

**THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2022**

**Act No. 15 of 2022**

*I assent*

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

*2<sup>nd</sup> August 2022*

*President of the Republic*

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## **An Act**

**To provide for the implementation of measures announced in the  
Budget Speech 2022-2023 and for matters connected,  
consequential and incidental thereto**

ENACTED by the Parliament of Mauritius, as follows –

### **1. Short title**

This Act may be cited as the Finance (Miscellaneous Provisions)  
Act 2022

**2. Animal Welfare Act amended**

The Animal Welfare Act is amended –

- (a) in section 2 –
  - (i) in the definition of “authorised officer”, by inserting, after the words “supervising officer”, the words “or an officer of the Society designated as such by the Director,”;
  - (ii) in the definition of “dispose of”, by deleting the words “or give away for adoption or as gift” and replacing them by the words “, give away for adoption or as gift, or release under such Catch Neuter Release Programme as the Minister and the Society may approve”;
  - (iii) in the definition of “owner”, in paragraph (a), by deleting the words “aged 16” and replacing them by the words “aged 18”;
- (b) in section 3(1) –
  - (i) by inserting, after paragraph (a), the following new paragraph –
    - (aa) engages in any type of sexual activity with an animal;
  - (ii) by deleting the words “15,000 rupees” and “6 months” and replacing them by the words “500,000 rupees” and “10 years”, respectively;
- (c) in section 4(1), by inserting, after the words “public officer”, the words “, or the Director may designate such officer of the Society,”;
- (d) in section 13(2) –
  - (i) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) be responsible for the control, catching and disposal of dogs and cats; and

- (ii) in paragraph (b), by inserting, after the word “welfare”, the words “, protection or control”;
- (e) in section 31 –
  - (i) in subsection (1), by repealing paragraph (d) and replacing it by the following paragraph –
    - (d) Where the owner of a dog declares that the dog shall not be kept for breeding purposes, the dog shall be sterilised at such time and in such manner as the Society may determine.
  - (ii) in subsection (3), by deleting the words “5,000 rupees” and replacing them by the words “100,000 rupees and to imprisonment for a term not exceeding 3 years”;
- (f) in section 32 –
  - (i) in subsection (3)(b), by deleting the words “aged 16” and replacing them by the words “aged 18”;
  - (ii) in subsection (4), by deleting the words “10,000 rupees” and “6 months” and replacing them by the words “100,000 rupees” and “5 years”, respectively;
  - (iii) in subsection (5)(b), by inserting, after the words “retain custody of the dog”, the words “, at the costs of the owner,”;
- (g) in section 33 –
  - (i) in subsection (1), by deleting the words “10,000 rupees” and “6 months” and replacing them by the words “100,000 rupees” and “5 years”, respectively;
  - (ii) in subsection (4)(c), by deleting the word “DVS” and replacing it by the words “DVS and the Society”;
  - (iii) by repealing subsection (5) and replacing it by the following subsection –
    - (5) Where an authorised officer has reasonable ground to believe that an

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offence has been committed under this section, he may –

- (a) impound or seize the dog; or
  - (b) pending the outcome of any investigation, dispose, with the consent of and at the costs of the owner, of the dog within a period of one month.
- (h) in section 34(1), by deleting the words “10,000 rupees” and “6 months” and replacing them by the words “100,000 rupees” and “5 years”, respectively;
- (i) in section 35 –
- (i) in subsection (1), by deleting the words “10,000 rupees” and “one year” and replacing them by the words “100,000 rupees” and “5 years”, respectively;
  - (ii) in subsection (2), by deleting the word “DVS” and replacing it by the word “Society”;
- (j) in section 36 –
- (i) by repealing subsection (5) and replacing it by the following subsection –
    - (5) A dog breeder who sells, exchanges or gives away for adoption or as a gift a dog which he is breeding shall, within 7 days of the sale, exchange or giving away of the dog, inform the DVS and the Society of the name and address of the person who is currently in charge of the dog.
  - (ii) in subsection (6), by deleting the words “50,000 rupees” and “2 years” and replacing them by the words “500,000 rupees” and “10 years”, respectively;
- (k) in section 38(2), by deleting the words “50,000 rupees” and “2 years” and replacing them by the words “100,000 rupees” and “5 years”, respectively;

- (l) in section 39 –
  - (i) in subsection (1)(b), by deleting the words “the notice” and replacing them by the words “the notice or the owner disposes of the dog within a period of one month”;
  - (ii) in subsection (2), by deleting the words “10,000 rupees” and “6 months” and replacing them by the words “100,000 rupees” and “5 years”, respectively;
- (m) in section 41 –
  - (i) in subsection (4)(a), by deleting the words “and micro-chipped” and replacing them by the words “, microchipped, neutered and ear-notched”;
  - (ii) in subsection (5), by deleting the word “euthanised” and replacing it by the words “disposed of”;
  - (iii) in subsection (6), by deleting the word “euthanised” wherever it appears and replacing it by the words “disposed of”;
- (n) by inserting, after Part V, the following new Parts –

**PART VA – BREEDING OF ANIMALS FOR PURPOSE  
OF COMPETITION, PRODUCTION OF PURE-BRED  
ANIMALS OR LEISURE**

**41A. Application of Part VA**

This Part shall apply to the breeding of animals other than dogs.

**41B. Application for Animal Breeder Permit**

(1) Any person who wishes to breed one or more animals for the purpose of competition, production of pure-bred animals or leisure shall apply to the officer-in-charge of the DVS, in such form and manner as the officer-in-charge may determine, for an Animal Breeder Permit.



(2) The officer-in-charge of the DVS may, on an application made under subsection (1), issue to the applicant an Animal Breeder Permit –

- (a) on such terms and conditions as he may determine; and
- (b) on payment of the appropriate fee specified in Part I of the Seventh Schedule.

(3) An Animal Breeder Permit issued under subsection (2) shall be valid for a period of one year.

#### **41C. Renewal of Animal Breeder Permit**

(1) The holder of an Animal Breeder Permit may, at least one month before the expiry of his permit, apply to the officer-in-charge of the DVS, in such form and manner as the officer-in-charge may determine, for the renewal of his permit.

(2) The officer-in-charge of the DVS may, on an application under subsection (1), renew the Animal Breeder Permit for a period of one year –

- (a) on such terms and conditions as he may determine; and
- (b) on payment of the appropriate fee specified in Part II of the Seventh Schedule.

#### **41D. Disposal of animal**

The holder of an Animal Breeder Permit who disposes of an animal which he is breeding shall, within 30 days of the disposal, notify the officer-in-charge of the DVS of the name and address of the person who is currently in charge of the animal.

#### **41E. Suspension or revocation**

The officer-in-charge of the DVS may suspend or revoke an Animal Breeder Permit where the holder of the permit breaches any of the term and condition of the permit.

**41F. Offence under Part VA**

Any person who breeds an animal for the purpose of competition, production of pure-bred animals or leisure without being the holder of an Animal Breeder Permit shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

**PART VB – TRAINING OF ANIMALS FOR  
PURPOSE OF COMPETITION OR LEISURE****41G. Application of Part VB**

This Part shall not apply to a person registered as a trainer with the Horse Racing Division of the Gambling Regulatory Authority or such other person as may be prescribed.

**41H. Animal Trainer Permit**

(1) Any person who wishes to train one or more animals for the purpose of competition or leisure shall apply to the officer- in-charge of the DVS, in such form and manner as the officer-in-charge may determine, for an Animal Trainer Permit.

(2) The officer-in-charge of the DVS may, on an application made under subsection (1), issue to the applicant an Animal Trainer Permit –

- (a) on such terms and conditions as he may determine; and
- (b) on payment of the fee specified in Part I of the Eighth Schedule.

(3) An Animal Trainer Permit issued under subsection (2) shall be valid for a period of one year.

**41J. Renewal of Animal Trainer Permit**

(1) The holder of an Animal Trainer Permit may, at least one month before the expiry of his permit, apply to the officer-in-charge of the DVS, in such form and manner as the officer-in-charge may determine, for the renewal of his permit.

(2) The officer-in-charge of the DVS may, on an application under subsection (1), renew an Animal Trainer Permit for a period of one year –

- (a) on such terms and conditions as he may determine; and
- (b) on payment of the fee specified in Part II of the Eighth Schedule.

**41K. Suspension or revocation**

The officer-in-Charge of the DVS may suspend or revoke an Animal Trainer Permit where the holder of the permit breaches any of the term and condition attached to the permit.

**41L. Offence under Part VB**

Any person who provides training to an animal for the purpose of competition or leisure without being the holder of an Animal Trainer Permit shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

- (o) in section 42 –
  - (i) in paragraph (b), by deleting the words “2 years” and replacing them by the words “5 years”;
  - (ii) in paragraph (c), by deleting the word “DVS” and replacing it by the word “Society”;

- (p) in section 43 –
  - (i) in subsection (1)(a)(i) and (b), by inserting, after the word “DVS”, the words “and the Society”;
  - (ii) in subsection (2), by deleting the words “5,000 rupees” and “6 months” and replacing them by the words “50,000 rupees” and “5 years”, respectively;
- (q) in section 44(2), by inserting, after the word “DVS”, the words “and the Society”;
- (r) by adding the Seventh Schedule and Eighth Schedule set out in the First Schedule and Second Schedule to this Act, respectively.

### 3. **Ayurvedic and Other Traditional Medicines Act amended**

The Ayurvedic and Other Traditional Medicines Act is amended –

- (a) in section 2 –
  - (i) in the definition of “traditional medicine”, by deleting the words “homeopathy, Ayurvedic” and replacing them by the words “Ayurvedic, Ayush”;
  - (ii) by deleting the definition of “practitioner”;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definitions –
    - “Ayush” means Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy systems of medicine, whether supplemented or not by such modern advances in medicine as the Board may declare by notification in the Gazette from time to time;
    - “general practitioner” means a person registered as a general practitioner in traditional medicine;
    - “specialist” means a person registered as a specialist in traditional medicine;

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- (b) in section 8 –
    - (i) in subsection (1) –
      - (A) in paragraph (c), by deleting the words “the practitioners” and replacing them by the words “general practitioners and specialists”;
      - (B) in paragraph (d), by deleting the word “practitioners” and replacing it by the word “specialists”;
    - (ii) in subsection (2), by inserting, after the word “practitioner”, the words “or specialist”;
    - (iii) in subsection (3)(a), by inserting, after the word “practitioner”, the words “or specialist”;
  - (c) in section 11 –
    - (i) in the heading, by deleting the words “practitioners” and replacing them by the words “general practitioners or specialists”;
    - (ii) in paragraph (b)(i), by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist,”;
  - (d) in section 12 –
    - (i) in subsection (1) –
      - (A) by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
      - (B) by repealing paragraph (a) and replacing it by the following paragraph –
        - (a) in the case of a –
          - (i) general practitioner, his diploma in traditional medicine; or

- (ii) specialist, his specialist qualification in traditional medicine;
- (ii) in subsection (3), by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
- (iii) in subsection (7), by deleting the words “medical practitioner” and replacing them by the words “general practitioner or specialist”;
- (e) in section 13 –
  - (i) by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
  - (ii) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) in the case of a –
      - (i) general practitioner, he holds a diploma in traditional medicine; or
      - (ii) specialist, he holds a specialist qualification in traditional medicine;
- (f) in section 14, by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
- (g) in section 15, by deleting the words “is a practitioner who”;
- (h) in section 17 –
  - (i) in subsection (1), by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
  - (ii) in subsection (3), by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;

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- (i) in section 18 –
    - (i) in subsection (1) –
      - (A) by inserting, after the word “diploma”, the words “or specialist qualification”;
      - (B) by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
    - (ii) in subsection (2), by deleting the word “practitioner” and replacing it by the words “general practitioner or specialist”;
  - (j) in section 18A –
    - (i) in the heading, by deleting the word “**practitioners**” and replacing it by the words “**general practitioners and specialists**”;
    - (ii) in subsection (1), by deleting the word “practitioners” and replacing it by the words “general practitioners or specialists”;
    - (iii) in subsection (2), by deleting the word “practitioners” and replacing it by the words “general practitioners or specialists”;
    - (iv) in subsection (3), by deleting the words “practitioner” and “practitioners” and replacing them by the words “general practitioner or specialist” and “general practitioners or specialists, as the case may be,”, respectively;
    - (v) in subsection (4), by deleting the word “practitioners” and replacing it by the words “general practitioners or specialists”;
  - (k) in section 19, by deleting the word “practitioner” wherever it appears and replacing it by the words “general practitioner or specialist”;

- (l) in section 20, by deleting the word “practitioner” wherever it appears and replacing it by the words “general practitioner or specialist”;
- (m) in section 21, by deleting the word “practitioner” and replacing it by the words “general practitioner”;
- (n) in section 22(1), by deleting the word “practitioner” and replacing it by the words “general practitioner”;
- (o) in section 24, in subsections (1) and (2), by deleting the word “practitioner” wherever it appears and replacing it by the words “general practitioner or specialist”.

#### **4. Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

- (a) in section 9(1) –
  - (i) in paragraph (a), by repealing subparagraphs (i) and (ii) and replacing them by the following subparagraphs –
    - (i) such interest is acquired in satisfaction of debts due to the Bank and the interest so acquired is disposed of at the earliest opportunity; or
    - (ii) the trade relates to activities and operations of The Bank of Mauritius Museum which is owned and operated by the Bank;
  - (ii) in paragraph (g), by deleting the words “section 6(1)(a), (b) and (u)” and replacing them by the words “sections 6(1)(a), (b) and (u) and 36(4)”;
- (b) in section 36, by repealing the following subsections –
  - (2) The Bank may make rules to provide for the framework under which digital currency may be issued by the Bank and may be held or used by the public.



(3) Notwithstanding section 6(1)(a), the Bank may, for the purpose of issuing digital currency, open accounts for, and accept deposits from, such persons as it may determine.

and replacing them by the following subsections –

(3) The Bank may make rules to provide for the framework under which digital currency may be issued by the Bank and may be held or used by the public.

(4) Notwithstanding section 6(1)(a), the Bank may, for the purpose of issuing digital currency, open accounts for, and accept deposits from, such persons as it may determine.

(c) in section 52A –

(i) by deleting the heading and replacing it by the following heading –

**Establishment of Central KYC System and Central Accounts Registry**

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

(1) Notwithstanding section 51A (4) and any other enactment, the Bank may –

- (a) establish a Central KYC System for the purpose of facilitating the electronic verification of the identity of customers, validation and extraction of KYC records of customers by KYC institutions, and for the purpose of collecting KYC records submitted to KYC institutions by their customers;
- (b) establish a Central Accounts Registry for the purpose of collecting information on accounts

- maintained by customers, other than the balance and amount held in these accounts; and
- (c) require any KYC institution to furnish to the Registry, on such terms and conditions as it may determine, such information as it may require for the purpose of maintaining the Registry.
- (iii) in subsection (7) –
- (A) by deleting the definition of “Central KYC and Accounts Registry” or “Registry”;
- (B) by adding the following new definition, the full stop at the end of the definition of “KYC records” being deleted and replaced by a semicolon –
- “Registry” means the Central KYC System or the Central Accounts Registry, as the case may be.

## 5. Banking Act amended

The Banking Act is amended –

- (a) in section 5, by repealing subsection (8A) and replacing it by the following subsection –
- (8A) (a) Where the information or documents, other than those specified in subsection (4)(a), (c), (d) or (g), in so far as the information or documents relate to proposed directors, chief executive officer and other senior officers, are submitted to the central bank and the central bank is satisfied that the applicant is eligible for a licence, the central bank may, subject to such terms and conditions as it may determine, grant an in-principle approval to the applicant.

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- (b) An in-principle approval granted under paragraph (a) shall –
- (i) not be construed by the applicant as an authorisation to conduct banking business;
  - (ii) not create any legitimate expectation for a positive final determination of the application; and
  - (iii) automatically lapse if the applicant does not satisfy the terms and conditions attached to the in-principle approval.
- (b) in section 64 –
- (i) in subsection (1), by inserting, after paragraph (aa), the following new paragraph –
    - (ab) Notwithstanding paragraphs (a) and (aa), the central bank may, where the circumstances so warrant, require a financial institution or a service provider to comply with such confidentiality requirements as it may specify in such guidelines, directives or instructions as it may issue.
  - (ii) in subsection (8A), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
    - (b) Any person involved in the due diligence exercise under paragraph (a) shall –
      - (i) make a declaration of confidentiality before the chief executive officer or deputy chief executive officer of the financial institution in the form set out in the Second Schedule;

- (ii) take an oath of confidentiality in the manner set out in subsection (1)(a)(ii); or
- (iii) comply with subsection (1)(aa) with such adaptations and modifications as may be necessary.

## **6. Borrower Protection Act amended**

The Borrower Protection Act is amended, in section 16 –

- (a) in subsection (1), by inserting, after the words “credit agreement may”, the words “, subject to subsection (3),”;
- (b) by adding the following new subsection –
  - (3) No penalty shall be provided in a credit agreement, and no penalty shall be claimed, where the mortgaged immovable property is the sole residence of the borrower.

## **7. Certificate of Character Act amended**

The Certificate of Character Act is amended, by repealing the Third Schedule and replacing it by the Third Schedule set out in the Third Schedule to this Act.

## **8. Civil Service Family Protection Scheme Act amended**

The Civil Service Family Protection Scheme Act is amended –

- (a) in section 2 –
  - (i) in the definition of “child”, in paragraph (b), by adding the following new subparagraph, the word “or” being added at the end of subparagraph (ii) and the word “or” at the end of subparagraph (i) being deleted –
    - (iii) a child conceived or adopted after a member of the Assembly, who has contributed to the Scheme at the rate of

2 per cent, has attained the age of 65 and any child of the surviving spouse born out of a previous marriage of the surviving spouse;

- (ii) by deleting the definition of “spouse”;
- (iii) by deleting the definition of “surviving spouse” and replacing it by the following definition –

“surviving spouse” –

- (a) in relation to a contributor, does not include a spouse whom he marries after he ceases to be a public officer or an employee, as the case may be;
  - (b) in relation to a member of the Assembly who has contributed at the rate of 2 per cent, does not include a spouse whom he marries after reaching the age of 65;
- (b) by inserting, after section 38, the following new sections –

**38A. Refund of overpayment of pensions**

Every pensioner or his heirs shall refund to the Government any overpayment made to him or the deceased pensioner, as the case may be, under this Act.

**38B. Payment of arrears**

The maximum arrears of pension to be paid under this Act shall be for a period of 3 years.

**9. Civil Status Act amended**

The Civil Status Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –  
“non-private premises” include hotels, bungalows, beach, restaurants, catamaran, cruise ships, nature lodge, wedding halls and any other wedding venues, other than private premises;

“private premises” includes the main residence of any of the intending spouses;

(b) in section 19(1), by inserting, after the words “a publication of the intended marriage shall be made”, the words “, in the presence of both parties to the intended marriage,”;

(c) in section 19A –

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

(2B) Any certificate, affidavit and any other legal document required under subsection (2)(a)(iii)(C), (EA) and (EB) shall, subject to subsection (3), be duly apostilled by the relevant authority of his country of residence.

