-rated investment destination platform as per ESG Index Risk Map, supporting Climate-Smart Development in Africa, encouraging potential investors and companies to adopt climate-smart solutions for their forthcoming projects, ESG-related projects will be included under the Premium Investor Certificate Scheme.

(q) Dual Training Programme

To facilitate the training of workers in the export sector, the Dual Training Programme will be extended up to a Certificate level.

(r) International Expert Training Visa

To support the establishment of high-end research and development centres, an 18-month International Expert Training Visa will be introduced.

B.2. Improving Public Procurement

With the objective of endowing Mauritius with a modern public procurement legislation as well as a more efficient, transparent and user-friendly e-Procurement System, the Public Procurement Act and its Regulations will be amended to –

- (a) introduce low value procurement as a new method for the procurement of goods, works, consultancy services or other services not exceeding Rs 500,000;
- (b) cater for planning, pre-bidding and post award activities in the e-Procurement system;
- (c) require every supplier to be registered on the e-Procurement system. Consequently, every public body will be required to invite suppliers registered on the system during a restricted bidding exercise and provisions relating to the Central Registration Body will be repealed;

- (d) provide for the reservation of works contracts of up to Rs 30 million to micro and small enterprises as follows –
 - (i) a microenterprise will be allowed to bid for a works contract of up to –
 - (A) Rs 1 million irrespective of its turnover; and
 - (B) Rs 10 million provided that its annual turnover is proportionate to the value of the contract;
 - (ii) a small enterprise will be allowed to bid for works contracts between Rs 10 million and Rs 30 million, provided that its annual turnover is proportionate to the value of the contract and does not exceed Rs 30 million;
- (e) review the definition of “public body” to better capture and consolidate the list of statutory bodies and entities having to adhere to provisions of the Public Procurement Act;
- (f) disallow a potential participant, who has not participated in a bidding exercise, to challenge that bidding process at award stage with a view to ensuring timely implementation of projects;
- (g) exclude, from the definition of “public official”, supplier, contractor or consultant or any of their agents given that these individuals cannot be treated as public official and their obligations and possible sanctions for defaults are already provided in the Public Procurement Act, Bidding documents and Conditions of Contract;

- (h) reflect current provisions of the Public Procurement Act, relating to the optional requirement for conducting a prequalification exercise in respect of the procurement of any works exceeding Rs 400 million or requiring specialised skilled expertise, in the Public Procurement Regulations;
- (i) align the threshold for conducting open international bidding for the procurement of consultancy services from Rs 10 million to Rs 20 million in line with the threshold relating to invitation for expression of interest;
- (j) require a preferred bidder to disclose the ultimate owner or main shareholders of the company in order to carry out a due diligence for the purpose of promoting transparency, and accountability;
- (k) provide for MOFEPD, instead of the Procurement Policy Office, to recruit, in line with current practices in the public service, professional staff, on contract basis, in fields including procurement, engineering, legal, financial, IT, or administrative; and
- (l) classify proof of Concept as a market survey tool to allow public sector to avail of the products and services.

Furthermore, the BOT Projects Unit will be empowered to hire the services of full-time individual consultants above the prescribed value of Rs 1 million through a competitive procurement exercise.

B.3. Strengthening Resilience of SMEs

With the aim of strengthening the resilience of SMEs and Start-ups, an appropriate ecosystem will be put in place. As such, the following measures will be implemented -

- (a) the Industrial Finance Corporation of Mauritius (Equity) Ltd will provide equity financing including preferential shares to SMEs so as to make them bankable for credit finance by commercial banks;
- (b) the Ministry of Industrial Development, SMEs and Cooperatives will implement a handholding programme to support some 120 SMEs over the next 3 years towards the certification under the 'Made in Moris' label; and
- (c) the Procurement Policy Office will, in its Annual Report, also publish the number of contracts awarded, by public bodies, to local companies labelled 'Made in Moris'.

B.4. Boosting the Tourism Sector

With a view to boosting the tourism sector, ensuring its security and fostering the development of sustainable tourism, -

- (a) the mandate of the Tourism Authority will be strengthened and transformed from being mainly a licensing authority to an agency that promotes quality control and quality assurance;

- (b) a Sustainable Tourism Unit will be established within the Tourism Authority with the objective of assisting tourism stakeholders to contribute towards Mauritius becoming Green Certified by 2030;
- (c) the Tourism Authority Act will be amended to remove the restriction on the number restaurants a hotel can have under a Tourism Accommodation Certificate; and
- (d) an Automatic Identification System will be introduced at the level of the Tourism Authority to better monitor movements of pleasure crafts for safety and security purposes.

B.5. Improving Quality of Healthcare Services

With the objective of improving quality of healthcare services, -

- (a) a mandatory feedback mechanism will be introduced in hospitals on care being delivered to in-patients. Treating medical staff will have to provide information on the medical condition of admitted patients to a designated relative at regular intervals;
- (b) the Ministry of Health and Wellness will partner with the National Health Service of the United Kingdom, under a Government to Government initiative, to carry out a quality assurance and audit of clinical and overall healthcare services in hospitals;
- (c) the Harm Reduction Unit Computerised System will be enhanced for better follow up and care to substance abuse patients;

- (d) a 'Carnet de Santé' for our elderly persons above 60 years will be introduced to better keep track of illnesses, undertake close health monitoring, any cognitive health deterioration and provide effective medical checks;
- (e) a SMART Health Mobile App will be developed with the assistance of the World Health Organization to provide information geared towards infection prevention control; and
- (f) the District Health Information System will be enhanced, with the support of the World Health Organisation, for better monitoring of ongoing vaccination programmes, diseases surveillance, HIV/AIDS care and treatment and digitisation of renal registry, cancer registry and cardiac registry.