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

(3) (a) Where the non-citizen satisfies the Registrar of Civil Status that the certificate, affidavit and any other legal document required under subsection (2)(a)(iii)(C), (EA) and (EB) cannot be apostilled because the country from where they have been issued is not a party to the Apostille Convention, he may produce an affidavit, duly sworn before the Master and Registrar of the Supreme Court of Mauritius, attesting the authenticity of the certificate, affidavit and any other legal document.

(b) Where the non-citizen, satisfies the Registrar of Civil Status that he cannot produce the certificate, affidavit and any other legal document required under subsection (2)(a)(iii)(C), (EA) and (EB) because his country is at war or for any other unforeseen circumstance, he may, with the approval of the Minister, produce an affidavit, duly sworn

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before the Master and Registrar of the Supreme Court of Mauritius, attesting the matters required under that subsection.

(c) In this subsection –

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

(iii) in subsection (4)(b), by inserting, after the words “private premises”, the words “, non-private premises”;

(d) in section 20(1), by deleting the words “the applicant” wherever they appear and replacing them by the words “the intending spouses”;

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

(1) A marriage shall be celebrated in the presence of 2 witnesses and may take place on the date selected by the parties –

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

(b) on any private premises or non-private premises.

(f) in section 27(2), by deleting the words “within 7 days of” and replacing them by the words “not later than 21 days after”;

(g) in section 35(1)(b) –

(i) by inserting, after the words “the marriage in any private premises”, the words “, non-private premises or marriage hall”;

- (ii) in subparagraph (ii), by deleting the words “private premises” and replacing them by the words “private premises or non- private premises”.

#### **10. Code Civil Mauricien amended**

The Code Civil Mauricien is amended –

- (a) in Article 2040, by repealing the second alinéa;
- (b) in Article 2107, by adding the following new alinéa –

Il est impératif pour le créancier de procéder à la radiation de l’inscription après l’entier remboursement de la dette garantie dans le plus bref délai, ne dépassant pas le mois qui suit le remboursement.

#### **11. Companies Act amended**

The Companies Act is amended –

- (a) in section 2(5)(a), by deleting the words “50 million rupees” and replacing them by the words “100 million rupees”;
- (b) in section 115 –
  - (i) in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –
    - (b) not later than 6 months after the balance sheet date of the company or such other period as the Registrar may determine; and
  - (ii) by repealing subsection (1A);
- (c) in section 127(1), by deleting the word “certified”;
- (d) in section 162, by repealing subsection (5) and replacing it by the following subsection –

(5) This section shall not apply during such period as may be prescribed.



- 
- (e) in section 210(1), by deleting the words “9 months or such further period, as the Registrar may determine, after the COVID-19 period lapses” and replacing them by the words “6 months or such other period as the Registrar may determine”;
- (f) in section 215 –
- (i) in subsection (1), by deleting the words “3 months or such further period, as the Registrar may determine, after the COVID-19 period lapses” and replacing them by the words “28 days or such other period as the Registrar may determine”;
- (ii) in subsection (3B), by deleting the words “20 million rupees” and replacing them by the words “100 million rupees”;
- (g) in section 221, by inserting, after subsection (2), the following new subsection –
- (2A) A company that is required to include group financial statements in its annual report shall include, in relation to each of its subsidiaries, the information specified in subsection (1)(d), (f), (g), (h) and (j).
- (h) in section 223(1B), by deleting the words “20 million rupees” and replacing them by the words “100 million rupees”;
- (i) in section 299 –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) The Registrar shall, on receipt of a properly completed application and on being satisfied that the requirements for registration under this Part have been complied with –
- (a) issue a conditional certificate of registration; and

- (b) request the company to be deregistered from its original place of registration.
  - (ii) by inserting, after subsection (1), the following new subsection –
    - (1A) The Registrar shall, on receipt of the certificate of deregistration –
      - (a) enter on the register of companies the particulars of the company in accordance with section 11; and
      - (b) issue a certificate of registration as from the date of deregistration of the company from its original place of registration, in such form as the Registrar may determine.
- (j) in section 306, by repealing subsection (1) and replacing it by the following subsection –
  - (1) (a) Where the Registrar receives an application to remove a company from the register, and the application satisfies the requirements of this Sub-part, the Registrar shall request the company to be registered or incorporated under the law in force in, or in any part of, another country.
    - (b) The Registrar shall, on receipt of the certificate of registration, remove the company from the register as from the date of its registration or incorporation under the law in force in, or in any part of, another country.
- (k) in section 309(1)(b) –
  - (i) in subparagraph (i), by deleting the words “and there is no other reason for the company to continue in existence”;

- 
- (ii) by adding the following new subparagraph, the word “or” at the end of subparagraphs (ii) and (i) being deleted –
    - (iv) there is no reason for the company to continue to exist; or
  - (l) in section 319, by repealing subsection (3A) and replacing it by the following subsection –
    - (3A) Where the Registrar restores a company on the register –
      - (a) on his own motion under subsection (1); or
      - (b) on an application made following the removal of the company on the ground where the Registrar has initiated the procedure under section 309(1)(b),subsection (3) shall not apply and he shall give notice of the restoration in accordance with section 321.

## 12. **Consumer Protection (Price and Supplies Control) Act amended**

The Consumer Protection (Price and Supplies Control) Act is amended –

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

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;
- (b) in section 3A –
  - (i) in subsection (2), by deleting the words “petroleum product” and replacing them by the words “petroleum product at the rates specified in the Fourth Schedule”;
  - (ii) by repealing subsection (3) and replacing it by the following subsection –
    - (3) The contributions referred to in subsection (2) shall be collected by the State Trading Corporation.

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

(3A) The State Trading Corporation shall pay to the Director-General, in such manner as the Director-General may determine, the contributions collected pursuant to subsection (2)(a) and (b) within a period of 60 days of the date of importation of the petroleum product, or within such other period as may be prescribed.

(3B) The Director-General shall remit, within 5 working days of the next month, the contributions collected during the preceding month pursuant to subsection (3A) to the Accountant-General for onward remittance to the accounts of the Road Development Authority and the Rodrigues Transportation and Storage, respectively.

- (iv) in subsection (4), by deleting the definition of “Reserve Fund”;
- (c) in section 28A, by deleting the definition of “Director-General”.

### **13. Customs Act amended**

The Customs Act is amended –

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

“audit-based control” means such measures as the Director-General or the proper officer considers necessary to ascertain the accuracy and authenticity of documents through the examination of relevant books, records, computers, electronic devices and commercial data held by an importer, an exporter, an agent or a broker;

“Revenue Laws” has the same meaning as in the Mauritius Revenue Authority Act;

- 
- (b) in section 9A –
- (i) in subsection (2) –
- (A) by lettering the existing provision as paragraph (a);
- (B) by adding the following new paragraphs –
- (b) Notwithstanding paragraph (a), where electronic payment is made pursuant to regulation 15A of the Customs (Use of Computer) Regulations 1997, the payment shall be effected to the Authority not more than 3 working days after a payment instruction has been given by an importer or his representative.
- (c) In paragraph (b) –
- “payment instruction” has the same meaning as in the National Payment Systems Act.
- (ii) in subsection (3), by inserting, after the words “and 42,”, the words “with at least one surety which, in the Director-General’s opinion, is adequate”;
- (c) in section 9B(2)(e), by inserting, after the words “and 42,”, the words “with at least one surety which, in the Director-General’s opinion, is adequate”;
- (d) in section 15(2) –
- (i) in paragraph (a), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A”;
- (ii) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (a)”;

- (e) in section 16C –
  - (i) in subsection (2), by deleting the words “to a third party” and replacing them by the words “to a third party unless the data subject has given his consent in accordance with the Data Protection Act”;
  - (ii) in subsection (3), by adding the following new definitions, the full stop at the end of the definition of “border protection purpose” being deleted and replaced by a semicolon –
    - “consent” has the same meaning as in the Data Protection Act;
    - “data subject” has the same meaning as in the Data Protection Act.
- (f) in section 19A, by repealing subsection (1) and replacing it by the following subsection –
  - (1) Notwithstanding any other enactment, no officer shall communicate to any person any matter relating to the valuation of any goods, except for the purpose of –
    - (a) administering customs laws and any other Revenue Laws;
    - (b) any judicial proceedings; or
    - (c) where the officer is authorised by the Minister to enable any Ministry or Government department to discharge its functions.
- (g) in section 23 –
  - (i) by inserting, after subsection (2), the following new subsection –
    - (2A) Where the objection directorate upholds an objection, in whole or in part, the Director-General

shall refund any amount of duty or excise duty paid in excess of the amount determined to be payable, together with interest at the prevailing Repo rate determined by the Bank of Mauritius.

- (ii) in subsection (5) –
  - (A) in paragraph (a), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A”;
  - (B) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (a)”;
- (h) in section 24(4) –
  - (i) in paragraph (a), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A”;
  - (ii) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (a)”;
- (i) in section 24A –
  - (i) in subsection (1), by deleting the words “49 or 156A” and “regulations 20A and 22” and replacing them by the words “49, 67, 127A or 156A” and “regulation 20A, 22, 45 or 45A”, respectively;
  - (ii) in subsection (3) –
    - (A) in paragraph (a), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A”;

- (B) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (a)”;
- (j) in section 39(3), by inserting, after the words “bond,”, the words “with at least one surety which, in the opinion of the Director-General, is adequate”;
- (k) in Part VIA –
- (i) in the heading, by deleting the words “**OR COPYRIGHT**” and replacing them by the words “, **COPYRIGHT, UTILITY MODEL, LAYOUT-DESIGN, BREEDER’S RIGHT, TRADE NAME OR GEOGRAPHICAL INDICATION**”;
- (ii) in section 66A –
- (A) by repealing subsection (1) and replacing it by the following subsection –
- (1) Any owner or authorised user of a patent, an industrial design, a collective mark, a mark, a copyright, a utility model, a layout-design, a breeder’s right, a trade name or a geographical indication may apply, in writing, to the Director-General to suspend the clearance of any goods imported or being exported and detain any goods on the local market, on the grounds that his patent, industrial design, collective mark, mark, copyright, utility model, layout-design, breeder’s right, trade name or geographical indication is being or is likely to be infringed.
- (B) in subsection (1A)(a), by deleting the words “a patent, industrial design, collective mark or mark” and replacing them by the words “a patent,



- 
- an industrial design, a collective mark, a mark, a utility model, a layout-design, a breeder’s right, a trade name or a geographical indication”;
- (C) in subsection (3)(a), by deleting the words “or mark, or of the copyright” and replacing them by the words “, mark, copyright, utility model, layout-design, breeder’s right, trade name or geographical indication”;
- (iii) in section 66C(3), by deleting the words “collective mark, mark or copyright” and replacing them by the words “patent, industrial design, collective mark, mark, copyright, utility model, layout-design, breeder’s right, trade name or geographical indication”;
- (iv) in section 66D, by deleting the words “a collective mark or mark” and replacing them by the words “a patent, an industrial design, a collective mark, a mark, a utility model, a layout-design, a breeder’s right, a trade name or a geographical indication”;
- (v) in section 66E, by deleting the definition of “owner” and replacing it by the following definition –
- “owner” –
- (a) means the registered owner of a patent, an industrial design, a collective mark, a mark, a utility model, a layout-design, a breeder’s right, a trade name or a geographical indication under the Industrial Property Act or the copyright owner under the Copyright Act; and
- (b) includes the owner of a patent, an industrial design, a collective mark, a mark, a utility model, a layout-design, a breeder’s right, a trade name or a geographical indication, or copyright owner, registered with such competent authority outside Mauritius as the Director-General may approve.

(l) in section 67 –

(i) by inserting, after subsection (3A), the following new subsection –

(3B) (a) Where the proprietor or occupier of a bonded warehouse fails to comply with subsection (3A) within 3 months of the commencement of this subsection, he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.

(b) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under paragraph (a).

(c) (i) Any person who is dissatisfied with a notice under paragraph (b) may object to the notice in the manner provided for in section 24A(3).

(ii) The procedure provided for in section 24A(3) and (4) shall apply to an objection under subparagraph (i) with such modifications, adaptations and exceptions as may be necessary.

(iii) Where the person referred to in subparagraph (i) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(ii) by repealing subsection (4) and replacing it by the following subsection –

(4) The Director-General may, by notice in writing, revoke or alter an appointment under subsection (1) where it is established that the proprietor

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or occupier of a bonded warehouse has continuously failed to comply with subsection (3A)(a), (b) or (c) for a period of 6 months.

(iii) by adding the following new subsection –

(5) The Director-General shall give public notice of the appointment or revocation of a warehouse.

(m) in section 69, by repealing subsection (1) and replacing it by the following subsection –

(1) Where the Director-General revokes, by notice in writing, any appointment under section 67(1) –

(a) the proprietor or occupier of the warehouse shall, within 2 months of the revocation, pay, to the satisfaction of the Director-General, the duty, excise duty and taxes on all the warehoused goods, including those which are not accounted for; or

(b) the owner of the goods shall, within 2 months of the revocation, remove the goods to another approved warehouse or export the goods.

(n) in section 105A, by inserting, after subsection (5), the following new subsections –

(6) No bunker fuel shall be loaded on an eligible vessel unless the exporter of the bunker fuel has made a bill of entry in the prescribed form to this effect.

(6A) (a) Notwithstanding subsection (6), the Director-General may, on such terms and conditions as he may determine, authorise the exporter to submit, in respect of every month, a consolidated bill of entry for the bunker fuel he has loaded on eligible vessels.

(b) Section 30(5) shall apply to the consolidated bill of entry for bunker fuel loaded on eligible vessels with such modifications, adaptations and exceptions as may be necessary.

- (o) in section 118(1), by deleting the words “a bond with 2 sureties” and replacing them by the words “a security by bond with at least one surety which, in the opinion of the Director-General, is adequate”;
- (p) in section 119, by inserting, after subsection (5A), the following new subsections –

(5B) Notwithstanding subsections (5) and (5A), the Director-General may authorise an agent or broker to continue carrying out any duty as an agent or a broker, on such terms and conditions as he may determine.

(5C) The Director-General may, by notice in writing, revoke the authority given to any person to act as an agent or a broker where that person informs the Director-General in writing that he intends to cease or has ceased to act as an agent or a broker.

- (q) in section 125A, by repealing subsection (1), and replacing it by the following subsection –

(1) The Director-General may waive, in whole or in part, any penalty, interest, surcharge or rent imposed under the customs laws where he is satisfied that failure to comply with the customs laws was attributable to a just, or reasonable, cause.

- (r) in section 127A –
  - (i) in subsection (1), by deleting the words “The Director-General” and replacing them by the words “For the purpose of enforcing customs laws, including through audit-based control, the Director-General”;

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

(1A) Where –

- (a) the Director-General is not satisfied with any document submitted under subsection (1); or
- (b) the importer, exporter, agent or broker fails to produce any document under subsection (1) or fails to comply with section 127B,

the Director-General may, on such information as is available to him, claim, by notice, for the underpayment or non-payment of duty, excise duty and taxes.

(1B) (a) Any person who is dissatisfied with a notice under subsection (1A) may object to the notice in the manner provided for in section 24A(3).

(b) The procedure provided for in section 24A(3) and (4) shall apply to an objection under paragraph (a) with such modifications, adaptations and exceptions as may be necessary.

(c) Where the person referred to in paragraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

- (s) by inserting, after section 134, the following new section –

**134A. Power to prohibit use of electronic communication devices in certain places**

(1) The Director-General may prohibit the use of electronic communication devices –

- (a) within a customs area; or

- (b) in any place in Mauritius where –
  - (i) goods are imported or exported under customs control; and
  - (ii) a person is subject to customs control.

(2) For the purpose of subsection (1), the Director-General shall display a sign indicating that the use of any electronic communication device is prohibited.

(3) Where a sign is displayed in accordance with subsection (2), a proper officer may direct any person in the customs area or place not to use, or to stop using, any electronic communication device.

(4) Any person who fails to comply with a direction under subsection (3) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(5) In this section –

“electronic communication device” means –

- (a) a telephone;
  - (b) a computer; or
  - (c) any other electronic device, except a disability device, that is capable of –
    - (i) transmitting sound;
    - (ii) computing information; or
    - (iii) communicating, in any other way, by using any technology, including telecommunication, radiocommunication and broadcasting technology.
- (t) by inserting, after section 142, the following new section –

**142A. Controlled delivery**

(1) Where the Director-General suspects that dutiable goods being imported into Mauritius or put for

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home consumption may result in the commission of an offence under customs laws, he may, for the purpose of identifying the persons involved in the commission of the offence, authorise the –

- (a) entry and clearance of the goods in the same state; or
- (b) seizure of the goods and their replacement by other goods for the purpose of entry and clearance.

(2) The exercise by the Director-General of his powers under subsection (1)(b) shall not be a defence to any person charged with an offence under customs laws.

- (u) in section 146(1), by deleting the words “security and with 2 sufficient sureties approved by the Director-General” and replacing them by the words “a security by bond with at least one surety which, in the opinion of the Director-General, is adequate”;
- (v) in section 168, by inserting, after subsection (3), the following new subsection –

(3A) Any importer who does not submit his bill of entry –

- (a) from the time the partial or full and complete inward manifest is submitted under section 49; and
- (b) not later than 5 working days after the time the vessel is berthed at the wharf or the aircraft has landed, as the case may be,

shall not be liable, for the period starting on 10 March 2021 and ending on 30 June 2023, to pay any penalty to the Director-General.

**14. Customs Tariff Act amended**

The Customs Tariff Act is amended –

- (a) in section 5(2A) –
- (i) in paragraph (d), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A of the Customs Act”;
- (ii) in paragraph (fa), by deleting the words “the letter of objection” and replacing them by the words “such form as the Director-General may approve under paragraph (d)”;
- (b) in the First Schedule, in Part II, by inserting, in the appropriate numerical order, the following new item –

E111	Any person operating a museum for motor vehicles and holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act	<p>(1) Construction of a purpose-built building or facility to operate the museum for motor vehicles;</p> <p>(2) Motor vehicles for exhibition in the museum and spare parts to be used exclusively for the motor vehicles;</p> <p>(3) Automobilia for exhibition in the museum,</p> <p>on such terms and conditions as the Director-General may determine.</p>
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**15. Declaration of Assets Act amended**

The Declaration of Assets Act is amended, in section 7, by inserting, after subsection (3), the following new subsection –

(3A) Notwithstanding subsection (4) and pursuant to section 3(6)(b) of the Mauritius Revenue Authority Act, ICAC may, on request made by the Mauritius Revenue Authority, disclose to it a copy of declarations made by the employees of the Mauritius Revenue Authority.

**16. Economic Development Board Act amended**

The Economic Development Board Act is amended –

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

“Integrated Modern Agricultural Morcellement Certificate” means the Integrated Modern Agricultural Morcellement Certificate issued under the Integrated Modern Agricultural Morcellement Scheme;

“Integrated Modern Agricultural Morcellement Scheme” means the Integrated Modern Agricultural Morcellement Scheme as prescribed or specified in guidelines issued under this Act;

“Sustainable City Certificate” means a Sustainable City Certificate issued under the Sustainable City Scheme;

“Sustainable City Scheme” means the Sustainable City Scheme as prescribed or specified in guidelines issued under this Act;

“Transit Oriented Certificate” means the Transit Oriented Certificate issued under the Transit Oriented Scheme;

“Transit Oriented Scheme” means the Transit Oriented Scheme as prescribed or specified in guidelines issued under this Act;

- (b) in the Second Schedule, by inserting, in the appropriate alphabetical order, the following new items –

Integrated Modern Agricultural Morcellement Scheme	Integrated Modern Agricultural Morcellement Certificate
Sustainable City Scheme	Sustainable City Certificate
Transit Oriented Scheme	Transit Oriented Certificate

### 17. Education Act amended

The Education Act is amended, by inserting, after section 33B, the following new section, the existing section 33C being renumbered as section 33D –

#### 33C. Sir Anerood Jugnauth (SAJ) National Scholarships

The Minister shall, in accordance with regulations made under this Act, award 2 scholarships, which shall be known as the Sir Anerood Jugnauth (SAJ) National Scholarships, to a boy and a girl, respectively, on the Economics side.

### 18. Employment Relations Act amended

The Employment Relations Act is amended –

- (a) in section 2, in the definition of “labour dispute”, in paragraph (a)(ii), by repealing sub subparagraph (B);
- (b) in section 40 –
- (i) in subsection (1) –
- (A) in paragraph (a)(i), by deleting the word “members” and replacing it by the words “members or workers forming part of a bargaining unit for which the trade union has been granted recognition”;

- 
- (B) in paragraph (b), in the definition of “purposes related to employment issues in respect of its members” –
- (I) by deleting the word “members” and replacing it by the words “members or workers forming part of a bargaining unit for which the trade union has been granted recognition”;
- (II) in paragraph (a), by inserting, after the word “members”, the words “or workers”;
- (ii) by inserting, after subsection (1), the following new subsection –
- (2) For the purpose of subsection (1)(a)(i), an employer shall, upon a request from a recognised trade union representing workers of a bargaining unit, be required to submit to the trade union information regarding wages and conditions of employment in respect of those workers.
- (c) in section 62A(2), by inserting, after the words “Salary Commissioner”, the words “, as approved by the employer,”;
- (d) in section 64, by repealing subsection (1A);
- (e) in section 70, by repealing subsections (2B) and (2C);
- (f) by inserting, after section 70, the following new section –

#### **70A. Reference by supervising officer**

(1) Where the supervising officer refers a matter to the Tribunal under section 69A of the Workers’ Rights Act 2019, the Tribunal shall proceed to hear the case and give its determination within 90 days of the date of referral.

(2) The Tribunal may extend the period specified in subsection (1), where the circumstances so require, with the consent of the parties.

(3) Where the Tribunal finds that the claim for reinstatement of a worker is justified, the Tribunal shall –

- (a) subject, to the consent of the worker; and
- (b) where it has reason to believe that the relationship between the employer and the worker has not irretrievably been broken,

order that the worker be reinstated in his former employment and, where it deems appropriate, make an order for the payment of remuneration from the date of the termination of his employment to the date of his reinstatement.

(4) Notwithstanding subsection (3), where the Tribunal finds that the claim for reinstatement of a worker is justified but the Tribunal has reason to believe that the relationship between the employer and the worker has irretrievably been broken, it shall order that the worker be paid severance allowance in accordance with section 69(1) of the Workers' Rights Act 2019.

(5) Where the Tribunal makes an order under this section, the order shall be enforced in the same manner as an order of the Industrial Court.

- (g) in section 87(2)(b), by deleting the words “or mediators” and replacing them by the words “and mediators”;
- (h) in section 88(2)(a), by inserting, after the words “labour dispute”, the words “or any complaint referred to it under section 120 of the Workers' Rights Act 2019”.

## **19. Energy Efficiency Act amended**

The Energy Efficiency Act is amended, in section 23(2), in paragraph (ca), by deleting the words “and energy auditors” and replacing them by the words “, energy auditors, and importers and manufacturers that sell any regulated machinery in Mauritius”.

**20. Environment Protection Act amended**

The Environment Protection Act is amended, in section 43 –

- (a) by numbering the existing provision as subsection (1);
- (b) by adding the following new subsection –
  - (2) The Minister may make regulations for the payment of recycling fee to support the local recycling of recyclable wastes.

**21. Excise Act amended**

The Excise Act is amended –

- (a) in section 2 –
  - (i) by inserting, in the appropriate alphabetical order, the following new definitions –
    - “audit-based control” means such measures as the Director-General or the proper officer considers necessary to ascertain the accuracy and authenticity of documents through the examination of relevant books, records, computers, electronic devices and commercial data held by an importer, an exporter or a manufacturer;
    - “customs laws” has the same meaning as in the Customs Act;
    - “document” has the same meaning as in the Customs Act;
    - “proper officer” has the same meaning as in the Customs Act;
    - “risk management” has the same meaning as in the Customs Act;
  - (ii) in the definition of “denatured alcohol”, by deleting the words “and power alcohol (white)” and replacing them by the words “, power alcohol (white) and combustible fuel”;

- (b) in section 4, by adding the following new subsection –
- (4) Any entry made under subsections (1), (2) and (3) shall be deemed to be a self-assessment with respect to the particulars contained therein.
- (c) in section 5(1) –
- (i) in paragraph (b), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A of the Customs Act”;
- (ii) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (b)”;
- (d) by inserting, after section 21, the following new section –

**21A. Risk management**

(1) The Director-General may, for the purpose of enforcing control on excisable goods imported or manufactured locally, use risk management for the systematic identification of risk and the implementation of necessary measures to limit exposure to such risk.

(2) The Director-General shall use risk management to exercise control on excisable goods at border and in Mauritius.

- (e) in section 22(5) –
- (i) in paragraph (a), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A of the Customs Act”;
- (ii) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (a)”;

- (f) by inserting, after section 34, the following new section –

**34A. Controlled delivery**

(1) Where the Director-General suspects that excisable goods being imported into Mauritius or put for home consumption may result in the commission of an offence under customs laws, he may, for the purpose of identifying the persons involved in the commission of the offence, authorise the –

- (a) entry and clearance of the goods in the same state; or
- (b) seizure of the goods and their replacement by other goods for the purpose of entry and clearance.

(2) The exercise by the Director-General of his powers under subsection (1)(b) shall not be a defence to any person charged with an offence under customs laws.

- (g) in section 52 –

- (i) in subsection (5) –

(A) in paragraph (a), by deleting the words “registered post” and replacing them by the words “registered post or electronically through such computer system as the Director-General may approve under section 16A of the Customs Act”;

(B) in paragraph (ca), by deleting the words “letter of objection” and replacing them by the words “form referred to in paragraph (a)”;

- (ii) by adding the following new subsections –

(8) Where, as a result of the determination of an objection under subsection (6), a person is entitled

to a refund of excise duty, the Director-General shall, subject to subsection (7), refund the amount of excise duty at the time the notice of determination is given under subsection (6)(b).

(9) Any refund under this section shall carry interest, free of income tax, at the prevailing Repo rate determined by the Bank of Mauritius.

(h) by inserting, after section 52B, the following new section –

**52C. Claim on electric motor vehicle or car**

(1) An individual who has, during the period starting on 1 July 2022 and ending on 30 June 2023, purchased an imported electric motor car or electric motor vehicle for the transport of goods of H.S. Code specified in the Seventh Schedule may make a claim to the Director-General for an amount to be paid to him in the sum of 10 per cent of the value at importation or 200,000 rupees, whichever is lesser.

(2) Every claim under subsection (1) shall –

- (a) be made in such form and manner as the Director-General may determine, not later than 30 days after the date of purchase of the electric motor car or electric motor vehicle for the transport of goods; and
- (b) be accompanied by such other documents and information as may be specified in the application form.

(3) The Director-General shall, not later than 15 days after the date of the receipt of the claim, effect payment of the amount claimed where he is satisfied that the claim meets the requirements of this section.



- (4) For the purpose of this section –
- “date of purchase” means the date on which a deed of sale has been duly registered with the Registrar-General’s Department with respect to an electric motor car or electric motor vehicle for the transport of goods, as the case may be, which has been purchased by an individual.
- (i) in section 54(1), by deleting the words “section 52A or 52B” and replacing them by the words “section 52A, 52B or 52C”;
- (j) in the First Schedule –
- (A) in Part I –
- (I) by deleting the H.S. Codes specified in Part I of the Fourth Schedule to this Act;
- (II) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Fourth Schedule to this Act;
- (III) by deleting the H.S. Codes specified in Part I of the Fifth Schedule to this Act;
- (IV) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Fifth Schedule to this Act;
- (B) in Part IA, in Sub-part A, by adding the following new item –

91.	Any person operating a museum for motor vehicles and holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act	Motor vehicles for exhibition in the museum under such terms and conditions as the Director-General may determine.	0%
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- (k) by adding the Seventh Schedule set out in the Sixth Schedule to this Act.

## **22. Finance and Audit Act amended**

The Finance and Audit Act is amended –

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

“financial statements”, in relation to a financial year, means –

- (a) a statement of financial position;
- (b) a statement of financial performance;
- (c) a statement of changes in net assets or equity;
- (d) a statement of cash flow;
- (e) a statement of comparison of annual estimates and actual amounts; and
- (f) notes comprising a summary of significant accounting policies and other explanatory notes;

“IFAC” has the same meaning as in the Financial Reporting Act;

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

(1B) Every Special Fund shall prepare financial statements in accordance with International Public Sector Accounting Standards (IPSAS) issued by IFAC.

- (c) in section 22(1) –

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

- (aa) the monitoring and management of debts owed to Ministries and Government departments, including arrears on loan balances, due to them by statutory bodies and other public bodies;

- 
- (ii) by adding the following new paragraph, the full stop at the end of paragraph (g) being deleted and replaced by the words “; and” and the word “and” being added at the end of paragraph (f) –
- (h) Ministries and Government departments to ensure that statutory bodies and public bodies falling under their aegis do not enter into financial obligations in excess of their present and future financial capacity, which would adversely impact on public finances.
- (d) in section 22A(1), by deleting the words “Capital Project Process Manual (CPPM)” and replacing them by the words “Public Investment Management Manual (PIMM)”;
- (e) in the Schedule, by deleting the following items –
- Manufacturing Adjustment and SME Development Fund
- National Energy Fund
- Sugar Cane Disease Control Fund

### **23. Financial Intelligence and Anti-Money Laundering Act amended**

The Financial Intelligence and Anti-Money Laundering Act is amended, in section 19D –

- (a) in subsection (1), by deleting the words “and terrorism financing” and replacing them by the words “, terrorism financing and proliferation financing”;
- (b) in subsection (4), by deleting the words “and terrorism financing” wherever they appear and replacing them by the words “, terrorism financing and proliferation financing”.

**24. Financial Reporting Act amended**

The Financial Reporting Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “professional services” and replacing it by the following definition –

“professional services”, in relation to a professional accountant –

    - (a) means services relating to –
      - (i) the preparation of financial and management accounts, and bookkeeping services;
      - (ii) auditing, fund accounting, forensic accounting, cost accounting, fiduciary accounting, corporate accounting and insolvency services; and
      - (iii) taxation, providing tax advice to individual and corporate clients and representing a client with tax authorities; and
    - (b) includes such other professional services related to accountancy field as the Mauritius Institute of Professional Accountants may, through its rules, recognise or determine;
  - (ii) in the definition of “public accountant”, by deleting the words “professional accountant” and replacing it by the word “person”;
- (b) in section 46(1) –
  - (i) in paragraph (e), by deleting the words “professional accountants” and replacing them by the words “professional accountants and public accountants”;
  - (ii) in paragraph (g), by inserting, after the words “professional accountant”, the words “or public accountant”;

- (c) in section 52 –
- (i) in subsection (1)(b), by inserting, after the words “he is a public accountant”, the words “or that he is otherwise authorised to provide professional services to the public in Mauritius”;
  - (ii) by repealing subsection (2) and replacing it by the following subsection –
    - (2) (a) An application made under subsection (1) shall be accompanied by such fees as may be prescribed and shall be in such form and manner as the Mauritius Institute of Professional Accountants may approve.
    - (b) MIPA may, for the purpose of registration, require an applicant to undergo such interview as may be prescribed in MIPA Rules.
    - (c) Any person who fails to comply with subsection (1), (1A) or (2)(a) or (b) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees.
- (d) in section 75, by inserting, after subsection (1A), the following new subsection –
- (1B) Notwithstanding subsection (1), a public interest entity may be exempted from the application of subsection (1) in accordance with section 224 of the Companies Act.

## **25. Financial Services Act amended**

The Financial Services Act is amended –

- (a) in section 24, by adding the following new subsection –
- (8) Any person acting as an officer of a licensee, but whose appointment is in contravention of subsection (1), shall remain liable for any offence committed under a relevant Act.

- (b) in Part IX –
  - (i) in the heading, by inserting, after the word “**COMMITTEE**”, the words “, **SETTLEMENT COMMITTEE**”;
  - (ii) in section 52(2)(b), by deleting the word “Executive” and replacing it by the words “Senior Manager”;
  - (iii) in section 53 –
    - (A) by repealing subsection (1) and replacing it by the following subsection –
      - (1) Where the Chief Executive –
        - (a) has reasonable cause to believe that a licensee –
          - (i) has contravened any relevant Act, direction or order issued under a relevant Act or any condition of his licence;
          - (ii) is carrying out his business in a manner which threatens the integrity of the financial system of Mauritius or is contrary or detrimental to the interest of the public;
          - (iii) has committed a financial crime;
          - (iv) no longer fulfils any condition or criterion specified under a relevant Act for the grant of a licence;

- (v) no longer carries out the business activity for which it is licensed;
  - (vi) has failed to commence business within 6 months from the date on which it is licensed; or
  - (vii) is not a fit and proper person; or
- (b) becomes aware that a person is acting as an officer of a licensee but whose appointment is in contravention of section 24(1),

he may refer the matter to the Enforcement Committee for such action as the Enforcement Committee may deem appropriate.

- (B) in subsection (11), by deleting the definition of “licensee” and replacing it by the following definition –

“licensee” includes –

- (a) any person who is a present or past licensee, or any person who is a present or past officer, partner, shareholder or controller of a licensee; or
- (b) any person who is acting as an officer of a licensee but whose appointment is in contravention of section 24(1).

- (iv) by inserting, after Sub-part A, the following new Sub-part –

**Sub-Part AA – Settlement Committee**

**53A. Settlement Committee**

(1) There shall be, for the purpose of assessing the possibility for early resolution of disciplinary matters with a licensee, an internal committee, to be known as the Settlement Committee.

(2) The Settlement Committee shall not, in the discharge of its functions and exercise of its powers, be subject to the direction or control of any person or authority.

(3) The Settlement Committee shall consist of –

- (a) a chairperson, to be appointed by the Board;
- (b) one member, to be appointed by the Board;
- (c) the Chief Executive; and
- (d) not more than 2 employees, not below the grade of Senior Manager and who shall not be a member of the Enforcement Committee.

(4) The chairperson and members shall be appointed on such terms and conditions as the Board may determine.

(5) The Settlement Committee may co-opt such other person having the requisite expertise as it deems necessary.



(6) The Settlement Committee may exercise the disciplinary powers of the Commission under section 7(1)(c) to impose an administrative sanction on a licensee.

(c) by inserting, after section 77B, the following new section –

**77C. Global activities**

(1) Subject to this section, an entity whose main activity is to conduct global activities as specified in the Sixth Schedule shall apply to the Commission for a licence.

(2) For avoidance of doubt, an application for a licence under subsection (1) shall be subject to the regulation of financial services under Part IV.

(3) The Chief Executive may, in addition to the matters specified in section 53(1), act in accordance with that section in relation to a holder of a licence under this section where he is of the opinion that an administrative sanction is necessary to protect the good repute of Mauritius as a centre for global business.

(d) in section 94(2), by repealing paragraph (g), the semicolon at the end of paragraph (f) being deleted and replaced by a full stop;

(e) in the Second Schedule, in Part I, by deleting the following items –

Global headquarters administration

Global shared services

Global treasury activities

(f) by adding the Sixth Schedule set out in the Seventh Schedule to this Act.

**26. Food and Agricultural Research and Extension Institute Act amended**

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

- (a) in section 4, by repealing paragraph (b) and replacing it by the following paragraph –
  - (b) promote research activities in non-sugar agriculture, food production, agroforestry and forestry;
- (b) in section 5 –
  - (i) in paragraph (a), by inserting, after the words “food production”, the words “, agroforestry”;
  - (ii) in paragraph (d), by inserting, after the words “non-sugar agriculture,”, the words “agroforestry,”;
  - (iii) in paragraph (f), by inserting, after the words “food production”, the words “, agroforestry”;
  - (iv) in paragraph (g), by inserting, after the words “food production”, the words “, agroforestry”;
- (c) in section 11A(1), by inserting, after the words “food production”, the words “, agroforestry”.

**27. Freeport Act amended**

The Freeport Act is amended, in section 15(1), by repealing paragraph (c) and replacing it by the following paragraph –

- (c) For control purposes –
  - (i) every freeport zone shall be equipped with a closed circuit television system or any other electronic system which shall have such specifications, and the footage of which shall be archived in such manner, as the Director-General may determine;

- 
- (ii) the Director-General shall have online access to –
    - (A) the warehouse management information system with regard to goods entering and leaving the freeport zone and the stocktaking of goods in the freeport zone; and
    - (B) the closed circuit television system or other electronic system in subparagraph (i) in place in the freeport zone;
  - (iii) the recording of the closed circuit television system or other electronic system under subparagraph (i) in place in the freeport zone shall, on demand, be made available to the Director-General.

## **28. Gambling Regulatory Authority Act amended**

The Gambling Regulatory Authority Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “horse racing organiser” and replacing it by the following definition –

“horse racing organiser” means the holder of a horse racing organiser licence;
  - (ii) by deleting the definition of “jockey” and replacing it by following definition –

“jockey” –

    - (a) means a person qualified to ride a horse; and
    - (b) includes a jockey or professional jockey, licensed by the Horse Racing Division;

- (iii) in the definition of “lottery”, by inserting, after paragraph (b), the following new paragraph, the word “but” at the end of paragraph (b)(ii) being deleted and replaced by the word “and” –
  - (ba) includes promotional lottery activities through the Internet, including any social media and messaging platform; but
- (iv) by inserting, in the appropriate alphabetical order, the following new definitions –
  - “amusement machine operator” means a person licensed to operate an amusement machine;
  - “broadcasting licensee” means the holder of a radio or television broadcasting licence under the Independent Broadcasting Authority Act;
  - “limited payout machine operator” means a person licensed to operate a limited payout machine;
- (b) in section 15C(1) –
  - (i) in paragraph (s) –
    - (A) by repealing subparagraph (i) and replacing it by the following subparagraph –
      - (i) provide for veterinary services and assist the Horse Racing Division in out-of-competition, pre-race and post-race sampling and testing of horses;
    - (B) by repealing subparagraph (iv), the word “and” at the end of subparagraph (iii) being deleted and the word “and” being added at the end of subparagraph (ii);

- 
- (ii) by inserting, after paragraph (u), the following new paragraph –
- (ua) procure laboratory services for the testing of equine blood, urine and other samples;
- (c) in section 28, by adding the following new subsection –
- (6) No gaming machine shall be imported by any person other than a gaming machine operator.
- (d) in section 29A, by adding the following new subsection –
- (4) No limited payout machine shall be imported by any person other than a limited payout machine operator.
- (e) in section 29F, by adding the following new subsection –
- (5) No amusement machine shall be imported by any person other than an amusement machine operator.
- (f) in section 30, by repealing subsections (1) and (2) and replacing them by the following subsections –
- (1) No person shall organise horse races in Mauritius unless he holds a horse racing organiser licence.
  - (2) No horse racing organiser licence shall be issued unless –
    - (a) the applicant is a public limited company;
    - (b) any of the applicant’s directors, managers, officers or any other person having a direct or an indirect interest in the applicant, is a fit and proper person;
    - (c) the applicant has, at its disposal for the racing season applied for, a functional racecourse duly approved by the Horse Racing Division; and
    - (d) the applicant pays the appropriate licence fee specified in the Third Schedule.