B.6. Ensuring Energy Security and Reliability

(a) Renewable Energy

To ensure energy security, reduce our dependence on fossil fuel and increase the share of renewable energy in the electricity mix, -

- (i) the Energy Efficiency Management Office (EEMO) and the Mauritius Renewable Energy Agency (MARENA) will be merged into a single institution for enhanced synergy in the sector;

- (ii) the CEB will implement an eco-village project. In the first phase, 50 deserving families at Dilo Pouri in Le Morne Village, Vuillemin in Quartier Militaire, Benares in the South, Debarcadere in Bambous Virieux and Terre Rouge will receive a solar photovoltaic kit of 2 kilowatt each. The families benefiting from these solar kits will get 100 kilowatt-hours of electricity free every month;
- (iii) MARENA will set up a Renewable Energy (RE) Portal to serve as a one-stop shop for providing information on RE matters such as permits and clearances, solar map and wind map;
- (iv) a strategic plan will be prepared for the development and deployment of green hydrogen in various sectors; and
- (v) the Construction Industry Development Board Act will be amended to provide for a new category of registration for foreign contractors implementing utility scale RE projects with a view to ensuring timely implementation of these projects.

(b) Energy Efficiency

In order to promote the judicious use of electricity and to reflect our commitment to the transition to a carbon-neutral economy, –

- (i) EEMO will undertake extensive awareness campaigns to sensitize consumers on adopting energy efficiency initiatives with respect to lighting, air conditioning, electric motors and labelling;

- (ii) energy efficiency parameters will be introduced in the procurement of electronic appliances in the public sector;
- (iii) guidelines for energy efficiency and energy conservation will be developed for the industrial and commercial sectors for enhanced energy performance and instil the foundations of energy management; and
- (iv) energy audits be carried out in 30 Cooperative Societies, as part of a pilot project, to enhance energy efficiency.

(c) Electric Vehicles

An Electric Vehicles Regulation will be introduced to regulate the installation of charging infrastructure, connection to the electricity grid, access to public charging points and the specifications for vehicles, chargers and connectors.

B.7. Reforming the Water Sector

For better sharing of water resources and ensuring greater efficiency in its use, reforms will be undertaken in the Water Sector by introducing a -

- (a) new Water Resources Bill to provide for a resilient and efficient water resources management. The Bill will consolidate various enactments related to water resources and provide a legal framework for the management, regulation, development, conservation, sustainability and shared use of water resources in Mauritius and to make use of alternative sources of water; and

- (b) National Water Usage Policy to, amongst others, encourage use of tertiary treated effluents for the irrigation of lawns, golf courses, green space at hotels, IRS and shopping malls.

B.8. Assisting Digital Entrepreneurs

All licenced operators and service providers in the ICT Sector, who have faced difficulties, due to the Covid-19 pandemic, in honouring their obligations in terms of payment of their licence fees and other charges will be allowed to payback their outstanding dues, in equal monthly instalments, over a period of 5 years.

In addition, all applicable penalties and surcharges will be, exceptionally, waived so as to ensure that these operators can continue to develop their businesses.

B.9. Increasing Seafood Production

- (a) To increase seafood production, companies willing to conduct assessment of untapped resources in our waters will be provided with exploratory licences. In addition, the Aquaculture Policy for the implementation of new in-lagoon aquaculture projects will be reviewed to encourage sustainable aquaculture.
- (b) With a view to modernising the fisheries industry and increase the productivity and catch of fishermen, technologies including Artificial Intelligence will be made available to fishermen to provide digital information on sea conditions such as sea water temperature distribution and potential fishing grounds.

B.10. Encouraging Creative Arts and Supporting Artists

A long-term strategy and action plan will be developed by the Ministry of Arts and Cultural Heritage in collaboration with Maurice Stratégie to unlock the potential of the creative, arts and cultural heritage sector and to assess its contribution to the economy.

With a view to encouraging more creative arts projects and as support to artists, the threshold percentage amount that an artist will benefit in respect of the value of his project will be increased from -

- (a) 75% to 90% under Emerging Talents Grant, with a maximum amount of Rs 300,000;
- (b) 60% to 75% under Production Grant, with a maximum amount of Rs 800,000;
- (c) 75% to 90% under Capacity Building Grant, with a maximum amount of Rs 300,000;
- (d) 65% to 90% under Research Grant, with ceiling of Rs 500,000; and
- (e) 60% to 75% under Digital Creative Art Grant, with ceiling of Rs 500,000.

B.11. Geographical Indication label for Rodriguan Coffee

The EDB will work towards implementing a Geographical Indication label for Rodriguan Coffee to enhance its reputation of quality, production and export and support the island's economic development. National and international promotion campaigns will be organized to promote the coffee.

B.12. Supporting Victims

An appropriate regulatory framework will be set up to regulate residential care institutions for victims of domestic violence and the framework on foster care will be reinforced.

A Central Data Repository will be developed in respect of victims of different forms of violence, abuse and neglect to better coordinate interventions across different Government Agencies and NGOs for their protection and care.

B.13. Assessing Vulnerable Households

Maurice Stratégie will, in collaboration with the Ministry of Social Integration, Social Security and National Solidarity and Statistics Mauritius, estimate a new relative poverty line for Mauritius for measuring poverty and establish the criteria for assessing vulnerable households.

In addition, the Proxy Means Test used to determine eligibility for support under the Social Register of Mauritius will be reviewed to take into account changes in the socioeconomic profile of persons living in absolute poverty over time.

B.14. Promoting Women Entrepreneurship

To promote women entrepreneurship, the role of National Women Entrepreneur Council will be reviewed to becoming the apex institution for women entrepreneurs.

B.15. Interim Allowance to Bus Industry Employees

The interim allowance of Rs 1,000 payable to bus industry employees will be integrated in their basic salaries as from 01 January 2023.

B.16. Processing Applications for IRS, RES, IHS and SCS

The processing fees for Integrated Resort Scheme (IRS), Real Estate Scheme (RES), Invest Hotel Scheme (IHS) and Smart City Scheme (SCS) will be harmonised. A processing fee of Rs 25,000 per application will be introduced for applications for Ground plus two apartments acquisitions by Non-Citizens and for applications for residence permit (under the residential schemes).

In addition, a non-refundable processing fee will be introduced as follows -

(a)	Smart City Scheme	Rs 1 million
(b)	Property Development Scheme	Rs 500,000
(c)	Invest Hotel Scheme	Rs 500,000
(d)	Premium Investor Certificate	Rs 50,000
(e)	Integrated Modern Agricultural Morcellement Scheme	Rs 25,000

B.17. Retirees

- (a) The FSC will issue guidelines to insurance companies to cater for retirees including foreign retirees and to ascertain that new risks are being properly reinsured and ring-fenced.
- (b) Foreign retirees will be allowed to take up employment in specific sectors.

B.18. Ship Registry Regime

To promote Mauritius as an International Open Flag Registry Centre, the Ship Registry Regime will be revamped.

B.19. Mauritian Brand Products

The EDB will come up with a framework for the protection of the Mauritian brand, products, and signs inherent to the historical, cultural and contextual values of Mauritius.

B.20. Retirement Benefit for Full-Time Trade Union Staff

The One-off Recognition Scheme, currently, applicable to staff members of NGOs, at the time of retirement, will be extended to full time staff of trade unions.

B.21. IslandService Platform

The Mauritius Emerging Technologies Council will set up the IslandService platform to bring the informal service sector under one roof. The platform will list various service providers including gardeners, electricians, plumbers, mechanics and will allow citizens to hire these service providers.

B.22. Citizen Support Unit and Citizen Advice Bureau

To ensure effective coordination and better address the needs of the public more efficiently, the Citizen Support Unit and Citizen Advice Bureau will be brought together under one roof under the Prime Minister's Office.

B.23. Port Charges

The Mauritius Ports Authority will maintain the current Quay Fees for all laden import containers up to 30 June 2024.

B.24. School Revamping Programme

All government schools will be upgraded, revamped and repainted in the next 5 years. In the first instance, the 70 government primary schools listed at Appendix will be upgraded by Mauri-Facilities Management Co. Ltd.

Part C – Other Legislations

C.1. Animal Diseases Act

The Animal Diseases Act will be amended to -

- (a) address issues pertaining to diseases in bees which is regulated by the World Organization for Animal Health (WOAH) and tuberculosis in monkeys;
- (b) implement recommendations of the WOAH for trade purpose; and
- (c) replace the export certificate with international Veterinary certificate.

C.2. Animal Welfare Act

The Animal Welfare Act will be amended to –

- (a) review the composition of the Council by –
 - (i) ensuring a balance between representatives of government and non-government institution to ensure government power and control; and
 - (ii) providing for a representative of the Ministry responsible for the subject of Finance to be a member of the Council;
- (b) review the registration and annual subscription fees;
- (c) require a person to register his dog with Mauritius Society for Animal Welfare (MSAW) not later than 60 days, after he becomes the owner;

- (d) provide for the sterilisation of dogs with the consent of the owner;
- (e) require the written consent of MSAW, instead of the Division of Veterinary Services (DVS), to dispose of a dangerous dog; and
- (f) allow an authorised officer to retain custody of a dog until MSAW, instead of the DVS, is satisfied that the person agrees to comply to specific provision of the Act or dispose of the dog within a period of one month.

C.3. Asset Recovery Act

The Asset Recovery Act will be amended to –

- (a) exempt the Financial Intelligence Unit from payment of registration dues and land transfer tax pertaining to seizure of assets; and
- (b) impose the requirement of keeping documents beyond the prescribed timeline in cases where a restraining order or restriction order has been granted to ensure that vital documents are made available to facilitate criminal investigations.

C.4. Ayurvedic and Other Traditional Medicines Act

The Ayurvedic and Other Traditional Medicines Act will be amended to cater for specialists in traditional medicines.

C.5. Banking Act

The Banking Act will be amended to replace the term “Repo Rate” by “Key Rate” in the context of the implementation of the new monetary policy framework by the Bank of Mauritius. Consequential amendments will be made to other relevant legislations accordingly.

C.6. Central Water Authority Act

The Central Water Authority Act will be amended to –

- (a) empower the Central Water Board to approve any Deeds, Instruments, Contracts or other Documents to be executed by or on behalf of the Central Water Authority (CWA);
- (b) allow the General Manager and the Secretary of the Central Water Board to sign on all Deeds, Instruments, Contracts or other Documents to be executed or on behalf of the CWA; and
- (c) allow the General Manager and the Chief Financial Officer or any officer appointed by the Central Water Board to sign on any cheque upon any banking account to be kept by the CWA.

C.7. Civil Aviation Act

The Civil Aviation Act will be amended to increase the applicable fines for offences made under the Civil Aviation Act.

C.8. Civil Status Act

The Civil Status Act will be amended to –

- (a) empower the Central Civil Status Office to generate a National Identity Number for a child born in another country provided that at least one parent is Mauritian;
- (b) allow an individual to obtain the relevant civil status document of –
 - (i) another person subject to the authorisation of that person or that of the Registrar of Civil Status; and
 - (ii) his biological parents and grandparents in case he has been adopted;
- (c) give an additional period of 15 days to parents for the declaration of birth of their child;
- (d) provide that only the Financial Intelligence Unit, the Integrated Reporting Services Agency and the Bank of Mauritius will be allowed, for the purpose of meeting their obligations under their respective legislations, to share information on minors to a third party; and
- (e) allow the Registrar of Civil Status to share information to –
 - (i) an agency approved by the Minister, to whom responsibility for the subject of civil status matters is assigned, other than a public sector agency; and

- (ii) the Ministry of Gender Equality and Family Welfare, the Financial Intelligence Unit and the Integrated Reporting Services Agency on minors in order to allow these bodies to discharge their respective functions.

C.9. Clinical Trials Act

The Clinical Trials Act will be amended to -

- (a) create a combined ethics and scientific sub-committee of the Clinical Research Regulatory Council (CRRC) to assess the welfare, safety and health of human subjects as well as consider all the scientific parameters to ensure that the clinical trial being proposed meet international safety standards;
- (b) amend the composition of the Board of the CRRC; and
- (c) provide for a maximum period of 15 days to process all applications.