- (g) in section 31 –
  - (i) in subsection (1) –
    - (A) in paragraph (h), by deleting the words “race track” and replacing them by the word “racecourse”;
    - (B) by adding the following new paragraphs, the full stop at the end of paragraph (p) being deleted and replaced by a semicolon –
      - (q) provide for veterinary services and assist the Horse Racing Division in out-of-competition, pre-race and post-race sampling and testing of horses;
      - (r) authorise, free of charge or against the payment of a broadcasting fee approved by the Board, a broadcasting licensee to cover a live horse race during a race meeting, provided that where it exempts a broadcasting licensee from the payment of a broadcasting fee, it shall afford the same treatment to any other broadcasting licensee.
  - (ii) in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –
    - (d) not prevent, directly or indirectly, any trainer or stable to associate with any other horse racing organiser.

- 
- (h) in section 33 –
- (i) by numbering the existing provision as subsection (1);
  - (ii) by adding the following new subsection –
    - (2) Where race meetings are held in camera, every totalisator operator or bookmaker that operates through remote communication outside the racecourse shall, in addition to the fees under subsection (1), pay to the horse racing organiser such other fee as the Board may determine.
- (i) in section 44(5) –
- (i) by lettering the existing provision as paragraph (a);
  - (ii) by adding the following new paragraph –
    - (b) A bookmaker licensed to conduct fixed odds bet on football matches taking place outside Mauritius may, with the approval of the Board, be allowed to operate not more than 20 outlets.
- (j) in section 92(2), by deleting the words “such district, town, village or other area” and replacing them by the words “Mauritius or any part of Mauritius”;
- (k) in section 93B(2), by deleting the word “shall” and replacing it by the word “may”;
- (l) in section 94C –
- (i) in the heading, by deleting the word “**licence**” and replacing it by the word “**licensee**”;
  - (ii) by repealing subsection (4);
  - (iii) in subsection (7), by deleting the definition of “serious offence”;

- (m) in Part XXV, by inserting, before section 155, the following new section –

**154A. Matters related to fit and proper person requirements**

(1) In determining whether a person is a fit and proper person under this Act, the Authority shall consider –

- (a) whether that person has been convicted of, or is subject to an investigation or court proceedings in relation to, a serious offence;
- (b) whether that person has been adjudged bankrupt or is the subject of bankruptcy proceedings;
- (c) the financial standing of that person;
- (d) whether that person is insolvent or is the subject of insolvency proceedings;
- (e) whether that person is the subject of any process, investigation or proceedings under customs or revenue law;
- (f) whether that person is able to perform any function he has been entrusted properly, efficiently, honestly and fairly; or
- (g) the reputation, character, financial integrity and reliability of that person.

(2) For the purpose of this section, the Authority may have regard to any other information in its possession.

(3) In this section –

“serious offence” means murder, manslaughter, an offence involving fraud or dishonesty, a drug-related offence or a sexual offence.



**29. Good Governance and Integrity Reporting Act amended**

The Good Governance and Integrity Reporting Act is amended –

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

“property” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
  - (ii) by adding the following new definition, the full stop at the end of the definition of “Unexplained Wealth Order” being deleted and replaced by a semicolon –

“virtual asset” has the same meaning as in the Virtual Asset and Initial Token Offering Services Act 2021.
- (b) in section 16, by inserting, after subsection (1), the following new subsection –

(1A) Where the Judge in Chambers makes an Unexplained Wealth Order for the confiscation of any virtual asset, the respondent shall further be ordered to disclose all such information to the Agency as is necessary in order to enable the recovery of the virtual asset.
- (c) in section 17, by adding the following new subsection –

(3) The Agency shall appoint an expert to assist in the recovery and realisation of any confiscated virtual asset.

**30. Human Resource Development Act amended**

The Human Resource Development Act is amended, in section 18 –

- (a) in subsection (1), by deleting the words “Subject to” and replacing them by the words “Subject to subsection (1A) and”;

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

(1A) (a) A charitable institution may irrevocably elect to pay the training levy referred to in subsection (1) by giving notice, in such form and manner as the Director-General may approve, simultaneously to the Director-General and the Director.

(b) Where a charitable institution elects to pay the training levy, it shall –

- (i) be liable to pay the levy with respect to all its employees as from the date the Director-General receives the notice referred to in paragraph (a);
  - (ii) submit to the Director-General the returns required under this Act;
  - (iii) be subject to this Act in the same manner as any other employer; and
  - (iv) not, at any time and under any circumstance, cancel or withdraw the election made under paragraph (a).
- (c) in subsection (6), by deleting the definition of “employee” and replacing it by the following definition –

“employee” –

- (a) has the same meaning as in the National Pensions Act; but
- (b) does not include –
  - (i) a person employed by a private secondary school;

- (ii) a person employed by a charitable institution unless the charitable institution elects, under subsection (1A), to pay the training levy;
- (iii) a non-citizen who is not a resident as defined in section 73(1)(a) of the Income Tax Act;
- (iv) a non-citizen who holds a premium visa issued by the passport officer under the Passports Act.

### **31. Income Tax Act amended**

The Income Tax Act is amended –

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

“BEPS” means Base Erosion and Profit Shifting;

“Economic Development Board” means the Economic Development Board established under the Economic Development Board Act;

“GloBE Rules” means the Global Anti-Base Erosion Rules developed by the Organisation for Economic Cooperation and Development/G20 Inclusive Framework on BEPS which provides for a co-ordinated system of taxation intended to ensure that large multinational enterprise (MNE) groups pay a minimum level of tax on the income arising in each of the jurisdictions where they operate;

“MNE Group” has the same meaning as in article 1.2.1 of the GloBE Rules as approved by the Inclusive Framework on BEPS;

“national minimum wage” has the same meaning as in the National Wage Consultative Council Act;

“premium visa” means a visa issued by the passport officer under the Passports Act to a non-citizen on the recommendation of the Economic Development Board;

“Qualified Domestic Minimum Top-up Tax” has the same meaning as in article 10 of the GloBE Rules as approved by the Inclusive Framework on BEPS;

“Top-up Tax” has the same meaning as in article 10 of the GloBE Rules as approved by the Inclusive Framework on BEPS;

- (b) in section 4, by adding the following new subsection –
  - (3) Notwithstanding the other provisions of this Act, a company forming part of an MNE group which is liable to a Top-up Tax in a year, may be required by the Director-General to compute and pay a Qualified Domestic Minimum Top-up Tax in such form and manner as may be prescribed.
- (c) in section 24(6), by deleting the words “transfers plant, machinery or industrial premises”, “and the plant, machinery and industrial premises” and “base value of the plant, machinery or industrial premises” and replacing them by the words “transfers plant, machinery, industrial premises or any other asset of a capital nature”, “and the plant, machinery, industrial premises or asset” and “base value of the plant, machinery, industrial premises or asset”, respectively;
- (d) in section 27 –
  - (i) in subsection (6A), by inserting, after the word “undergraduate”, the words “or postgraduate”;
  - (ii) in subsection (7), in the definition of “bedridden next of kin”, by deleting the words “bedridden father” and replacing them by the words “bedridden spouse, father”;
- (e) in section 27DA(1), by deleting the words “30,000 rupees” and replacing them by the words “50,000 rupees”;
- (f) in section 27DB, by deleting the words “30,000 rupees” and replacing them by the words “50,000 rupees”;

- (g) by repealing section 27G;
- (h) by inserting, after section 27J, the following new section –

**28. Angel investor allowance**

(1) (a) Where an angel investor has, in an income year, invested a minimum of 100,000 rupees to the seed capital of a qualifying start-up SME by way of acquisition of shares, he shall be entitled to a relief, by way of a deduction from his net income, of 50 per cent of the amount invested in that income year.

(b) The relief under subsection (1) shall be subject to such terms and conditions as may be prescribed.

(c) The total deduction under this subsection shall not exceed 500,000 rupees in an income year.

(2) (a) An angel investor together with his relatives shall not hold more than 25 per cent of the share capital of a qualifying start-up SME.

(b) The shares purchased under subsection (1) shall be held for at least 36 months from date of the acquisition, failing which the deduction allowed under subsection (1) shall be clawed back and added as taxable income in the income year in which the shares are disposed.

(c) The qualifying start-up SME shall, within 36 months of the disposal of any shares acquired under subsection (1), inform the Director-General accordingly.

(3) Any unrelieved amount under subsection (1) in an income year may be carried forward and deducted against the net income of the 2 succeeding years.

(4) In this section –

“angel investor” means an investor meeting such eligibility criteria as may be prescribed;

“qualifying start-up SME” means an SME set up on or after 1 July 2022 and meeting such eligibility criteria as may be prescribed.

- (i) in section 67L –
  - (i) by numbering the existing provision as subsection (1);
  - (ii) in the newly numbered subsection (1) –
    - (A) by deleting the words “50 million rupees” and replacing them by the words “100 million rupees”;
    - (B) by deleting the words “of 10 per cent”;
  - (iii) by adding the following new subsection –
    - (2) The deduction allowable under subsection (1) shall be –
      - (a) 10 per cent of the amount of expenditure incurred during the period starting on 1 July 2021 and ending on 30 June 2022; and
      - (b) 25 per cent of the amount of expenditure incurred as from 1 July 2022.
- (j) in section 73B, by repealing subsection (4);
- (k) by inserting, after section 74, the following new section –

**74A. Income derived outside Mauritius**

(1) Notwithstanding section 74(2) but subject to subsection (2), where in an income year, a person who carries business outside Mauritius has an employee performing work remotely from Mauritius, any gross income attributable to the work performed by that employee in Mauritius shall be reckoned as income derived by that person from Mauritius in that income year.

- 
- (2) Subsection (1) shall not apply where –
- (a) the employee is a holder of a premium visa; and
  - (b) the core business activities of the person are outside Mauritius.
- (l) in section 76 –
- (i) by deleting the heading and replacing it by the following heading –  
**76. International arrangements**
  - (ii) in subsection (1), by adding the following new paragraphs, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon and the word “or” at the end of paragraphs (a) and (b) being deleted –
    - (d) for the purpose of alternative dispute resolution with a view to resolving cross-border tax disputes; or
    - (e) with a view to implementing internationally agreed standards to prevent base erosion and profit shifting.
  - (iii) in subsection (6), by deleting the words “under this section” and replacing them by the words “under this section and to implement internationally-agreed measures to address the tax challenges arising from the digitalisation of the economy”;
- (m) in section 96, by inserting, after subsection (2A), the following new subsection –
- (2B) (a) A person who, in respect of an income year, has not submitted an Employee Declaration Form and derives –
- (i) emoluments, including pension in relation to past employment; or

- (ii) annuity, pension or other similar payment,

not exceeding 230,769 rupees in a month, may make a request, on such form as the Director-General may approve, to his employer or the person responsible for the payment of the emoluments, pension, annuity or similar payment for the solidarity levy payable under section 16C to be withheld.

(b) Where a request is made under paragraph (a), the employer or person responsible for the payment shall, in addition to income tax required to be withheld under subsection (2A), withhold income tax at the rate of 10 or 25 per cent, as requested by the person, from the emoluments, pension, annuity or similar payment.

(c) A request to withhold income tax under paragraph (b) shall be made in such form and manner as the Director-General may determine and it shall remain applicable until it is revoked by the person or the Director-General.

(d) Sections 93(3), (4), (4A) and (5), 94, 99, 100, 101A and 102 shall apply to the person responsible for the payment of any pension, annuity or similar payment in the same manner as it applies to an employer.

- (n) in section 111B, by adding the following new paragraphs, the full stop at the end of paragraph (k) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (j) being deleted –

- (l) payments by any person, other than an individual, to consultants other than those specified in the Fifth Schedule;

- (m) payments by any person, other than an individual, to a provider of security services, cleaning services, pest management services and other ancillary services; and



- 
- (n) payments by insurance companies to motor surveyors and mechanics for repairs of motor vehicles of policy holders.
  - (o) in section 122A –
    - (i) in subsection (1), by deleting the words “in 2 newspapers in circulation in Mauritius” and replacing them by the words “on the website of the Authority”;
    - (ii) in subsection (2), by inserting, after the word “writing”, the words “or electronically”;
  - (p) in section 123(4)(b) –
    - (i) by deleting the words “or in the name of any other person” and replacing them by the words “in the name of any other person or is held jointly with any other person”;
    - (ii) in subparagraph (i), by deleting the words “dangerous weapons” and replacing them by the words “dangerous weapons, or an offence of money laundering or financing of terrorism”;
  - (q) in section 123D(1)(a)(i), by inserting, after the word “individual”, the words “in his own name or jointly with any other person”;
  - (r) in section 124 –
    - (i) in subsection (1), by deleting the words “or section 64 of the Banking Act” and replacing them by the words “, section 64 of the Banking Act, section 46(1) of the Foundations Act or section 33(2) of the Trusts Act”;
    - (ii) in subsection (4)(a), by deleting the words “or section 44(6) of the Financial Services Act” and replacing them by the words “, section 44(6) of the Financial Services Act, section 46(1) of the Foundations Act or section 33(2) of the Trusts Act”;

- (s) in section 150B(8), by deleting the words “National Minimum Wage” and replacing them by the words “national minimum wage”;
- (t) in Part XIID –
  - (i) in the heading, by deleting the words “**COMPENSATION 2021**” and replacing them by the words “**COMPENSATION 2021 AND 2022**”;
  - (ii) in section 150D, by repealing subsection (2) and replacing it by the following subsection –
    - (2) Subject to this Part, the Director-General shall, in respect of every eligible employee, pay to his employer –
      - (a) for each month beginning January 2021 and ending December 2021, an allowance equivalent to –
        - (i) 235 rupees where the employer is an export enterprise; or
        - (ii) 375 rupees in any other case; and
      - (b) for each month beginning January 2022 and ending June 2022, an allowance equivalent to 375 rupees.
  - (iii) by inserting, after section 150D, the following new section –

**150E. Financial assistance for payment of salary compensation 2022**

- (1) In this section –

“activity in the tourism industry” means an activity specified in Part I of the Twelfth Schedule to the Income Tax Regulations 1996;

“basic wage or salary” –

- (a) has the same meaning as in the Workers’ Rights Act 2019; and
- (b) includes any payable additional remuneration;

“eligible employee” –

- (a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2022 –
  - (i) from an SME deriving gross income from business;
  - (ii) from an enterprise in the tourism sector; or
  - (iii) from such other category of employer as may be prescribed; and
  - (iv) whose basic wage or salary does not exceed –
    - (A) 50,635 rupees where the employer is an export enterprise; or
    - (B) 50,775 rupees in any other case; but
- (b) does not include –
  - (i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;
  - (ii) an employee employed by such category of employer as may be prescribed; or

- (iii) such category of employees as may be prescribed;

“export enterprise” has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

“SME” has the same meaning as in section 150B.

(2) Subject to this Part, the Director-General shall, in respect of every eligible employee of an employer, pay, in case the employer is –

- (a) an SME, other than export enterprise or where the employer is not an SME and carries out an activity in the tourism industry, to the employer an allowance equivalent to –
  - (i) 500 rupees monthly per eligible employee deriving a basic wage not exceeding 13,500 rupees; and
  - (ii) 400 rupees monthly per eligible employee deriving a basic wage exceeding 13,500 rupees but not exceeding 50,775 rupees;
- (b) an SME and also an export enterprise, to the employer an allowance equivalent to –
  - (i) 360 rupees monthly per eligible employee deriving a basic wage not exceeding 13,360 rupees; and

- (ii) 260 rupees monthly per eligible employee deriving a basic wage exceeding 13,360 rupees but not exceeding 50,635 rupees,

for each month beginning January 2022 and ending June 2022.

(3) An application for an allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may determine.

(4) Section 150D(4) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

- (u) by inserting, after Part XIID, the following new Part –

### **PART XIIE – PRIME A L'EMPLOI SCHEME**

#### **150F. Prime à l'Emploi Scheme**

- (1) In this section –

“basic wage or salary” –

- (a) has the same meaning as in the Social Contribution and Social Benefits Act 2021; and
- (b) includes any payable additional remuneration;

“COVID-19 Solidarity Fund” means the COVID-19 Solidarity Fund established under the Finance and Audit (COVID-19 Solidarity Fund) Regulations 2020;

“eligible employee” –

- (a) means a person employed on a full-time basis by an eligible employer and –
  - (i) the person is a citizen of Mauritius and is resident in Mauritius;
  - (ii) on the date the person takes up employment with an eligible employer, is above 18 years of age and –
    - (A) is not above 35 years of age, in the case of a male; or
    - (B) is not above 50 years of age, in the case of a female; and
  - (iii) the person was not employed for a period of at least 6 months prior to the date on which the person takes employment with an eligible employer;
  - (iv) whose basic wage or salary does not exceed 50,000 rupees in a month; but
- (b) does not include a person undergoing training or a household employee;

“eligible employer” –

- (a) means an employer established in Mauritius and includes –
  - (i) a company;
  - (ii) a *société*;
  - (iii) an association;

- 
- (iv) a trust;
  - (v) a foundation;
  - (vi) a co-operative;
  - (vii) a charitable institution approved by the Director-General or registered under the Registration of Associations Act, charitable trust or charitable foundation;
  - (viii) a religious body;
  - (ix) an individual who is an employer; but
- (b) does not include –
- (i) a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;
  - (ii) a public enterprise;
  - (iii) a person employing only household employees;
  - (iv) such category of employer as may be prescribed;

“public enterprise” means an institution which is either Government-owned or Government-controlled, and which is entirely or majority-owned or otherwise controlled by the Government or by any other public institution;

“Scheme” means the *Prime à l’Emploi* Scheme.

(2) (a) Every eligible employer shall, in respect of every eligible employee taking employment during the period starting on 1 July 2022 and ending on 30 June 2023, apply to the Director-General, within 15 days from the date

the eligible employee takes up employment, for approval of the employee as an eligible employee, giving details of the employee and such other particulars as the Director-General may require.

(b) The Director-General shall approve or reject an application made under paragraph (a) after verifications on the basis of information available to him.

(c) The Director-General shall approve only the first 10,000 employees who are eligible employees and in respect of whom an application has been made under paragraph (a).

(3) (a) An eligible employer shall, for every month in respect of which an allowance is payable to an approved eligible employee, make an application electronically to the Director-General, in such form and manner as he may determine, giving details of each approved eligible employee and such other particulars as may be required by him for the payment of the allowance.