C.10. Companies Act

The Companies Act will be amended to -

- (a) clarify that service address of a company has to be in Mauritius;
- (b) establish a time limit of one month from the date of resignation or death of the last remaining director, for shareholders of a company to appoint new directors, failing which the Registrar of Companies will remove that company from the Register;

- (c) require a company to send its annual report to shareholders at least 21 days, instead of 14 days, prior to the annual meeting;
- (d) enable a company to send its annual report and financial statements electronically coupled with a right for shareholders to request for a hard copy of the documents; and
- (e) provide that a meeting of shareholders and voting may be done in such manner as the Registrar of Companies may approve.

C.11. Construction Industry Development Board Act

The Construction Industry Development Board Act will be amended to allow for the waiving of the mandatory requirement for collaboration between foreign and local contractors and consultants in cases where the services of a foreign firm are needed and there is no local contractor or consultant to partner with the foreign firm due to the size of the local industry or the field of expertise required for the execution of the projects.

C.12. Consumer Protection (Price and Supplies Control) Act

The Consumer Protection (Price and Supplies Control) Act will be amended to –

- (a) provide that no tobacco products are to be displayed for sale, except at the duty-free shops at the airports of Mauritius and Rodrigues, in line with the Public Health (Restrictions on Tobacco Products) Regulations 2022;

- (b) make it mandatory for retailers, with annual turnover exceeding Rs 50 million, to submit prices of commodities electronically to the Ministry of Commerce and Consumer Protection with a view to providing consumers with more visibility on the retail prices of commonly used products through the '*MOPRI*' application;
- (c) clarify that the State Trading Corporation should remit to MRA the contributions in respect of the Road Development Authority and Rodrigues Transportation and Storage within 60 days from the date of removal of petroleum products from a bonded warehouse or Freeport Zone for home consumption; and
- (d) cater for the transfer of contribution in respect of specific items under the price structure of Mogas and Gas Oil, effected in 2020 and 2021, to the Price Stabilisation Account.

C.13. Consumer Protection (Control of Price of Petroleum Products) (Amendment No. 2) Regulations 2023

The Consumer Protection (Control of Price of Petroleum Products) (Amendment No. 2) Regulations 2023 will be made to allow the Price Stabilisation Account to receive funds from the State Trading Corporation as approved by the Minister responsible for the subject of Commerce and Consumer Protection.

C.14. Dangerous Drugs Act

The Dangerous Drugs Act will be amended to introduce an electronic register to record all transactions relating to the controlled drugs listed under the Act. The Register will be accessible to approved public sector entities for better control of dangerous drugs.

C.15. Dental Council Act

The Dental Council Act will be amended to enlarge the composition of the Dental Council consistent with the Medical Council Act.

C.16. Early Childhood Care and Education Authority Act

The Early Childhood Care and Education Authority Act will be amended, in the wake of the implementation of the Free Pre-Primary Education Scheme, to -

- (a) reinforce the objects of the Early Childhood Care and Education Authority (ECCEA) to ensure that conditions of employment of staff of pre-primary schools comply with relevant laws, rules and regulations;
- (b) strengthen the functions of the ECCEA in terms of inspections, carrying out of quality audits and dealing with complaints regarding pre-primary schools;
- (c) review the composition of the Board to include the representative of Special Education Needs Authority; and
- (d) provide for the management and payment of appropriate grant for staff, operational costs and procurement of pedagogical materials or equipment.

C.17. Economic Development Board Act

The Economic Development Board Act will be amended to enable the EDB to act as the Secretariat of the Clinical Research Regulatory Council.

C.18. Education Act

The Education Act will be amended to provide for –

- (a) the implementation of the Free Pre-Primary Education Scheme;
- (b) the governance principles in the management of grants provided to Private Secondary Schools;
- (c) the required framework that will allow the Private Secondary Education Authority to carry out its core activities regarding the monitoring of the grant formula for the disbursement of grants to Private Secondary Schools;
- (d) the registration of Managers and Rectors of Private Secondary Schools and the terms and conditions for renewal; and
- (e) two scholarships (1 boy and 1 girl) annually, which are being awarded since 2021, to the best performing candidates having opted for the HSC Professional National Scheme (HSC Pro), in order to encourage students to enrol in professional streams as from an early stage of education.

C.19. Employment Relations Act

The Employment Relations Act will be amended to -

- (a) clarify the definition of “labour dispute” and “reinstatement” to facilitate the application of the law in cases of termination for unjustified reasons;
- (b) empower the Minister, to whom responsibility for the subject of labour and employment relations is assigned, to make Wages Regulations on the basis of the recommendations of the consultant in view of the shift of the mode of determination of wages on an industry basis to an occupational basis;
- (c) limit the application of the introduction of wages on occupational basis to Rs 30,000 a month for a worker other than a degree holder and to provide for a separate grid of wages for a degree holder;
- (d) provide for the National Remuneration Board to take as baseline the rate prescribed in the first Wages Regulations for the future review of pay and grading structure;
- (e) reinforce the dispute resolution service of the Ministry of Labour, Human Resource Development and Training by providing for the Minister of that Ministry to appoint a person knowledgeable in the field of industrial relations, negotiation and dispute resolution to conduct conciliation meetings;

- (f) provide that the annual return of membership made by a trade union to the Registrar of Associations will have to include information on the number of unionized migrant members holding a work permit for the purpose of ascertaining membership strength; and
- (g) provide that the accounting period of a trade union will have to be either the 12-month period ending on 31 December or the period specified in the rules of the trade union.

C.20. Finance (Miscellaneous Provisions) Act 2021

The Finance (Miscellaneous Provisions) Act 2021 will be amended to facilitate the winding up of the Fishermen Investment Trust under the repealed Fishermen Investment Trust Act.

C.21. Financial Intelligence and Anti-Money Laundering Act

The Financial Intelligence and Anti-Money Laundering Act (FIAMLA) will be amended to clarify that entities such as Fintech Service Provider, reinsurance companies and brokers, travel insurance, health insurance, actuarial services, credit rating agency and insurance salesperson do not fall under the scope of the FIAMLA.

C.22. Financial Services Act

The Financial Services Act will be amended to –

- (a) define “AML/CFT”, “AML/CFT legislation” and “administrative penalty”;

- (b) specifically empower the FSC to take enforcement actions in case of breach of AML/CFT legislation;
- (c) provide that the FSC can enter into arrangements and extend assistance to a foreign supervisory institution if that institution satisfies relevant confidentiality requirements imposed by the FSC;
- (d) require moneylenders to comply with any requirement of the FSC instead of prudential requirements;
- (e) align sanctions for non-payment of administrative penalties with that of non-payment of license fees;
- (f) provide for the delegation of the Chief Executive's power to issue directions for the purpose of an investigation;
- (g) provide that licensees will be under an obligation to submit independent compliance reports to the FSC;
- (h) include breach of the AML/CFT legislation as a ground for referral to the Enforcement Committee;
- (i) remove the Chief Executive as a member of the Settlement Committee to avoid possibility of conflict;
- (j) enhance the role of Management Companies with respect to ensuring compliance of their clients with relevant laws;
- (k) clarify that the issuance of a certificate of good standing is also applicable to Authorised Companies;
- (l) provide for the electronic filing of documents by licensees;

- (m) provide that recovery of annual fees and late charges due to the FSC will not be time barred to enhance recovery capacity of the FSC; and
- (n) empower the FSC to make Rules on obligations and responsibilities of holders of a Management licence.

C.23. Firearms Act

The Firearms Act will be amended to reinforce the control and use of firearms by –

- (a) reducing the time period for a holder of firearm licence, who intends to leave Mauritius, to surrender any firearm and ammunition in his possession from 3 months to 2 weeks; and
- (b) specifying that Competency Certificate will not be issued by the Commissioner of Police to an applicant who has also been convicted of offences under the following Acts -
 - (i) International Criminal Court Act;
 - (ii) Prevention of Terrorism Act; and
 - (iii) Larceny with Aggravating Circumstances and Association with Malefactors under Criminal Code Act.

C.24. Freeport Act

The Freeport Act will be amended to add refining and minting of precious metals as new freeport activities.

C.25. Gambling Regulatory Authority Act

The Gambling Regulatory Authority Act will be amended to –

- (a) introduce a definition for “gaming software” and “betting software”;
- (b) empower the Gambling Regulatory Authority (GRA) Board to issue warnings to its licensees;
- (c) correct an omission with regard to the licencing function of the Horse Racing Committee;
- (d) allow the Horse Racing Committee to retain veterinary services for conducting out of competition testing, pre-race and post-race sampling and testing of horses, instead of these being provided by the horse racing organiser;
- (e) introduce a non-refundable processing fee at the time of application for the issuance, renewal or reissuance of a registration certificate for –
 - (i) bookmaker’s clerk; and
 - (ii) technicians employed by casino, gaming machine, and limited pay out machine operators;
- (f) specify the time limit for submission of online applications for the issue or renewal of licence or registration of bookmaker clerk or casino or gaming or limited pay out machine technician;

- (g) make it mandatory for a manufacturer, supplier, or maintenance provider of gaming equipment (gaming machine, limited payout machine and amusement machine) and gaming/ betting software to be holder of a licence issued by the GRA against payment of a prescribed fee;
- (h) remove the obligation on horse racing organiser to provide for veterinary services for out of competition testing, pre-race and post-race sampling and testing of horses;
- (i) allow any licensed totalisator operator and a bookmaker conducting fixed betting on local races to, henceforth, operate at any approved racecourse;
- (j) clarify that other than a totalisator operator or a bookmaker operating through remote communication, no other licensee can accept deposits from members of the Public for the purpose of placing bets;
- (k) increase the maximum financial penalty imposed by the Board against a licensee from Rs 50,000 to Rs 200,000 for non-compliance of any condition of his licence, any rule in respect of gambling, lottery games, sweepstakes or other lotteries, or any guideline or direction issued by the GRA Board;
- (l) empower the Board of the GRA to compound offences for contravening the Gambling Regulatory Act for which there is no specific financial penalty;

- (m) allow a foreign gambling or betting company to sponsor race meetings for the purpose of promoting and giving more international visibility of our local horse racing;
- (n) provide for an increase in the annual licence fee for Loterie Vert from Rs 15,000 to Rs 500,000;
- (o) remove the requirement which prohibits the use of bill validator on gaming machines and impose prescribed technical standards on new and existing gaming machines;
- (p) make it a legal requirement for a casino, gaming house or Limited Pay out machine operator to issue proof of payment to a punter for any amount exceeding Rs 100,000;
- (q) enlarge the duties of Inspector to carry out Anti Money Laundering /Counter Terrorism inspections and compliance audits;
- (r) make it a legal requirement for a Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer and Compliance Officer of a licensee to be a natural person;
- (s) make it a legal requirement for a person entering a gambling premise to produce an identification document at entry for better control to ensure compliance with the Targeted Financial Sanctions Screening;

- (t) increase the levy payable by licensees of Gambling Regulatory Authority from 2% to 2.5%;
- (u) prohibit any person physically present in Mauritius to take part in interactive gambling outside Mauritius, for such period as may be prescribed;
- (v) empower the Gambling Regulatory Authority to issue directives, through the Information and Communication Technologies Authority, to block access by persons physically present in Mauritius to interactive gambling sites outside Mauritius;
- (w) empower the Gambling Regulatory Authority to issue directives to any financial institutions to stop payment made by persons in Mauritius to any person operating interactive gambling outside Mauritius; and
- (x) make it an offence for any person –
 - (i) physically present in Mauritius placing a bet with a foreign jurisdiction;
 - (ii) facilitating the placing of a bet in a foreign jurisdiction; and
 - (iii) placing a bet with an illegal gambling operator.

C.26. Human Resource Development Act

The Human Resource Development Act will be amended to reinforce the sustainability of the Workfare Programme Fund (WPF). The contribution rate of levy remitted to the WPF will be aligned to that of the National Training Fund (NTF) for an initial period of 2 years as from 1 July 2023. Thus, the contribution rate of levy remitted to the –

- (a) WPF will be increased from 0.5% to 0.75%; and
- (b) NTF will be reduced from 1% to 0.75%.