(b) No allowance shall be payable in respect of a month where the application under paragraph (a) is made by an employer 3 months after the end of that month.

(c) An employer shall, in an application made under paragraph (a), undertake to safeguard the employment of an approved eligible employee for a period of at least 3 years.

(d) The Director-General shall, within 10 working days from the end of the month in which the applications are received –

- (i) compile a list of applications received;
- (ii) verify the applications based on available information at the Authority; and



- (iii) transmit qualifying applications and amount of funds required to effect payment under the Scheme to the COVID-19 Solidarity Fund.

(4) (a) Subject to this Part, the Director-General shall, in respect of every approved eligible employee, pay to his employer an allowance equivalent to the basic wage or salary of that employee for that month, not exceeding 15,000 rupees, in the month he is employed and in the next 11 consecutive months immediately following the month of employment.

(b) For the purpose of paragraph (a), an employee's basic wage or salary for a month shall be the basic wage or salary as declared by the employer in the monthly return submitted by him under section 7 of the Social Contribution and Social Benefits Act 2021 for that month.

(c) The Director-General may refuse to pay the allowance under this Part where an employer is not compliant, in respect, of an eligible employee, with his obligations under the Social Contribution and Social Benefits Act 2021, the National Savings Fund Act, the Human Resource Development Act and Part VIII of the Workers' Rights Act 2019.

(5) The Director-General shall –

- (a) in respect of every approved eligible employee taking employment during the period starting on 1 July 2022 and ending on 31 December 2022 with an eligible employer, pay, in addition to the allowance payable under subsection (4) –
  - (i) an additional sum for the month of December 2022 which is equivalent to one twelfth of the allowance

- payable to the eligible employee under subsection (4) for the period starting on 1 July 2022 and ending on 31 December 2022; and
- (ii) an additional sum for the month of December 2023 which is equivalent to one twelfth of the allowance payable to the eligible employee under subsection (4) for the period starting on 1 January 2023 and ending on 31 December 2023;
- (b) in respect of every eligible employee taking employment after 31 December 2022, in addition to the allowance payable under subsection (4), pay an additional sum for the month of December 2023 which is equivalent to one twelfth of the allowance payable to the eligible employee under subsection (4) for the period starting on 1 January 2023 and ending on 31 December 2023.

(6) Where an employer has benefited from an allowance under this Part with respect to a month and with respect to an eligible employee and fails to pay the basic wage or salary of that employee for that month, the employer shall not be entitled to any allowance under this Part for any subsequent month and shall be liable to refund the allowance for that month to the Director-General.

(7) Where an employer has benefited from an allowance in excess of the amount to which he is entitled under this Part or has provided false, incorrect, incomplete or inaccurate information to the Director-General, the latter may recover the excess amount or allowance, as the case may be, in the same manner as income tax is recoverable under Part IVC of the Mauritius Revenue Authority Act.

(8) Where the Director-General determines that an employee in respect of whom an allowance has been paid under this Part has not worked for the employer to whom the allowance has been paid, the employer shall be liable to refund the total allowance that has been paid under this Part in respect of that employee.

(9) (a) The Director-General may, not later than 4 years after payment of an allowance is made under this Part, request any information or document from the employer or any employee to ascertain correctness of the information provided under this Part, the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable.

(b) The employer or any employee to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(10) (a) Where an employer or his employee or any other person –

- (i) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or
- (ii) refuses to give information under subsection (9) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(b) Where an employee, in respect of whom an allowance has been paid under this Part has not worked for the employer, he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(11) (a) Any payment made under the Scheme shall be financed by the COVID-19 Solidarity Fund.

(b) The Director-General shall, on receipt of funds from the COVID-19 Solidarity Fund, effect payment in respect of eligible employees by bank transfer.

(12) Where the employer terminates the employment of an eligible employee before the end of the period of 3 years, he shall be liable to refund the total allowance that has been paid to him, under this Part, in respect of that eligible employee.

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

(v) in section 154(2)(e), by deleting the words “or (ac)” and replacing them by the words “, (ac) or (ad)”;

(w) in section 161A, by adding the following new subsections –

*Waiving of penalties and interests*

(74) Where a person is a small and medium enterprise –

(a) which has an annual turnover not exceeding 100 million rupees;

(b) has outstanding penalties as at 25 March 2022 for late submission of returns or statements of income required to be submitted under section 106, 112, 112A, 116 or 119; and

(c) has been issued with a claim on or before 25 March 2022 for the payment of the penalty for late submission of return or statement of income imposed under section 109 or 121, or has submitted the return or statement of income required

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to be submitted under section 106, 112, 112A, 116 or 119 on or before 25 March 2022,

the penalties imposed under section 109 or 121 shall be waived provided that –

- (i) the due date for the submission of the return or statement falls in the year 2020 or 2021; and
- (ii) the tax payable in accordance with the return or statement has duly been paid.

(75) Where a person is a small and medium enterprise –

- (a) which has an annual turnover not exceeding 100 million rupees; and
- (b) has outstanding penalties or interests as at 25 March 2022 for late payment or non-payment of tax payable in accordance with returns or statements submitted in accordance with section 50B, 106, 112 or 116,

the penalties and interests imposed under section 50F, 110, 122 or 122D shall be waived provided –

- (i) the return or statement has been submitted on or before 25 March 2022;
- (ii) the due date for the payment of the tax falls in the year 2020 or 2021; and
- (iii) the tax payable in accordance with the return or statement has duly been paid.

- (x) in the First Schedule, by repealing Part I and replacing it by the following Part –

**PART I**

	<b>Rate of income tax</b>
An individual having an annual net income –	
(a) not exceeding 700,000 rupees	10 per cent
(b) exceeding 700,000 rupees but not exceeding 975,000 rupees	12.5 per cent
(c) exceeding 975,000 rupees	15 per cent

- (y) in the Second Schedule, in Part II –
- (i) in Sub-part A, in item 4(c), by deleting the words “11,500 rupees” and replacing them by the words “20,000 rupees”;
- (ii) in Sub-part C, by adding the following new items –
57. Income derived by a person using an innovative agricultural method under the Integrated Modern Agricultural Morcellement Scheme administered and managed by the Economic Development Board during 8 succeeding income years as from the income year in which the person starts the activity.
58. Income derived by a person engaged in sustainable agricultural practices and registered with the Economic Development Board during 8 succeeding income years as from the income year in which the person starts the activity.
59. (a) Subject to sub-item (b), income derived by a company issued with a certificate as a

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freeport operator or private freeport developer under the Freeport Act, provided that –

- (i) it has started its operations on or after 1 July 2022;
- (ii) it has invested not less than 50 million rupees in its operations; and
- (iii) it satisfies such conditions relating to the substance of its activities as may be prescribed.

(b) The exemption under this item shall be for a period of 8 succeeding income years as from the income year in which the company started its operations.

60. Social contribution income allowance received by a person under Sub-part IIIB of Part III of the Social Contribution and Social Benefits Act 2021.

(z) in the Third Schedule –

(i) in Part I, in item 2 –

- (A) by inserting, after the word “undergraduate”, the words “or postgraduate”;
- (B) by deleting the words “225,000 rupees” and replacing them by the words “500,000 rupees”;

(ii) in Part II –

- (A) by deleting the figure “20,000” wherever it appears and replacing it by the figure “25,000”;
- (B) by deleting the figure “15,000” wherever it appears and replacing it by the figure “20,000”;

- (aa) in the Sixth Schedule –
- (i) in the third column –
- (A) in item 3(a), by deleting the figure “5” and replacing it by the figure “7.5”;
- (B) in item 5, by deleting the figure “3” and replacing it by the figure “5”;
- (ii) by adding the following new items –
- |  |   |
|--|---|
| 12. Payment to consultants other than those specified in the Fifth Schedule, pursuant to section 111B(l)   | 3 |
| 13. Payment made to a provider of security services, cleaning services or pest management services and other ancillary services, pursuant to section 111B(m) | 3 |
| 14. Payment made by insurance companies to motor surveyors and mechanics, pursuant to section 111B(n)  | 3 |

### 32. Industrial Court Act amended

The Industrial Court Act is amended, in the First Schedule, by deleting the following item –

Workers’ Rights Act 2019

and replacing it by the following item –

Workers’ Rights Act 2019 in so far as it does not relate to section 69A

### 33. Inscription of Privileges and Mortgages Act amended

The Inscription of Privileges and Mortgages Act is amended by repealing section 2A and replacing it by the following section –

#### 2A. Electronic submission

Any deed or document submitted electronically to the Conservator of Mortgages and saved in the MIPD, which has been



signed by the parties with a digital signature in conformity with section 19 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

#### 34. Insurance Act amended

The Insurance Act is amended –

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

“clearing” means the process of transmitting, reconciling or confirming claims obligations before settlement, and the establishment of final positions for settlement;

“clearing system” –

- (a) means a system which contains a set of procedures whereby insurers present and exchange information relating to the claims obligations to other insurers through a centralised system or at a single location; and
- (b) includes a mechanism for the calculation of the position of insurers on a multilateral basis for the purpose of facilitating the settlement of their claim obligations;

“custodian” means a person holding a Custodian services (non-CIS) licence under the Financial Services Act or, any other person duly licensed as a custodian in an equivalent foreign jurisdiction and approved by the Commission;

“custodian agreement” means any agreement relating to the appointment and functions of a custodian, to which a structured investment-linked insurance business policyholder or the insurer and the custodian are parties;

“settlement” means the act of discharging obligations by transferring funds between 2 or more insurers;

- (b) in section 6A –

- (i) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (e)

being deleted and replaced by the words “; or” and the word “and” at the end of paragraph (d) being deleted –

- (f) facilitating, in collaboration with other regulatory bodies, the clearing and settlement of claims through a clearing system.
- (ii) by inserting, after subsection (6), the following new subsection –
  - (6A) Every insurer which provides motor insurance business shall comply with the requirements of FSC Rules for the smooth functioning of the clearing system.
- (c) in section 20(2)(a), by deleting the words “long term policy” and replacing them by the words “long term policy or structured investment-linked insurance policy”;
- (d) in section 37, by repealing subsection (1) and replacing it by the following subsection –
  - (1) The Commission shall be deemed to have approved the appointment of a person under section 36 where it has not expressed any objection within 15 days of the receipt of –
    - (a) the application; or
    - (b) any information it requested following the receipt of the application, whichever is later.
- (e) in section 48(4), by inserting, after the words “long term insurance business”, the words “or structured investment-linked insurance business”;
- (f) in section 82, by repealing subsection (1) and replacing it by the following subsection –
  - (1) An insurer shall provide to a policy holder, at

intervals not exceeding one year, a report of the performance of the investment of the policy holder in –

- (a) a “with profit” life insurance product that entitles the policy holder to a bonus at the discretion of the insurer;
  - (b) an investment linked policy; or
  - (c) a structured investment-linked insurance policy.
- (g) by inserting, after section 85, the following new section –

**85A. Custody of assets of structured investment-linked insurance business**

(1) No person, other than a custodian, shall hold the assets of a structured investment-linked insurance business policy for safekeeping.

(2) For the purpose of subsection (1), a long-term insurer carrying out structured investment-linked insurance business shall enter into a custodian agreement with a custodian.

(3) A custodian under this section shall not, in relation to a structured investment-linked insurance policy, carry out an activity or a function in respect of which he has not been licensed or authorised.

(4) (a) Any person, other than a custodian, who holds the assets of a structured investment-linked insurance business policy for safekeeping shall commit an offence.

(b) An insurer who allows a person other than a custodian licensed to hold the assets of a structured investment-linked insurance business policy for safekeeping shall commit an offence.

(c) Any person who commits an offence under paragraph (a) or (b) shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

- (5) The Commission may, in the FSC Rules, specify –
- (a) the process for the appointment of a custodian under this section;
  - (b) the criteria for selecting a custodian under this section;
  - (c) the terms of an agreement under subsection (2);
  - (d) the powers, duties and obligations of a custodian;
  - (e) the use of sub-custodians; and
  - (f) any other conditions relating to the use of a custodian.
- (h) in section 91, by deleting the words “2 years” wherever they appear and replacing them by the words “5 years”;
- (i) in the First Schedule, in Part I, by adding the following new item –

Structured investment-linked insurance business	The business of effecting and carrying out contracts of insurance under which the benefits are, wholly or partly, to be determined by reference to the value of, or the income from, a dedicated investment portfolio held separately for each policyholder with a custodian, and which may include the own assets and investments of the policyholder, both existing at inception and accruing over the future term of the policy, with a minimum subscription at inception in cash or assets which may be specified in FSC Rules or guidelines.
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**35. Irrigation Authority Act amended**

The Irrigation Authority Act is amended, in section 19 –

- (a) in subsection (2), by adding the following new paragraphs, the existing provision being lettered as paragraph (a) –
  - (b) The payment of any irrigation due shall be effected within one month from the date of receipt of an invoice, failing which a surcharge shall be payable.
  - (c) The surcharge payable under paragraph (b) shall be determined annually by the Minister, after consultation with the Board, and shall be published in the Gazette.
- (b) in subsection (3), by deleting the words “at such time and”.

**36. Land (Duties and Taxes) Act amended**

The Land (Duties and Taxes) Act is amended –

- (a) in section 2, in the definition of “deed of transfer”, in paragraph (m), by repealing subparagraph (iii) and replacing it by the following subparagraph –
  - (iii) “transfer of shares” includes –
    - (A) any transfer of shares in a company or any issue of new shares to any person or conversion of debentures into shares by a company to any person which results in a change of control of that company; and
    - (B) any acquisition by a company of its own shares, by way of redemption, share buy-back or in any other manner where such acquisition results in an effective change in ownership of that company;

- (b) in section 26A(1A), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) In subsection (1)(d) –
    - “transfer”, in relation to shares in a company, includes –
      - (i) any issue of new shares to any person or conversion of debentures into shares by a company to any person which results in a change of control of that company; and
      - (ii) any acquisition by a company of its own shares, by way of redemption, share buy-back or in any other manner where such acquisition results in an effective change in ownership of that company.
- (c) in section 28(2B), by deleting the words “100,000 rupees” and replacing them by the words “150,000 rupees”;
- (d) in section 39, by inserting, after subsection (1A), the following new subsection –
  - (1B) Where the holder of a Premium Investor Certificate fails to use the land acquired for a project approved under the Premium Investor Scheme pursuant to the Economic Development Board Act, the Registrar-General shall, on being notified by the Economic Development Board, make an assessment by written notice of the amount of duty or tax which would otherwise be payable and claim such amount from the parties to the transaction.
- (e) in section 45A(11), by deleting the words “Seventh Schedule” and replacing them by the words “Seventh Schedule, provided that the deed is registered on or before 30 June 2023”;

- 
- (f) in section 51, by inserting, after subsection (3), the following new subsection –

(3A) (a) Notwithstanding this Act, where duty and taxes determined in accordance with section 28, and penalty claimed thereon pursuant to section 35, and any interest imposed in relation thereto under section 28, have remained unpaid as at 31 May 2022, the penalty and interest shall be waived, provided that –

- (i) the duty and taxes are paid not later than 31 March 2023; and
- (ii) at the time of payment, the person withdraws or formally undertakes to withdraw any objection before the Registrar-General, any representations before the Assessment Review Committee set up under the Mauritius Revenue Authority Act, any appeal before the Supreme Court or Judicial Committee of the Privy Council in relation to the payment of the duty and taxes.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted on or after 1 July 2012 of an offence relating to;
- (ii) against whom any civil or criminal proceedings are pending or contemplated in relation to any act of; or
- (iii) in relation to whom an enquiry is being conducted into an act of,

drug trafficking under the Dangerous Drugs Act, firearms brokering under the Firearms Act, terrorism under the

Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or corruption under the Prevention of Corruption Act.

- (g) in the Eighth Schedule –
- (i) in the first column, in item (a), by deleting sub-item (iv) and replacing it by the following sub-item –
- (iv) between the heirs of a deceased person of –
- (A) property acquired by inheritance from that person; or
- (B) property acquired by the heirs in accordance with section 26(1B) of the Sugar Industry Efficiency Act;
- (ii) by adding the following new items, the full stop at the end of item (zq) being deleted and replaced by a semicolon –
- (zr) witnessing the transfer of land under the Integrated Modern Agricultural Morcellement Scheme, provided that the purchaser uses the land to carry out innovative agricultural practices as certified by the Economic Development Board; Part II
- (zs) witnessing the transfer of land or leasehold rights in State land as the Economic Development Board may approve under the Transit Oriented Scheme, provided that the purchaser holds a Transit Oriented Certificate issued by the Economic Development Board. Part II and  
Part VIA



**37. Limited Partnerships Act amended**

The Limited Partnerships Act is amended –

- (a) in section 38, by repealing subsection (6);
- (b) in Part VI, by inserting, after Sub-part A, the following new Sub-part –

**Sub-Part AA – Basic Information on  
Limited Partnership**

**41A. Provision of basic information**

(1) Notwithstanding any other enactment, a limited partnership shall authorise at least one officer or person, ordinarily resident in Mauritius, to provide, upon request by any competent authority, all basic information on, including information on beneficial ownership of, the limited partnership.

(2) A limited partnership shall, within 14 days of an authorisation or a change of officer or person under subsection (1), notify the Registrar, in such form and manner as the Registrar may approve, of the name and particulars of the officer or person.

(3) In this subsection –

“basic information”, in relation to a limited partnership, means –

- (a) the name of the limited partnership, proof of registration, legal form and status, address of its registered office, basic regulating powers, including the partnership agreement and a list of its general partners; and
- (b) a register of its limited partners, containing the names of the limited partners and their contribution to the limited partnership;

“competent authority” –

(a) means a public body responsible for combatting money laundering or terrorist financing; and

(b) includes investigatory authorities;

“investigatory authorities” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act.

### **38. Local Government Act amended**

The Local Government Act is amended –

(a) by repealing section 63;

(b) in section 117(10)(c), by deleting the words “or warehouse” and replacing them by the words “, warehouse or sheltered farming structure”;

(c) in section 138 –

(i) in subsection (2), by inserting, after paragraph (g), the following new paragraph –

(ga) whether, in his opinion, the local authority has applied its resources and carried out its operations economically, efficiently and effectively;

(ii) by adding the following new subsection –

(6) The Director of Audit may, where he considers appropriate, send a consolidated audit report on the accounts of every local authority to the Minister who shall cause the report to be laid before the National Assembly.

**39. Mauritius Agricultural Marketing Act amended**

The Mauritius Agricultural Marketing Act is amended –

- (a) in section 15(2), by repealing paragraph (b) and replacing it by the following paragraph –
  - (b) to stabilise the price of any controlled product;
- (b) by inserting, after Part IVA, the following new Part –

**PART IVB – FINANCIAL PROVISIONS  
AND ACCOUNTS**

**25C. General Fund**

The Board shall set up a General Fund –

- (a) into which all the revenue of the Board and any grant from the Government or any other agency shall be paid; and
- (b) out of which all the expenses incurred by the Board shall be paid.

**25D. Estimates**

(1) The Board shall submit to the Minister, not later than 28 February in every year, an estimate of the income and expenditure of the Board, both recurrent and capital, for the next financial year for his approval.

(2) Subject to subsection (3), the Minister shall, before the beginning of every financial year, signify, in writing, his approval of the estimates.

(3) Where the Minister gives his approval under subsection (2), he may direct the Board to amend the estimates in respect of any item as he considers appropriate.

**25E. Annual report**

(1) The Board shall, in accordance with the Statutory Bodies (Accounts and Audit) Act, prepare, in respect of every financial year, an annual report and submit it to the Minister, together with an audited statement of accounts on the operations of the Board.

(2) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of the Board before the Assembly.

(3) The auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.

**40. Mauritius Broadcasting Corporation Act amended**

The Mauritius Broadcasting Corporation Act is amended –

(a) in section 2 –

(i) by deleting the definitions “broadcast”, “installations” and “television” and replacing them by the following definitions –

“broadcast” means the transmission, relaying or distribution by a wired or wireless electronic communication network, sounds, signs, visual images or signals, intended for direct or indirect reception by the general public, whether such communication, sounds, signs, visual images or signals are received or not;

“installations” includes, but is not limited to, aerials, masts, overhead wires, underground cables, apparatus for wired and wireless communications and other electric and electronic equipment;

“television” –

- (a) means a system for converting and transmitting visual images and sound that are reproduced on screens; and
  - (b) includes broadcast programming, cable programming, on-demand programming, satellite programming or Internet programming including any video programming downloaded or streamed via the Internet;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“television set” means –

- (a) a device which, alone or in combination with any other device, is capable of receiving by means of wired or wireless technologies any signal and reproducing them in the form of images or other visible signals, with or without accompanying sounds; but
  - (b) does not include such other device as may be specified in the Schedule;
- (b) in section 11, by repealing subsection (3) and replacing it by the following subsection –
- (3) Subject to subsections (4) and (6), a committee shall consist of 3 members selected by the Board and shall be chaired by any member designated by the Board.
- (c) in section 31, by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (b) being deleted –
- (d) the Corporation shall be exempt from payment of any fee for the operation of a radio broadcasting service in the medium wave frequency.

- (d) in section 35, by deleting the words “2,000 rupees” and replacing them by the words “50,000 rupees”;
- (e) in section 34(2), by deleting the words “of fees” and replacing them by the words “of fees, and for the amendment of the Schedule”;
- (f) by adding the following new Schedule –

**SCHEDULE**

[Section 2]

**DEVICE**

1. Mobile phone
2. Tablet

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**41. Mauritius Broadcasting Corporation (Collection of Licence Fees) Act amended**

The Mauritius Broadcasting Corporation (Collection of Licence Fees) Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition, the full stop at the end of the definition of “Minister” being deleted and replaced by a semicolon –
 

“television set” has the same meaning as in the Mauritius Broadcasting Corporation Act.
- (b) in section 4 –
  - (i) in subsection (1), by deleting the words “restaurant, hotel, café, shop, club or other business establishment” and replacing them by the words “Government department or classified trade”;
  - (ii) in subsection (2), by deleting the word “establishment” wherever it appears and replacing it by the words “Government department or classified trade”;

(iii) by adding the following new subsection –

(5) In this section –

“classified trade” has the same meaning as in the Local Government Act;

“Government department” means a Ministry, department of any Ministry or statutory corporation.

(c) in section 9(2), by deleting the words “of not less than 500 rupees and not more than 1,000 rupees” and replacing them by the words “not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years”.

#### **42. Mauritius Cane Industry Authority Act amended**

The Mauritius Cane Industry Authority Act is amended –

(a) in section 7(2)(a) –

(i) in subparagraph (ii), by deleting the words “under paragraph (a)” and replacing them by the words “under subparagraph (i)”;

(ii) in subparagraph (iii), by deleting the words “paragraph (a)” and replacing them by the words “subparagraph (i)”;

(b) in section 24(3) –

(i) in paragraph (aa), by deleting the words “subject to the approval of the Minister,”;

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

(ac) use canes grown by him for the production of cane juice for direct consumption; or

- (c) in section 39 –
  - (i) in subsection (3), by deleting the words “every planter or producer, as the case may be,” and replacing them by the words “every planter and producer”;
  - (ii) in subsection (4), by deleting the words “a planter or producer is entitled” and replacing them by the words “planters and producers are entitled”;
- (d) in section 40(4), by deleting the definition of “cane transit site” and replacing it by the following definition –

“cane transit site” means a factory which has closed down, but contains fully operational infrastructure with regard to –

  - (a) cane sampling or cane testing;
  - (b) cane sampling and cane analysis;
  - (c) cane storage facilities;
  - (d) cane handling facilities, namely loading and unloading;
  - (e) the weighing of canes.

#### **43. Mauritius Revenue Authority Act amended**

The Mauritius Revenue Authority Act is amended –

- (a) in section 5(2)(d), by deleting the words “4 other persons” and replacing them by the words “5 other persons”;
- (b) in section 13(2), by inserting, after paragraph (ac), the following new paragraph –
  - (ad) for the purpose of enabling the Gambling Regulatory Authority to discharge its functions under section 93B of the Gambling Regulatory Authority Act;
- (c) in section 18 –
  - (i) in subsection (2), by adding the following new paragraph –
    - (d) Notwithstanding paragraph (c), the Chairperson may, where the nature of the case does not



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require 2 members, direct that a panel hearing the case shall consist of a Chairperson or Vice-chairperson and one member.

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

(2A) Where a panel has started hearing representations under section 20 and a member can no longer form part of the panel, the Chairperson may, with the consent of the parties to the case, designate another member to form part of the panel and the reconstituted panel shall continue to hear the representations.

- (d) in section 19 –

- (i) in subsection (1A) –

(A) in paragraph (a), by adding the following new subparagraphs, the comma at the end of subparagraph (iii) being deleted and replaced by a semicolon and the word “or” at the end of subparagraph (ii) being deleted –

(iv) the Customs Act, except sections 15(2)(ca), 23(5)(ca), 24(4)(ca) and 24A(3)(ca);

(v) the Customs Tariff Act except section 5(2A)(fa); or

(vi) the Excise Act, except sections 5(1)(ca), 22(5)(ca) and 52(5)(ca),

(B) by repealing paragraphs (b), (c), (d) and (e) and replacing them by the following paragraphs –

(b) Where the case is called pro forma under paragraph (a), the Chairperson

or Vice-chairperson shall direct the parties to submit a statement of case, together with any witness statement and any relevant document, to the Committee with copy to the other party within 21 days of the pro forma date.

(c) Where the Chairperson or Vice-chairperson is satisfied that it would not be practicable for a party to file the statement of case and documents, if any, within 21 days of the pro forma date, the Chairperson or Vice-chairperson may direct the parties to file the statement of case and documents, if any, within a delay to be determined by the Chairperson or Vice-chairperson.

(d) The statement of case referred to in paragraph (b) shall be in such form as the Committee may approve and shall contain, as may be applicable to the applicant or the Director-General, precisely and concisely –

- (i) the facts of the case;
- (ii) the grounds for representations and the arguments relating to each of the grounds;
- (iii) the reasons for the decision, determination, notice or claim, as the case may be;
- (iv) submissions on any point of law; and
- (v) any other submissions relevant to the representations.

- 
- (e) Where the applicant or the Director-General fails to submit the required statement of case, witness statement and other documents within the delay given by the Chairperson or Vice-chairperson under paragraphs (b) or (c), no further delay shall be allowed.
- (ii) by repealing subsection (1C);
- (iii) by repealing subsection (1D) and replacing it by the following subsection –
- (1D) Any party served with a statement of case may, within 21 days of receipt of the statement of case, submit his comments thereon to the Committee, with copy to the other party.
- (iv) by inserting, after subsection (1D), the following new subsection –
- (1DA) No reply or comment on documents received under this section shall be made after the delay specified in subsection (1D).
- (e) in section 20 –
- (i) by inserting, after subsection (2), the following new subsections –
- (2A) The panel may, with the consent of the parties, conduct a hearing through videoconferencing.
- (2B) Where a hearing is conducted through videoconferencing, no person shall record the proceedings without the written consent of the Chairperson or Vice-chairperson.
- (2C) Where the nature of a case is such that the Chairperson or Vice-chairperson is of the opinion that the matter may be decided solely on the statements

of case submitted under section 19, he may, with the consent of both parties, give a decision based on the statements of case without a hearing.

- (ii) by inserting, after subsection (3A), the following new subsection –

(3B) The Chairperson or the Vice-chairperson may hear the written representations made by an aggrieved person and give a decision orally on the same day where –

- (a) the applicant under –

- (i) the Income Tax Act –

(A) has failed to file a return under section 112, 112A, 116, 117 or 119;

(B) has lodged an objection after the statutory delay under section 131A(1);

(C) has failed to pay the amount due on objection under section 131A(2)(c)(ii);

(D) has failed to produce the required documents to the objection directorate of the Authority under section 131(B)(3);

- (ii) the Value Added Tax Act –

(A) has failed to file a return under section 22;

(B) has lodged an objection after the statutory delay under section 38(1)(a);

- (C) has failed to pay the amount due on objection under section 38(2)(b)(iii);
- (D) has failed to produce the required documents to the objection directorate of the Authority under section 39(2A);
- (iii) the Mauritius Revenue Authority Act, has failed to pay 5 per cent due on appeal under section 19(1F);
- (b) a party has raised a preliminary point of law before the start of a hearing.
- (f) by inserting, after section 21F, the following new section –

**21FA. Interpretation of Sub-part B**

In this Sub-part –

“foreign tax” has the same meaning as in the Income Tax Act;  
 “tax” includes foreign tax.

- (g) by inserting, after PART IVD, the following new Part –

**PART IVE – MEDIATION**

**21S. Application of Part IVE**

This Part applies to any written representations lodged under section 19(1).

**21T. Mediation**

(1) Where a hearing of representations is called pro forma and the Chairperson or Vice-chairperson considers that the issues raised in the written representations

can be resolved through mediation, the Chairperson or Vice-chairperson shall, with the consent of the parties, fix a mediation meeting for that purpose.

(2) Where a mediation meeting is fixed under subsection (1), the Chairperson or Vice-chairperson shall act as a mediator and shall endeavour to facilitate a settlement between the parties in a fair and reasonable manner.

(3) For the purpose of this section, there shall be only one mediation meeting.

(4) (a) Where, following a mediation meeting, a settlement agreement is reached between the parties, that agreement shall –

- (i) cover all items in dispute;
- (ii) be final and binding on both parties; and
- (iii) include the terms and conditions for the settlement of the tax liability.

(b) The terms of a settlement agreement under paragraph (a) shall not be a binding precedent for other cases.

(5) A settlement agreement under subsection (4)(a) shall be signed by both parties in the presence of the Chairperson or Vice-chairperson.

(6) A settlement agreement under subsection (4)(a) shall be filed with the Committee and a copy of the agreement retained by each of the parties as evidence of the settlement.

(7) Where a settlement agreement is signed under subsection (5), any representations shall be forthwith withdrawn.

(8) Where no agreement is reached by the parties following the mediation meeting, the Chairperson or Vice-chairperson shall proceed with the hearing of the representations.

(9) Subject to this section, the Chairperson may make rules for the conduct of a mediation meeting.

- (h) in section 25(1)(a), by deleting the words “section 13” and replacing them by the words “section 13 or 20(2B)”.
- (i) in section 28, by adding the following new subsection –

(21) (a) Subject to paragraphs (b) and (c), where tax arrears outstanding as at 7 June 2022 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 31 March 2023, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 December 2022.

(b) Paragraph (a) shall not apply to any person –

- (i) who has been convicted of an offence on or after 1 July 2012;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry relating to –
  - (A) drug trafficking under the Dangerous Drugs Act;
  - (B) arms trafficking;
  - (C) an offence related to terrorism under the Prevention of Terrorism Act;
  - (D) money laundering under the Financial Intelligence and Anti-Money Laundering Act; or
  - (E) a corruption offence under the Prevention of Corruption Act.

- (c) In this subsection –
- “tax arrears” –
- (a) means the tax, penalty and interest due under an assessment issued or a return submitted under the Income Tax Act, Value Added Tax Act or the Gambling Regulatory Act; but
- (b) does not include any tax due under an assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 7 June 2022, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).
- (j) in the First Schedule, by inserting, in the appropriate alphabetical order, the following item –
- Consumer Protection (Price and Supplies Control) Act in so far as it relates to collection of the contributions under subsection 3A(2)(a) and (b)
- (k) in the Fifth Schedule –
- (i) in item “Customs Act”, by inserting, after the words “61(8)”, the words “, 67(3B)(c)(iii), 127A(1B)(c)”;
- (ii) in item “Customs Regulations 1989”, by deleting the words “and 22” and replacing them by the words “, 22, 45(1)(e)(iii)(C) and (2)(d)(iii)(C) and 45A(4)(c)”.



**44. Medical Council Act amended**

The Medical Council Act is amended –

(a) in section 22 –

(i) in subsection (1), by deleting the words “A person” and replacing them by the words “Subject to subsection (1A), a person”;

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

(1A) Notwithstanding subsection (1)(a), (aa) and (b), a non-citizen shall be entitled to be registered as a general practitioner if he holds a diploma in medicine from a medical institution in Mauritius and satisfied the criteria under subsection (1)(c) to (g) and (i).

(b) in section 40, by deleting the words “homeopathy, Ayurvedic or Chinese traditional methods” and replacing them by the words “Ayurvedic, Ayush or Chinese traditional methods under the Ayurvedic and Other Traditional Medicines Act”.

**45. Mutual Assistance in Criminal and Related Matters Act amended**

The Mutual Assistance in Criminal and Related Matters Act is amended, in section 2, by deleting the definition of “property” and replacing it by the following definition –

“property” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

**46. National Agricultural Products Regulatory Office Act amended**

The National Agricultural Products Regulatory Office Act is amended –

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

“tea shop” means any commercial premises used exclusively or mainly for preparing and serving tea and other tea beverages;

(b) in section 8(1), by adding the following new paragraph, the full stop at the end of paragraph (j) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (i) being deleted –

(k) operate a tea shop.

#### **47. National Payment Systems Act amended**

The National Payment Systems Act is amended, in section 10 –

(a) in subsection (1), by deleting the words “vary the conditions of” and replacing them by the words “, at any time, amend, vary or cancel any condition attached to, or impose new conditions on,”;

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

(2) Where the central bank intends to act under subsection (1), it shall serve a notice on the licensee, giving reasons for the proposed amendment, variation or cancellation of any condition, or imposition of any new condition.

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

(2A) The licensee may, within 15 days of receipt of a notice under subsection (2), make representations in writing to the central bank.

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

(3) The central bank shall take into consideration the representations, if any, received pursuant to subsection (2A) in determining whether to confirm, modify or abandon the proposed amendment, variation or cancellation of any condition, or imposition of any new condition.

**48. National Pensions Act amended**

The National Pensions Act is amended –

- (a) in section 2 –
  - (i) in the definition of “child”, by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) means a person who is under the age of –
      - (i) 23, in the case of a person who is pursuing a full-time course at a higher education institution;
      - (ii) 20, in the case of a person who is receiving full-time education; or
      - (iii) 15, in any other case; and
  - (ii) in the definition of “spouse”, by deleting the word “partner” and replacing it by the word “spouse”;
  - (iii) in the definition of “widow” –
    - (A) in paragraph (a), by deleting the words “female surviving partner” and replacing them by the words “surviving female spouse”;
    - (B) in paragraph (b), by deleting the word “partner” and replacing it by the word “spouse”;
  - (iv) in the definition of “widower”, by deleting the word “partner” wherever it appears and replacing it by the word “spouse”;
  - (v) by inserting, in the appropriate alphabetical order, the following new definitions –
    - “higher education institution” has the same meaning as in the Higher Education Act;
    - “Muslim Family Council” means the Muslim Family Council established under the section 29 of the Civil Status Act;

- (b) in section 4 –
  - (i) in subsection (1), by deleting the words “subsection (2) and” and replacing them by the words “this section, section 4A or”;
  - (ii) in subsection (1A), by deleting the words “subsections (1B) and (2) and” and replacing them by the words “this section, section 4A or”;
  - (iii) in subsection (2), by deleting the words “civil or religious marriage” and replacing them by the words “civil, or religious, marriage in accordance with the Civil Status Act”;
- (c) by inserting, after section 4, the following new section –

**4A. Surviving spouse allowance**

- (1) Notwithstanding section 4, where –
  - (a) a male person who has contracted a religious marriage in accordance with Muslim rites, without being civilly married, to more than one female person during the period –
    - (i) starting on 1 January 1982 and ending on 13 November 1987; or
    - (ii) starting on 1 December 1990 and ending on 31 August 2022,
  - dies; and
  - (b) any of the religious marriage is, on 22 September 2022, not registered with the Muslim Family Council,

each of his surviving female spouse may be eligible to a surviving spouse allowance in accordance with the Social Aid Act, provided that the religious marriage is registered with the Muslim Family Council under the Civil Status Act.

- 
- (2) Notwithstanding section 4 –
- (a) where a male person who has contracted a religious marriage in accordance with Muslim rites, without being civilly married, to more than one female persons dies after 31 August 2022; and
- (b) the religious marriage is, on 22 September 2022, registered with the Muslim Family Council,

each of his surviving female spouse may be eligible to a surviving spouse allowance in accordance with the Social Aid Act.

#### **49. National Productivity and Competitiveness Council Act amended**

The National Productivity and Competitiveness Council Act is amended –

- (a) in section 2, in the definition of “Minister”, by deleting the words “subject of economic development” and replacing them by the word “Council”;
- (b) in section 19 –
- (i) by repealing subsection (2) and replacing it by the following subsection –
- (2) Subject to subsection (3), every cheque of the Council shall be signed by –
- (a) the Chairperson or, in his absence, the Vice-chairperson; and
- (b) the Executive Director.
- (ii) by adding the following new subsection –
- (3) A cheque for an amount not exceeding 50,000 rupees may be signed by the Executive Director and any other employee as the Council may appoint for that purpose.

**50. National Savings Fund Act amended**

The National Savings Fund Act is amended, in section 2 –

- (a) in the definition of “employee”, by adding the following new paragraph, the word “but” being added at the end of paragraph (c) –
  - (d) does not include a non-citizen who –
    - (i) is not a resident under section 73(1)(a) of the Income Tax Act; or
    - (ii) holds a premium visa issued by the passport officer on the recommendation of the Economic Development Board established under the Economic Development Board Act;
- (b) in the definition of “lump sum”, in paragraph (a), by deleting the words “, (b)(iii)” and replacing them by the words “, (ia), (iii)”.

**51. Non-Citizens (Property Restriction) Act amended**

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

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

“qualified entity” means an entity –

  - (a) that owns property; and
  - (b) in which a non-citizen directly or indirectly owns or controls all interests in the property;
- (b) in section 3, by inserting, after subsection (3), the following new subsection –

(3A) Notwithstanding any other enactment, no qualified entity shall be wound up without the express authorisation of the Minister.
- (c) in section 5(2), by inserting, after the word “purchased”, the words “, transferred”;

- (d) by inserting, after section 6, the following new section –

**6A. Regulations**

The Minister may make such regulations as he thinks fit for the purposes of this Act.

**52. Nursing Council Act amended**

The Nursing Council Act is amended by inserting, after section 30, the following new section –

**31A. Continuing professional development**

(1) Notwithstanding section 30, but subject to subsection (2), no registered person shall have his name entered on the annual list unless he has followed such continuing professional development courses or training programmes dispensed by such institutions or persons as the Council may approve.