C.27. Human Tissue (Removal, Preservation and Transplant) Act

The Human Tissue (Removal, Preservation and Transplant) Act will be fully proclaimed by August 2023 to allow for transplant of renal parts.

C.28. Independent Broadcasting Authority Act

The Independent Broadcasting Authority Act will be amended to allow foreign investors to invest in companies holding a Subscription Television Direct to Home Satellite Broadcasting and Rebroadcasting Licence.

C.29. Insurance Act

The Insurance Act will be amended to enable the Insurance Industry Compensation Fund to provide for appropriate non-pecuniary assistance to victims of hit and run road accidents.

C.30. Mauritius Institute of Education Act

The Mauritius Institute of Education Act will be amended to review the composition of the Board of the Mauritius Institute of Education and that of the Mauritius Institute of Education Academic.

C.31. Mauritius Qualifications Authority Act

The Mauritius Qualifications Authority Act will be amended for the Authority to -

- (a) approve and recognise micro-credentials in Technical and Vocational Education and Training (TVET); and
- (b) monitor the implementation of the National Credit Value and Transfer System in TVET under the National Qualifications Framework.

C.32. Meat Act

The Meat Act will be amended to allow the Mauritius Meat Authority to -

- (a) purchase or import livestock for slaughter and / or resale; and
- (b) import animals for breeding which can be resold to other stakeholders such as the Food and Agricultural Research and Extension Institute (FAREI) and Animal Production Division (APD).

C.33. Medical Council Act

The Medical Council Act will be amended to -

- (a) empower the Medical Council to establish Clinical Guidelines intended to optimizing patient-care; and
- (b) provide for the terms of office of the Disciplinary Tribunal.

C.34. Merchant Shipping Act

The Merchant Shipping Act will be amended to –

- (a) make it an offence for the –
 - (i) abandonment of ship or wreck in Mauritian waters; and
 - (ii) owner, operator, master or agent of a ship failing to enter into salvage contract within 48 hours from occurrence of the maritime casualty;
- (b) prosecute offenders who may cause serious damage and threaten the territory of Mauritius and our national security;
- (c) ensure compliance with the International Labour Organization Abolition of Forced Labour Convention to which Mauritius is a party;
- (d) increase the quantum of fines to deter non-compliance with the Act;
- (e) cater for offences relating to insurance for wreck removal, operation of unsafe ships, removal of wreck from our territorial sea;

- (f) allow the Director of Shipping to determine the delay for the removal of wreck based on particular circumstances; and
- (g) make it mandatory for –
 - (i) the Director of Shipping to hold preliminary inquiry in case there is a loss of life, presumed loss of life or serious injury to any person as a result of a shipping casualty; and
 - (ii) the owner of a ship to bear all Government expenses incurred in respect of measures taken to prevent any damage to the environment or mitigate any hazards to safety of navigation.

C.35. National Agricultural Products Regulatory Office Act

The National Agricultural Products Regulatory Office Act will be amended to enlarge the definition of -

- (a) tea to include any part of the plant which may be used for propagation; and
- (b) tobacco to include different species of tobacco which may be imported as ornamental plants, research purposes and smoking.

C.36. National Employment Act

The National Employment Act will be amended to provide that a registered jobseeker who has declined an offer of employment or training corresponding to his qualifications and profile two successive times within one year will be precluded from the services of the National Employment Department (NED) for a period of one year as from the date of the last offer. As such, NED will be able to focus fully on jobseekers who are actively looking for a job or training and are ready to join the world of work.

C.37. National Identity Card Act

The National Identity Card Act will be amended to –

- (a) allow for the cancellation of the Identity (ID) Card and Mobile ID of a person upon registration of his death on the Mauritius National Identity Card system and in case of renunciation and deprivation of Mauritian citizenship;
- (b) cater for the introduction of Mobile ID which will be a new feature in the new Mauritius National Identity Card system;
- (c) allow the holder of an identity card to register for a mobile ID;
- (d) enable the citizen to use his mobile ID as identity proof;
- (e) enable citizens to report changes of address at any office designated by the Registrar and as well as online;

- (f) make provision for a card holder to report the loss of his identity card or mobile ID to avoid misuse by other persons and for security reasons;
- (g) make it an offence for a person to use the card of another person without lawful authority or reasonable excuse to prevent misuse of an ID;
- (h) provide for the establishment of a National Identity Card Unit to ensure proper functioning and administrative efficiency of the national identity card;
- (i) provide for specifications of an identity card for security reasons and allow authorities to verify its genuineness and prescribe its usage; and
- (j) allow for a Mauritian citizen who is abroad and holding the previous plastic laminated ID card to apply for a new card.

C.38. National Pensions Act

The National Pensions Act will be amended to provide for the portability of accumulated fund from the National Pensions Fund to Government and/or SICOM, in respect of an officer/insured person reckoning service in the private sector who is subsequently redeployed/absorbed in the public sector and where Government has approved that his past service in the private sector be reckoned as pensionable service. Besides preventing double payment in respect of the past service in the private sector, this measure will allow SICOM, where required, to adjust and transfer funds from the Statutory Bodies Pension Funds to Government, for the payment of pension benefits to the officer concerned at his time of retirement.

C.39. National Wage Consultative Council Act

The National Wage Consultative Council Act will be amended to provide that the national minimum wage may be reviewed in 2025 or such earlier date as may be prescribed.

C.40. Nursing Council Act

The Nursing Council Act will be amended to provide that the Council will also comprise of 15 persons elected among registered nurses or midwives, instead of 12 persons, in line with the Schedule of its Act.

C.41. Occupational Safety and Health Act

The Occupational Safety and Health Act will be amended by providing that the risk assessment report conducted by the employer and communicated to the workers' representatives and the workers concerned can, henceforth, be used to pre-empt any accident at the place of work and reinforce the safety of workers.

C.42. Ombudsperson for Financial Services Act

The Ombudsperson for Financial Services Act will be amended to exclude financial services not licensed by the BOM and the FSC from the purview of the Ombudsperson for Financial Services.