(2) Subsection (1) shall not apply to a registered person who is excused by the Council on such ground as may be prescribed.

(3) The Council shall give public notice of the courses, training programmes, institutions and persons approved under subsection (1).

**53. Ombudsperson for Financial Services Act amended**

The Ombudsperson for Financial Services Act is amended –

- (a) in section 5(3)(a), by adding the following new subparagraph, the full stop at the end of subparagraph (iv) being deleted and replaced by a semicolon –

- (v) share information on an anonymised basis with any body operating in the field of financial services for the purpose of developing educational programmes for consumers and financial institutions.

- (b) in section 6, by repealing subsection (1);
- (c) in section 7 –
  - (i) in subsection (1), by repealing paragraph (b), the words “, or” at the end of paragraph (a) being deleted and replaced by a comma;
  - (ii) in subsection (3)(g), by deleting the words “a subject matter which is, has been or may be the subject of proceedings” and replacing them by the words “a subject matter which is or has been the subject of proceedings”;
- (d) in section 9(5)(b)(iii), by inserting, after the word “guidelines”, the words “, requirements”;

#### **54. Pensions Act amended**

The Pensions Act is amended –

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

(1A) Where an officer who had been transferred to, or had otherwise joined, a statutory body and leaves the statutory body to take other employment, or be self-employed in Mauritius, his portable benefits shall be transferred to the appropriate Pension Fund established in relation to the statutory body under the Statutory Bodies Pension Funds Act.
- (b) in section 22 –
  - (i) in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) transfer the accumulated benefits to –
      - (i) a pension scheme administered by SICOM;
      - (ii) such superannuation fund as may be established by the employer who employs him; or



- (iii) such personal pension scheme to which the participant may have adhered.
- (ii) by adding the following new subsection –
  - (4) Where a participant has contributed towards his pension for less than one year and leaves or otherwise ceases, other than on ground of dismissal, to be in the public service, any refund of his accumulated benefits shall be computed in such manner as may be prescribed.

## 55. Pharmacy Act amended

The Pharmacy Act is amended –

- (a) in section 6, by adding the following new subsection, the existing provision being numbered as subsection (1) –
  - (2) The Education Committee shall consist of –
    - (a) the Chief Government Pharmacist as Chairperson;
    - (b) a representative of the Ministry responsible for the subject of education;
    - (c) a representative of the University of Mauritius; and
    - (d) 2 pharmacists, to be appointed by the Minister.
- (b) in section 36C(1), by adding the following new paragraph –
  - (c) No application under paragraph (a) shall be entertained unless the applicant submits a certificate from –
    - (i) an internationally recognised drug regulatory authority;

- (ii) a bioprocess technology provider or any other biopharmaceutical manufacturing service provider; or
- (iii) a recognised biopharmaceutical research institution,

certifying that the applicant has the appropriate technical skills to manufacture the pharmaceutical product.

- (c) in section 46(b), by deleting the words “ayurvedic or Chinese or homeopathic” and replacing them by the words “Ayurvedic, Ayush, Chinese or other traditional medicines”.

#### **56. Pharmacy Council Act amended**

The Pharmacy Council Act is amended, in section 17(2)(c), by deleting the words “homeopathy, Ayurvedic or Chinese traditional methods” and replacing them by the words “Ayurvedic, Ayush or Chinese traditional methods under the Ayurvedic and Other Traditional Medicines Act”.

#### **57. Prevention of Corruption Act amended**

The Prevention of Corruption Act is amended –

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

“foreign public official” –

- (a) means a person who –
  - (i) holds a legislative, an executive, an administrative or a judicial office in a foreign country, whether by way of appointment or election;
  - (ii) performs a public function for a foreign country, or for a foreign public agency, public enterprise or public company, or an official or agent of a public international organisation namely, an

international civil servant or a person who is authorised by the organisation to act on behalf of the organisation; and

(b) includes a public agency, public enterprise or public company;

(b) by inserting, after section 8, the following new section –

**8A. Bribery by, or of, foreign public official**

(1) A foreign public official who solicits, accepts or obtains from a person, for himself or for any other person, a gratification –

(a) for the foreign public official to use his position –

(i) to do or to refrain from doing an act in the execution of his functions or duties; or

(ii) to do an act or to refrain from doing an act facilitated by his functions or duties; or

(b) in order to provide business or any advantage to a person,

shall commit an offence and shall, on conviction, be liable to penal servitude not exceeding 10 years.

(2) Any person who promises to give, or who offers or gives, to a foreign public official a gratification, for himself or for any other person –

(a) for that foreign public official to use his position –

(i) to do or to refrain from doing an act in the execution of his functions or duties; or

(ii) to do an act or to refrain from doing an act facilitated by his functions or duties; or

- (b) in order to obtain any business or advantage,

shall commit an offence and shall, on conviction, be liable to penal servitude for a term not exceeding 10 years.

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

**17B. Non-tax deductibility of bribes**

(1) No person shall, in his tax return to the Mauritius Revenue Authority, deduct from his turnover or income, in any manner whatsoever, any sum which has been given, directly or indirectly, as a bribe.

(2) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine of not less than 50,000 rupees but not exceeding one million rupees and to imprisonment for a term not exceeding 2 years.

**58. Private Health Institutions Act amended**

The Private Health Institutions Act is amended –

- (a) in section 2, in the definition of “clinical laboratory”, by repealing paragraph (b) and replacing it by the following paragraph –

- (b) includes any premises used or intended to be used for –

- (i) the manufacture, repair or modification of prostheses; or
- (ii) the collection, preparation and storage of clinical samples prior to their transportation to another laboratory for medical investigation; but

- 
- (b) in section 11, by inserting, after paragraph (a), the following new paragraph –
- (aa) by regulations, prescribe the standards and requirements which a health institution shall comply with in order to ensure the safety of patients and the accuracy of the result of medical investigations;

**59. Private Pension Schemes Act amended**

The Private Pension Schemes Act is amended –

- (a) in section 2, in the definition of “governing body”, in paragraph (b), by deleting the words “managing committee” and replacing them by the words “management committee”;
- (b) in section 30, by inserting, after subsection (3), the following new subsection –
- (3A) Notwithstanding subsections (1) and (2), the transfer of a member from one private pension scheme to another person may be effected in such manner as may be specified in FSC Rules.
- (c) in section 52(c), by deleting the words “managing committee” and replacing them by the words “management committee”.

**60. Private Security Service Act amended**

The Private Security Service Act is amended –

- (a) in section 2 –
- (i) in the definition of “security guard”, by repealing paragraph (a) and replacing it by the following paragraph –
- (a) means a person employed by a licensee to provide security and property protection services and who carries out one or more of the following duties –
- (i) guard industrial plants, warehouses or any other property against hazards, theft and illegal entry;

- (ii) make periodic inspection tours in respect of buildings and grounds and record such entries as may be required;
  - (iii) keep watch regarding suspicious persons or activities; and
  - (iv) convey, or guard messengers conveying, valuables to and from banks or any other establishment;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“recognised training institution” means an institution which is registered and accredited by the Mauritius Qualifications Authority established under the Mauritius Qualifications Authority Act or such other institution as may be prescribed.
- (b) in section 4 –
  - (i) in subsection (2), in paragraph (a), by deleting the words “cause notice thereof to be published” and replacing them by the words “direct the applicant to publish a notice”;
  - (ii) in subsection (6), by inserting, after paragraph (c), the following new paragraph –
    - (ca) the applicant, or the person who will manage the private security service, has not been trained by a recognised training institution with respect to security services;
  - (iii) in subsection (7), by repealing paragraph (a);
- (c) in section 5, by inserting, after paragraph (c), the following new paragraph –
  - (ca) employ as security guards only persons who have been trained by a recognised training institution with respect to

security services and shall, on a regular basis, conduct training courses as the Commissioner may approve for the security guards;

- (d) in section 7 –
  - (i) by repealing subsection (2) and replacing it by the following subsection –
    - (2) (a) An applicant under subsection (1) shall submit a certificate of character issued under the Certificate of Character Act.
    - (b) The Commissioner may require an applicant to furnish such additional information, and make such investigations and conduct such examinations, as he considers necessary regarding the character and competence of the applicant.
  - (ii) in subsection (3)(b), by inserting, after the word “medically”, the words “or physically”;
- (e) in section 8, by inserting, after subsection (3), the following new subsection –
  - (3A) A person who applies for the renewal of his licence or certificate shall submit a certificate of character issued under the Certificate of Character Act.
- (f) in section 16, by inserting, after the word “person”, the words “trained in a recognised training institution”.

## **61. Public Procurement Act amended**

The Public Procurement Act is amended –

- (a) in section 2 –
  - (i) in the definition of “goods”, by deleting the word “insurance” and replacing it by the words “insurance, but excludes immovable property”;

- (ii) in the definition of “major contract”, in paragraph (b), by inserting, after the word “which”, the words “, or the value of the lowest evaluated substantially responsive bid,”;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definition –  
“directives” means such instructions as the Policy Office may, for the purposes of this Act, issue;
- (b) in section 3A –
  - (i) in the heading, by deleting the word “**Parts**” and replacing it by the words “**Parts III**,”;
  - (ii) in subsection (1), by deleting the word “Parts” and replacing it by the words “Parts III,”;
- (c) in section 7(b), by deleting the words “, including directives, procedures, instructions,” and replacing them by the words “and issue directives, procedures,”;
- (d) in section 11, by inserting, after subsection (1A), the following new subsections –
  - (1B) The Board shall, as far as reasonably possible, ensure that a bid evaluation committee includes qualified persons from the public body concerned.
  - (1C) Where a bidding exercise is completed, the Board shall share such information as may be prescribed with the public body.
- (e) in section 12(3)(b), by inserting, after the word “submitted”, the words “or the lowest evaluated substantially responsive bid”;
- (f) in section 24(9), by inserting, after paragraph (b), the following new paragraph –
  - (ba) Notwithstanding paragraph (b), the fee may be exceptionally negotiated where the proposal of the only responsive consultant substantially exceeds the estimated cost and a re-bid exercise is not considered practical.



- 
- (g) in section 25(1), by inserting, after the words “goods,”, the words “consultancy services,”;
- (h) in section 35 –
- (i) in subsection (1A) –
- (A) in paragraph (a), by deleting the words “the public body” and replacing them by the words “another public body”;
- (B) by adding the following new paragraph –
- (b) The Policy Office may issue directives on procedures to be followed by public bodies for the exclusion of a bidder.
- (ii) by repealing subsection (2) and replacing it by the following subsection –
- (2) The Minister may, by regulations, provide for procedures and standards for the performance rating of suppliers, contractors and consultants.
- (iii) by adding the following new subsections –
- (3) The performance rating in subsection (2) shall be made after the suppliers, contractors and consultants have been given opportunity to comment and make representations to the public body concerned.
- (4) The performance rating of suppliers, contractors and consultants shall be accessible to public bodies through a portal designated by the Policy Office.
- (i) in section 36, by inserting, after subsection (4), the following new subsection –
- (4A) Notwithstanding subsections (3) and (4), bids submitted electronically shall be opened in such manner as may be prescribed.

- (j) in section 39(1)(e), by inserting, after the word “modification”, the words “, or mistakes are found in the bidding documents after the publication of an invitation for bids,”;
- (k) in section 46(5)(a), by inserting, after the words “work of the workers”, the words “, including those employed by subcontractors,”.

## 62. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 2B, by repealing subsection (2) and replacing it by the following subsection –
  - (2) Any deed or document submitted electronically to the Receiver, including a deed or document which has been signed by the parties with a digital signature in conformity with section 19 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.
- (b) by inserting, after Part II, the following new Part –

### **PART IIA –LIABILITY TO ADDITIONAL DUTY**

#### **14A. Additional duty leviable**

(1) In addition to the liability to duty under section 3, duty shall be levied on any deed, irrespective of the date on which it has been drawn up, witnessing the transfer of an immovable property to a non-citizen as may be approved under section 3(3)(d) of the Non-Citizens (Property Restriction) Act and where the value of the property is not less than 350,000 US dollars or its equivalent in any other hard convertible foreign currency or in such other amount as may be prescribed as follows –

- (a) at the rate in force at the time of registration, in accordance with item 1 of paragraph K of Part I of the First Schedule;

- 
- (b) on the value, excluding VAT, of the property at the time of registration.
  - (2) Subsection (1) shall not apply to an immovable property acquired under section 3(3)(ba) and (c)(iii), (v), (vi) and (vii) of the Non-Citizens (Property Restriction) Act.
  - (c) in section 24(2A), by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) In subsection (2) –
      - “transfer of shares”, in relation to a company, includes –
        - (a) any issue of new shares issued to any person or conversion of debentures into shares by a company which results in a change of control of that company; and
        - (b) any acquisition by a company of its own shares, by way of redemption, share buy-back, or in any other manner where such acquisition results in an effective change in ownership of that company.
  - (d) in section 27 –
    - (i) in subsection (3)(b) –
      - (A) in subparagraphs (iii), (iv), (v) and (va), by deleting the words “or his spouse”;
      - (B) by inserting, after subparagraph (va), the following new subparagraphs –
        - (vb) where he and his spouse, married under the regime of legal community of goods and property, have not benefitted from a reduction or benefitted once under this subsection or subsection (5);

- (vc) where he and his spouse, married under the regime of legal community of goods and property, have not already benefitted from a reduction twice under this subsection or subsection (5);
- (C) in subparagraph (vi), by deleting the words “and his spouse”;
- (ii) in subsection (5)(b) –
  - (A) in subparagraphs (ii), (iii), (iv) and (iva), by deleting the words “or his spouse”;
  - (B) by inserting, after subparagraph (iva), the following new subparagraphs –
    - (ivb) where he and his spouse, married under the regime of legal community of goods and property, have not benefitted from a reduction or benefitted once under this subsection or subsection (3);
    - (ivc) where he and his spouse, married under the regime of legal community of goods and property, have not already benefitted from a reduction twice under this subsection or subsection (3);
- (C) in subparagraph (v), by deleting the words “and his spouse”;

- 
- (e) in section 36(1) –
- (i) in paragraph (e)(iii) –
    - (A) by inserting, after the word “acquires”, the words “or disposes of”;
    - (B) in sub subparagraph (A), by deleting the word “purchaser” and replacing it by the words “purchaser or vendor”;
    - (C) in sub subparagraph (B), by inserting, after the word “acquire”, the words “, dispose of”;
  - (ii) in paragraph (h)(iv) –
    - (A) by inserting, after the word “acquires”, the words “or disposes of”;
    - (B) in sub subparagraph (A), by deleting the word “purchaser” and replacing it by the words “purchaser or vendor”;
    - (C) in sub subparagraph (B), by inserting, after the word “acquire”, the words “, dispose of”;
- (f) in section 48A –
- (i) in subsection (4) –
    - (A) in paragraph (c), by deleting the words “1 July 2021” and “30 June 2022” wherever they appear and replacing them by the words “12 June 2021” and “30 June 2023”, respectively;
    - (B) in paragraph (e), by deleting the words “1 July 2021” and replacing them by the words “12 June 2021”;
    - (C) in paragraph (g), by repealing subparagraph (v) and replacing it by the following subparagraph –
      - (v) such types of residential properties as the Minister

may approve and on such terms and conditions as he may determine.

- (D) by inserting, after paragraph (k), the following new paragraph –

(ka) Such other type of purchaser as the Minister may approve on such terms and conditions as he may determine.

- (E) by repealing paragraph (o) and replacing it by the following paragraph –

(o) (i) Subject to subparagraph (ii), the applicant shall send, electronically, the duly filled application form through the notary, effecting the transaction within 3 months from the date of registration of the deed of transfer.

(ii) Where a deed is signed during the period starting on 12 June 2021 and ending 30 June 2021, an application for payment under paragraph (c) shall be submitted within 3 months of the commencement of this subparagraph.

- (ii) in subsection (5) –

(A) in paragraph (c), by deleting the words “1 July 2021” and “30 June 2022” and replacing them by the words “12 June 2021” and “30 June 2023”, respectively;

(B) in paragraph (f)(ii), by deleting the words “1 July 2021” and “30 June 2022” and replacing them by the words “12 June 2021” and “30 June 2023”, respectively;

- (C) in paragraph (n) –

(l) in subparagraph (i), by deleting the word “when” and replacing it by the words “subject to subparagraph (iii), when”;

- 
- (II) by adding the following new subparagraph, the full stop at the end of subparagraph (II) being deleted and replaced by a semicolon –
- (iii) where a deed of loan is signed during the period starting on 12 June 2021 and ending on 30 June 2021, an application for payment under paragraph (c) shall be submitted within 3 months of the commencement of this subparagraph.
- (g) in the First Schedule –
- (i) in Part I, by adding the following new paragraph –
- K. Rate 10%**  
A deed referred to in section 14A.
- (ii) in Part III, by adding the following new item –
42. Any deed witnessing the lease of land to a lessee, holder of a Transit Oriented Certificate issued by the Economic Development Board under the Transit Oriented Scheme, provided that the lessee uses the land to develop a project approved by the Economic Development Board under the scheme.

### 63. Road Traffic Act amended

The Road Traffic Act is amended, in the First Schedule –

- (a) in item 11, in the heading, by deleting the words “/Trailer”;

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

**11A. Trailer**

*Maximum Gross Weight*

Up to 3.5 tonnes	500	850	1,500	250	450	750
More than 3.5 tonnes but up to 10 tonnes	750	1,350	2,500	400	700	1,250
More than 10 tonnes but up to 20 tonnes	1,400	2,500	4,500	700	1,250	2,250
More than 20 tonnes	2,800	5,000	9,000	1,400	2,500	4,500

**64. Securities Act amended**

The Securities Act is amended –

- (a) in section 24(1)(e), by deleting the words “fraudulent behaviour” and replacing them by the words “fraudulent behaviour by market participants and issuers on the Official Exchange”;
- (b) in section 107, by repealing subsection (1) and replacing it by the following subsection –

(1) (a) No audit firm shall audit the financial statements of a CIS manager or collective investment scheme unless that audit firm is approved by the Commission.

(b) The Commission shall not approve an audit firm under paragraph (a) unless it is satisfied that that audit firm has adequate experience, expertise and resources to audit the financial statements of a CIS manager or collective investment scheme.



**65. Small and Medium Enterprises Act amended**

The Small and Medium Enterprises Act is amended –

- (a) in section 2 –
  - (i) in the definition of “enterprise”, by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) means any form of trade, business or manufacturing of products; and
  - (ii) by deleting the definition of “microenterprise” and replacing it by the following definition –

“microenterprise” means an enterprise which has the appropriate annual turnover specified in the First Schedule;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“mid-market enterprise” means an enterprise which has the appropriate annual turnover specified in the First Schedule;
- (b) in section 3(2)(a), by inserting, after the word “SMEs”, the words “and mid-market enterprises”;
- (c) in PART III, in the heading, by adding the words “**AND MID-MARKET ENTERPRISES**”;
- (d) in section 4 –
  - (i) by inserting, after subsection (1), the following new subsection –

(1A) Every person who operates a mid-market enterprise may apply to the Registrar, in such form as the supervising officer may approve, for that enterprise to be registered as a mid-market enterprise.