C.43. Pensions Act

The Pensions Act will be amended to clarify that premium for part of death benefit, paid in respect of an officer who joined service on or after 1 January 2013 and who dies while in service, is deducted from total pension contributions paid.

C.44. Pharmacy Act

The Pharmacy Act will be amended to cater for and facilitate the development of the local pharmaceutical manufacturing sector in Mauritius.

C.45. Ports Act

The Ports Act will be amended to increase the applicable fines for offences made under the Ports Act.

C.46. Private Pension Schemes Act

The Private Pension Schemes Act will be amended to –

- (a) define the word “person” insofar as it applies in case of transfer or amalgamation of a private pension scheme;
- (b) cater for the approval of transfer of pension benefits from a private pension scheme to an insurance company through an annuity buyout;
- (c) provide for settlement of unclaimed benefits by a beneficiary’s assignee, legal heirs or legal representative, seven years or more after death of the beneficiary;
- (d) impose on a beneficiary’s assignee, legal heir or legal representative, the obligation to respond to a notice issued by a private pension scheme on accrued pension benefits of the beneficiary;
- (e) enable the FSC to maintain records of abandoned funds so as to ensure the refund of these funds to the legal representative as well, if need arises; and
- (f) introduce micro pensions through the setting up of a private pension scheme targeting the informal sector.

C.47. Private Security Service Act

The Private Security Service Act will be amended to facilitate the employment of security guards in private security services entities.

C.48. Registration of Associations Act

The Registration of Associations Act will be amended to provide for the frequency for the election of officers to be conducted at least once every five years in order to promote good governance and democracy within the managing committee of Associations. The term of office of officers responsible for managing Associations will not exceed five years.

C.49. Road Traffic Act

The Road Traffic Act will be amended to cater for arbitration either through the Motor Vehicle Insurance Arbitration Committee (MVIAC) or private through the Insurers' Association of Mauritius.

C.50. Roads Act

The Roads Act will be amended to introduce a Fixed Penalty System for persons who commit offences under the Act and to provide for penalties accordingly.

C.51. Securities Act

The Securities Act will be amended to enhance the attractiveness of Mauritius as a Fund domicile by allowing Funds to invest in loans or similar debt instruments.

C.52. Shooting and Fishing Leases Act

The Shooting and Fishing Leases Act will be amended to -

- (a) define Agro-forestry, Biodiversity, Ecosystem, Forest Management activity and Special Purpose Lease; and
- (b) have better control on the Biodiversity and Ecosystem restoration activities, eco-tourism activity, Forest Management activity and Agroforestry activity on leased State land.

C.53. Small Farmers Welfare Fund Act

The Small Farmers Welfare Fund Act will be amended to replace small planter with small farmer to include breeder for the purpose of registration and collection of data on cultivation and breeding activities.

C.54. Social Contribution and Social Benefits Act

The Social Contribution and Social Benefits Act will be amended to allow for the payment of end of year bonus for disability allowance with effect from 1 December 2022.

C.55. State Trading Corporation Act

The State Trading Corporation Act will be amended to empower that the Board of the State Trading Corporation to set aside funds, instead of profits, of the Corporation as Reserve Fund.

C.56. Statutory Bodies Pension Funds Act

The Statutory Bodies Pension Funds Act will be amended to –

- (a) align the provisions regarding portable benefits to that provided under Pension Regulations, such that an officer, appointed before 1 January 2013, reckoning not less than ten years' pensionable service in statutory bodies, becomes eligible to a portable benefit equivalent to at least one-year pensionable salary upon withdrawal;
- (b) enlist the Institute of Technical Education and Technology in the First Schedule to the Act, for it to create a pension fund for its employees; and
- (c) clarify that premium for part of death benefit, paid in respect of an officer who joined service on or after 1 January 2013 and who dies while in service, is deducted from total pension contributions paid.

C.57. Sugar Industry Efficiency Act

The Sugar Industry Efficiency Act will be amended to -

- (a) provide that applications for land conversion will have to be made on the National E-Licensing System; and
- (b) exempt the New Social Living Development Ltd (NSLD) from payment of the Land Conversion Tax.

C.58. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act will be amended to –

- (a) provide for the reporting obligations of specified entities to the National Sanctions Secretariat; and
- (b) provide that the 6 members including the Chairperson will constitute a quorum at a meeting of National Sanctions Committee.

C.59. Virtual Asset and Initial Token Offering Services Act

The Virtual Asset and Initial Token Offering Services Act will be amended to –

- (a) allow a Virtual Asset Custodian to also hold custody of securities tokens;
- (b) remove the requirement for an applicant to be considered as issuer of initial token offerings to submit an approval letter, in respect to the initial token offerings, issued by the virtual asset exchange or its equivalent acceptable to the FSC; and
- (c) empower the FSC to make Rules for the setting up of a Virtual Asset Register on virtual asset service providers.

C.60. Waste Water Management Authority Act

The Waste Water Management Authority Act will be amended to allow the –

- (a) Wastewater Management Authority (WMA) to enter into an Agreement, instead of the Contrat de Délégation and the Convention de Maitrise d'Ouvrage Déléguée, with an approved entity encompassing, amongst other, the implementation and funding mechanisms of wastewater projects as well as the operations and management of wastewater systems; and
- (b) General Manager, for the purpose of effective management of the day to day business and activities of the WMA, to enter into a transaction in respect of capital expenditure not exceeding Rs 5 million instead of Rs 500,000.

C.61. Workers' Rights Act

The Workers' Rights Act will be amended to –

- (a) authorise a worker to be employed on a part-time basis and also allow a full-time worker, with his consent, to complete his normal working week in 4 working days with a view to promoting more flexible working hours and reconciling family obligations with work;
- (b) introduce the principle of hourly rate to harmonise the mode of computation of wages for purposes including overtime;

- (c) align the allowance of 5% payable to a part-time worker to the rate of 10% as specified in the National Minimum Wage Regulations to ensure consistency in the legislations;
- (d) align provisions of the Workers' Rights Act regarding work during extreme weather conditions with legislations falling under the purview of the Mauritius Meteorological Services;
- (e) require employers to pay insurance policies, where required, in favour of workers who are required to work during period of extreme weather conditions;
- (f) allow a worker to constitute a bank of annual leave by providing that untaken leaves be accumulated to avail him of more leisure time and to provide that any outstanding accumulated leave be also refunded on termination of employment;
- (g) ensure a worker a fair hearing in cases of alleged charges of misconduct or poor performance by granting a worker, who is required to give a written explanation, an opportunity to answer the charge in an oral hearing;
- (h) clarify that the Redundancy Board can also make an order where a termination is justified;
- (i) extend the timeframe to enable the Redundancy Board to complete its proceedings from 30 days to 60 days;

- (j) align the definition of “basic wages” as regards refund of balance of injury allowance to the provisions in the Second Schedule to the National Savings Fund (Collection of contributions) Regulations;
- (k) create favourable conditions for a more active labour market and a better adjustment of the demand of labour to the supply of labour by disallowing payment of the transition unemployment benefit where a worker has refused an offer of employment corresponding to his qualifications or profile twice;
- (l) provide for an employer who has sponsored a worker in a private pension scheme to pay the Portable Retirement Gratuity Fund (PRGF) contribution for any period that the worker was not covered by the private pension scheme;
- (m) harmonise the provisions of the Workers’ Rights Act with the rules of the FSC, by requiring the administrator of a private pension scheme or the governing body of a self-administered scheme to ensure that the employer is complying with the eligibility criteria of the PRGF prior to the submission of a certificate to the FSC;
- (n) facilitate conversion of the rate of contribution of a private pension scheme to the PRGF rate by providing that the amount of the employer’s monthly contribution in the private pension scheme cannot be less than the amount of the employer’s monthly contribution if it was based on the PRGF prescribed rate;

- (o) require the administrator of the PRGF to take into account the lump sum directly paid to the worker by the employer when carrying out the benchmarking exercise to ensure that there is no double payment in the computation of the retirement benefits under the PRGF;
- (p) provide for the payment of a gratuity, under the PRGF, to laid off workers who have attained the age of retirement where the enterprise in which they are employed is considered to be insolvent;
- (q) ensure uniformity in the notional calculation of the payment of retirement benefit under the PRGF for both full time and part-time workers;
- (r) ensure a more efficient administration of the PRGF by providing that-
 - (i) employers would not be required to submit an annual PRGF return where the information has already been provided to the MRA on a monthly basis; and
 - (ii) the method for computing surcharge in respect of unpaid PRGF contribution be reviewed so as to facilitate the recovery of any unpaid contribution;
- (s) better protect workers' gratuity on retirement by providing that an employer who has sponsored a worker in a private pension scheme does not make any deduction from any gratuity payable where the private pension scheme is not adequately funded; and

- (t) better protect workers' rights in cases of non-compliance of the law by an employer, by providing for the classification of offences of failing to comply with a written notice as a direct contravention whereby there will be no obligation on the prosecution to put the charge to the accused prior to criminal proceedings.

C.62. Miscellaneous

Some technical amendments will be brought to clarify, fine-tune, plug loopholes and harmonise various provisions in revenue laws and other enactments to provide for the implementation of measures announced in the Budget Speech as well as those contained in its Annex and for matters connected, consequential or incidental thereto.

Appendix

List of 70 Primary Schools to be Upgraded and Embellished

SN	Constituency	Name of Schools	Zone
1	1	Richelieu Government School (GS)	4
2		Residence Vallijee GS	1
3		Old La Tour Koeing GS	1
4		Renganaden Seeneevassen GS	1
5	2	Labourdonnais GS	1
6		Guy Rozemont GS	1
7		Abdool Rahman Abdool GS	1
8	3	Sir Edgar Laurent	1
9	4	Creve Coeur GS	1
10		Notre dame GS	1
11		Emmanuel Anquetil GS	1
12	5	Calebasses GS	1
13		Ilot GS	1
14		Louis Serge Coutet GS	1
15		Pamplemousses GS	1
16		Neo Nemorin GS	1
17	6	Fond du Sac GS	1
18		Grand Bay GS	1
19		Petit Raffray GS	1
20		Poudre D'Or Village GS	1

SN	Constituency	Name of Schools	Zone
21	7	Rampersad Goburdhun GS	1
22		Mapou GS	1
23		Plaine des Papayes GS	1
24		Poudre D'Or Hamlet GS	1
25		Bheewa Mahadoo GS	1
26	8	L'Esperance GS	2
27		Mount Ory GS	2
28		Nouvelle Decouverte GS	2
29		Mohunparsad Ramburrun GS	2
30	9	Bon Accueil GS	2
31		Mahadeo Ghurburrun GS	2
32		Ernest Florent GS	2
33		Poste de Flacq GS	2
34		Sir Emile Series GS	2
35	10	Ramnarain Roy GS	2
36		GRSE GS	2
37		Osman Peerun GS	2
38		Ramlall Motee GS	2
39	11	Union Park GS	3
40		Cluny GS	3
41		Dookhee Gungah GS	3
42		Riche en Eau GS	3
43		D.Basant Rai GS	3
44	12	Willoughby GS	3
45		Duperre GS	3
46		Mon Tresor Mon Desert GS	3
47	13	Permal Soobrayen GS	3
48		Gopeenath Cheetamun GS	3
49		La Flora GS	3
50		La Sourdine GS	3

SN	Constituency	Name of Schools	Zone
51	14	Bambous "A" GS	4
52		Bel Ombre GS	4
53		Le Morne GS	4
54	15	Highlands GS	4
55		Shree Shamboonath GS	4
56	16	Reunion Road GS	4
57		Henrietta GS	4
58		Pandit Sahadeo GS	4
59	17	Lapeyrouse GS	3
60		Wooton GS	3
61		Hugh Otter Barry GS	3
62	18	Emilienne Rochecouste GS	4
63		Beau Sejour GS	4
64		Sookun Gaya GS	4
65	19	Rose Hill Central GS	2
66		Stanley GS	2
67		R. C. Nuckchady GS	2
68	20	Pierre Desvaux De Marigny GS	4
69		Petite Riviere GS	4
70		Barkly GS	2