- (ii) in subsection (2), by deleting the words “subsection (1)” and replacing them by the words “subsections (1) and (1A)”;
- (iii) in subsection (4), by deleting the words “within 15 days from the date of receipt of an application” and replacing them by the words “within 7 working days from the date of receipt of a complete application”;
- (iv) by adding the following new subsection –
  - (5) Where registration is not granted or rejected within 7 working days under subsection (4), the application shall, for all intents and purposes, be deemed to have been granted.
- (e) in section 5 –
  - (i) in subsection (1), by deleting the words “or medium enterprise” and replacing them by the words “, medium enterprise or mid-market enterprise”;
  - (ii) in subsection (2), by inserting, after the word “SME”, the words “or a mid-market enterprise, as the case may be,”;
  - (iii) in subsection (4)(a), by inserting, after the word “SME”, the words “or mid-market enterprise”;
  - (iv) in subsection (5), by inserting, after the word “SME”, the words “or mid-market enterprise”;
- (f) in section 6(2), by inserting, after the word “SME”, the words “or mid-market enterprise”;
- (g) in section 7(1), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (b) being deleted –
  - (d) the mid-market enterprise, in respect of which the certificate has been issued, ceases to meet the criteria to be considered as a mid-market enterprise.

- (h) in section 9, by adding the following new subsection, the existing subsection being numbered as subsection (1) –
- (2) Where a mid-market enterprise, in respect of which a registration certificate has been issued, ceases to meet the criteria to be considered as a mid-market enterprise, or where the mid-market enterprise ceases its business activity, either temporarily or permanently, the holder of the registration certificate shall inform the Registrar in writing within 15 days of the cessation.
- (i) in section 11(1)(a), by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
- (aa) a register of every mid-market enterprise registered under this Act; and
- (j) by repealing the First Schedule and replacing it by the following Schedule –

### FIRST SCHEDULE

[Section 2]

### ANNUAL TURNOVER

<b>Enterprise</b>	<b>(Rs)</b>
Microenterprise	Not exceeding 10 million
Small enterprise	Exceeding 10 million but not exceeding 30 million
Medium enterprise	Exceeding 30 million but not exceeding 100 million
Mid-market enterprise	Exceeding 100 million but not exceeding 250 million

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**66. Small Farmers Welfare Fund Act amended**

The Small Farmers Welfare Fund Act is amended –

- (a) in section 2, in the definition of “small planter” –
  - (i) in paragraph (a), by deleting the words “and ornamental plants” and “10 hectares” and replacing them by the words “plants, ornamental plants or any other plant grown for commercial purposes” and “10 hectares for open fields”, respectively;
  - (ii) in paragraph (b), by inserting, after the words “10 perches”, the words “for open fields”;
  - (iii) by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (aa) being deleted –
    - (c) conducting sheltered farming on his land or on leased land, on an extent of not less than 100 square metres but not more than 12,500 square metres.
- (b) in section 16, by repealing subsection (1) and replacing it by the following subsection –
  - (1) For the purposes of this Act, a small planter who wishes to benefit from any scheme set up under section 4(2)(b) or facilities granted by the Government shall, except for a cane planter, be –
    - (a) registered with the Fund;
    - (b) subscribed to a Farmer’s Protection Scheme.
- (c) in section 26(1), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (a) being deleted –
  - (c) make regulations for the registration of small farmers.

**67. Social Contribution and Social Benefits Act 2021 amended**

The Social Contribution and Social Benefits Act 2021 is amended –

- (a) in section 2 –
  - (i) in the definition of “participant”, in paragraph (c), by inserting, after subparagraph (v), the following new subparagraph, the existing subparagraph (vi) being renumbered as subparagraph (vii) –
    - (vi) a non-citizen who holds a premium visa issued by the passport officer on the recommendation of the Economic Development Board established under the Economic Development Board Act; and
  - (ii) by deleting the definition of “retirement benefit” and replacing it by the following definition –

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

    - (a) of 1,000 rupees, payable for the period starting on 1 July 2022 and ending on 30 June 2023;
    - (b) exceeding 1,000 rupees up to the amount specified in the Second Schedule, payable as from 1 July 2023 and every subsequent month;
  - (iii) by deleting the definition of “social benefit” and replacing it by the following –

“social benefit” means the retirement benefit, the industrial injury benefit, the disability allowance and the income allowance payable under this Act;
  - (iv) by inserting, in the appropriate alphabetical order, the following new definitions –

“disability” means, for the purpose of the payment of disability allowance, a loss of physical faculty of not less than 40 per cent and not exceeding 59 per cent due to an injury or medical condition specified in the Sixth Schedule;

“income allowance” means the social contribution income allowance payable under Sub-part IIIB;

“disability allowance” means the social benefit payable under Sub-part IIIA;

- (b) in section 8 –
- (i) in subsection (4), by repealing paragraph (b);
  - (ii) by repealing subsection (6) and replacing it by the following subsection –

(6) (a) Where an employer who is an individual and who employs a participant in his domestic service has submitted monthly returns for one or more months of a financial year, that employer may elect to submit an annual return for the remaining months of that financial year.

(b) Where an employer elects to submit an annual return under paragraph (a), he shall submit the annual return and remit the contribution payable in accordance with the return not later than the end of the month immediately following the end of the financial year.

- (iii) by inserting, after subsection (7), the following new subsection –

(7A) (a) Where a self-employed has submitted monthly returns for one or more months of a financial year, he may elect to submit an annual return for the remaining months of that financial year.

(b) Where a self-employed elects to submit an annual return under paragraph (a), he shall submit the annual return and remit the contribution payable in accordance with the return not later than the end of the month immediately following the end of the financial year together with any penalty and interest.

(c) The penalty and interest payable under paragraph (b) shall be calculated in accordance with section 10 on the basis of the due date specified in section 6(2)(a).

(c) in Part III –

(i) in Sub-part I –

(A) in the heading, by deleting the words “**and Industrial Injury Benefits**” and replacing them by the words “**, Industrial Injury Benefits, Disability Allowances and Income Allowances**”;

(B) in section 17 –

(I) in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –

(c) due to disability, be entitled to a monthly disability allowance in accordance with Sub-part IIIA;

(d) be entitled to other benefits in accordance with Sub-part IIIB.

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

(3) The payment of social benefits under –

(a) Sub-parts II, III and IIIA of this Part shall be made by the Responsible Ministry; and

- (b) Sub-part IIIB of this Part shall be made by the Director-General.
- (ii) in Sub-part II –
- (A) in section 19(1)(a)(ii) and (2)(a)(ii), by deleting the words “20 years” and replacing them by the words “12 years”;
- (B) in section 20(1)(b), by deleting the words “20 years” and replacing them by the words “12 years”;
- (C) in section 21(2)(a), by deleting the words “20 years” and replacing them by the words “12 years”;
- (iii) by inserting, after Sub-part III, the following new Sub-parts –

### **Sub-Part IIIA – Disability Allowance**

#### **30A. Disability allowance**

(1) A person shall be entitled to a disability allowance of 2,500 rupees or such other amount as may be prescribed where he –

- (a) suffers from a disability;
- (b) is under the age of 60 years; and
- (c) is not in receipt of a basic pension under the National Pensions Act.

(2) The payment of the disability allowance under subsection (1) shall –

- (a) in the case of a disability under Part I of the Sixth Schedule, be on a permanent basis; and



- (b) in the case of a disability under Part II of the Sixth Schedule, be for a reviewable period of not less than 2 years.
- (3) An application for, and payment of, the disability allowance under subsection (1) shall –
- (a) be made and determined in accordance with section 33 and the National Pensions Act and regulations made thereunder; but
  - (b) not be considered unless it is accompanied by a medical certificate that attests to the injury or medical condition specified in the Sixth Schedule.

### **Sub-Part IIIB – Social Contribution Income Allowance**

#### **30B. Income Allowance**

- (1) Subject to this Sub-part, the Director-General shall, with respect to a month, pay an income allowance in the amount specified in the Seventh Schedule to –
- (a) an individual who –
    - (i) is an employee but is not a self-employed; and
    - (ii) derives income not exceeding 50,000 rupees;
  - (b) an individual who –
    - (i) is a self-employed but is not an employee;
    - (ii) is registered, as at 7 June 2022, with the Director-General as a

- self-employed for payment of social contribution under section 3 or has, as at 7 June 2022, paid social contribution as a self-employed under section 4; and
- (iii) derives income not exceeding 50,000 rupees;
- (c) an individual who –
- (i) is both a self-employed and an employee; and
  - (ii) derives a total aggregate income, as an employee and a self-employed, not exceeding 50,000 rupees;
- (d) such other categories of employees or self-employed individuals, with effect from such month and on such terms and conditions as the Minister may approve.
- (2) No income allowance shall be payable to an individual under subsection (1) unless the individual –
- (a) is a citizen of Mauritius and is resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act;
  - (b) is a non-citizen registered with the Director-General for payment of social contribution under section 3; or
  - (c) is above the age of 16 years and under the age of 65 years as at the last day of that month.
- (3) The income allowance shall be payable to an eligible individual directly in his bank account at the beginning of each month for the months of July 2022 to June 2023.

(4) The Director-General shall, for the month of December 2022, pay to every eligible individual, in addition to the income allowance, an additional sum equivalent to that allowance.

(5) For the purpose of payment of the income allowance, the Director-General shall determine the income of an employee and the income of a self-employed on the basis of the previous months' returns submitted under Sub-part II of Part II and the PAYE return submitted under section 100 of the Income Tax Act.

(6) The previous months' return referred to in subsection (5) shall be the second month immediately preceding the month for which the income allowance is payable.

(7) Where an individual benefits from the income allowance in a month and the Director-General finds that the individual is not entitled to that allowance, he may issue a claim to the individual for repayment of the allowance within 28 days of the date of the claim.

(8) Section 34 shall apply to the payment of the income allowance into the bank account of an eligible individual with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to recover any erroneous payment from the bank.

(9) The Director-General may refuse to pay the income allowance where the individual –

- (a) is a self-employed and is not compliant with his obligations under this Act;
- (b) is an employee and his employer is not compliant with his obligations under this Act, the National Savings Fund Act, the Human Resource Development Act and Part VIII of the Workers' Rights Act 2019.

(10) In this Sub-part –

“employee” –

(a) means –

- (i) a person who enters into, or works under, an agreement or a contract of apprenticeship, other than a contract of apprenticeship regulated under the Mauritius Institute of Training and Development Act, whether by way of casual work, manual labour, clerical work or otherwise, and however remunerated;
- (ii) a person who is employed on a part-time or full-time basis, whether in a position which is of permanent nature or on a contract of fixed duration; but

(b) does not include –

- (i) a job contractor, by whatever name called, working under a contract for services;
- (ii) an individual undergoing training; and
- (iii) a non-executive director of a company;

“emoluments” means any advantage in money or in money’s worth which is –

- (a) salary, wages, leave pay, fee, overtime pay, perquisite, allowance, bonus, gratuity, commission or other reward or remuneration in respect of, or in relation to, the office or employment of that individual;

- 
- (b) superannuation, compensation for loss of office, pension, retiring allowance, annuity or other reward in respect of, or in relation to, past employment or loss or reduction of future income of that individual; and
- (c) includes –
- (i) a remuneration to the holder of any office and fees payable to the director of a company;
  - (ii) an allowance under the National Assembly Allowances Act or a pension under the National Assembly (Retiring Allowances) Act;
  - (iii) a remuneration payable to the Lord Mayor and Deputy Lord Mayor, Mayor and Deputy Mayor, Chairman and Vice-Chairman and other member of a local authority under the Local Government Act;
  - (iv) an allowance payable to an apprentice;
  - (v) an allowance under the Rodrigues Regional Assembly (Allowances and Privileges) Act; but
- (d) does not include –
- (i) emoluments which is exempted from income tax under the Income Tax Act; and
  - (ii) statutory end-of-year bonus;

“income” means –

- (a) with respect to an employee –
- (i) his emoluments; and

- (ii) the basic pensions derived by him under sections 3 and 4 of the National Pensions Act;
  - (b) with respect to a self-employed –
    - (i) his net income; and
    - (ii) the basic pensions derived by him under sections 3 and 4 of the National Pensions Act.
- (iv) in Sub-part IV, by repealing section 31 and replacing it by the following section –

**31. Recovery of social benefits**

(1) Where a person has received a social benefit to which he is not entitled, or which he was not qualified, to receive or was disqualified from receiving –

- (a) under Sub-parts II, III and IIIA, the amount of the social benefit may be recovered by the Accounting Officer of the Responsible Ministry;
- (b) under Sub-part IIIB, the amount of the social benefit may be recovered by the Director-General,

in the same manner as income tax is recoverable under Part IVC of the Mauritius Revenue Authority Act.

(2) Where a person has received an income allowance under subsection 30B(1) and to which he is not entitled, or which he was not qualified to receive or was disqualified from receiving, the amount of the social benefit may be recouped by the Director-General from future income allowance.

- (d) in section 33(1), by deleting the words “social benefit” and replacing them by the words “social benefit under Sub-parts II, III and IIIA of Part III”;

- (e) in section 43(2), by deleting the words “come into operation on 1 July 2023” and replacing them by the words “be deemed to have come into operation on 1 July 2022”;
- (f) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Eighth Schedule to this Act;
- (g) by adding the Sixth and Seventh Schedules set out in the Ninth and Tenth Schedules, respectively, to this Act.

## **68. Social Integration and Empowerment Act amended**

The Social Integration and Empowerment Act is amended, in section 6(2)(e), by inserting, after the words “financial aid”, the words “, excluding the invalid’s basic pension under the National Pensions Act,”.

## **69. State Lands Act Amended**

The State Lands Act is amended –

- (a) by inserting, after section 28, the following new section –

### **29. State land Champ de Mars**

(1) The Côte D’Or International Racecourse and Entertainment Complex Ltd. (COIREC) shall, on such terms and conditions as the Minister may determine, be vested with the control and maintenance of the State land known as the Champ de Mars.

(2) COIREC shall not lease, occupy or build on Champ de Mars without the approval of the Minister and shall ensure that no person occupies or builds on Champ de Mars without the approval of the Minister.

(3) In case the land is leased by COIREC, the lessees shall not assign, pledge or mortgage their leasehold rights.

(4) The Minister may, at any time, on giving notice to COIREC, resume its full rights over the whole or any part of Champ de Mars, within a delay to be specified in the notice.

(5) (a) Any building and other property belonging to COIREC which, at the time of resumption of the rights referred to in subsection (4), is to be found on Champ de Mars, may, notwithstanding any other enactment and subject to this subsection, be removed by the State.

(b) COIREC shall be offered the option to remove any building and property within a delay to be determined by the Minister, at its own cost.

(c) Where COIREC refuses or fails to remove any building and property, the State may remove them and COIREC shall bear the costs of removal.

(6) No rent or fee shall be payable in respect of Champ de Mars which is vested to COIREC under this section.

(b) in the Second Schedule, in Part II, by deleting item 8 and replacing it by the following item –

8. Where a hotel suspends its operation for the purpose of renovation or reconstruction, the annual rental shall be reduced where the renovation or reconstruction occurs during the period from –

- (a) 1 January 2013 to 30 June 2020, by 50 per cent;
- (b) 1 July 2020 to 30 June 2022, by 100 per cent; and
- (c) 1 July 2022 to 30 June 2023, by 50 per cent,

during the period of renovation or reconstruction, as the case may be, calculated on a pro rata basis, provided that –

- (i) the hotel had opted for a lease granted under section 6(1C) pursuant to section 6(1E); and
- (ii) the employment and period of service of all employees of the hotel in respect of the period of renovation or reconstruction are safeguarded and preserved by the hotel.



**70. Statutory Bodies (Accounts and Audit) Act amended**

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

- (a) in section 2, in the definition of “statutory body”, by deleting the words “First Schedule” and replacing them by the word “Schedule”;
- (b) in section 6A (3)(a), by deleting the words “First Schedule” and replacing them by the word “Schedule”;
- (c) in section 8(g), by deleting the words “fairly and economically” and replacing them by the words “economically, efficiently and effectively”;
- (d) by inserting, after section 8, the following new section –

**8A. Consolidated audit report on accounts of statutory bodies**

The Director of Audit may, where he considers appropriate, send to the Minister to whom responsibility for the subject of finance is assigned a consolidated audit report on the accounts of statutory bodies and the Minister shall cause the report to be laid before the National Assembly.

**71. Statutory Bodies Pension Funds Act amended**

The Statutory Bodies Pension Funds Act is amended –

- (a) in section 2, by deleting the definition of “statutory body” and replacing it by the following definition –
  - “statutory body” –
  - (a) means a body specified in the First Schedule; and
  - (b) includes a secondary school in receipt of a grant under the Private Secondary Education Authority Act.
- (b) in section 13, by repealing subsection (2);

(c) in section 14 –

(i) by repealing subsections (1) and (2) and replacing them by the following subsections –

(1) Where an officer in the public service, or having previously been in the public service, is transferred to, or otherwise joins, a statutory body, and his pension benefits for his service under the Government are, subject to section 13A, payable to him on final retirement or resignation, or to his legal personal representative upon his death, such benefits shall be transferred to the Fund for payment on his final retirement, resignation or death, as the case may be.

(2) Where an officer in the service of a statutory body, or having previously been in the service of a statutory body, joins another statutory body, his actuarial reserves in the Fund of the statutory body to which he belonged shall, subject to section 13A, be transferred to the Fund of his new employer, and shall be taken into account in the computation of his pension benefits on his final retirement, resignation or death.

(ii) by repealing subsection (4) and replacing it by the following subsection –

(4) Where an officer in the service of a statutory body or having previously been in the service of a statutory body, is transferred to, or otherwise joins, the public service or a local authority, and his pension benefits are payable to him on final retirement or resignation, or to his legal personal representative upon his death, such benefits shall, subject to section 13A, be transferred to the Accountant-General or Pension Fund of the local authority, as the case may be, for payment on his final retirement, resignation or death, as the case may be.

- (d) in section 19B –
  - (i) in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) transfer the accumulated benefits to a pension scheme administered by SICOM or to such superannuation fund as may be established by the employer who employs him, or to such personal pension scheme to which the officer may have adhered to, as the case may be;
  - (ii) in subsection (2), by deleting the words “the statutory body” and replacing them by the words “a statutory body”;
  - (iii) by adding the following new subsections –
    - (3) Where a participant has contributed towards his pension for less than one year and leaves or otherwise ceases to be in the public service, any refund of his accumulated benefits shall be computed in such manner as may be prescribed.
    - (4) Any transfer value brought in to the individual account from the previous employment of the participant shall be subject to subsection (1)(a) or (b), as the case may be.

## 72. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

- (a) in section 5(2) –
  - (i) by deleting the figure “9” and replacing it by the figure “12”;
  - (ii) in paragraph (e), by deleting the word “and”;

- (iii) by repealing paragraph (f) and replacing it by the following paragraph –
  - (f) 5 members shall be appointed by the Minister from among persons having wide experience in administrative, economic, legal, financial, commercial or agricultural matters, in matters relating to the sugar industry, or in any other matter related to the activities of the Trust;
- (iv) by adding the following new paragraph –
  - (g) a representative of the Ministry.
- (b) in section 6, by repealing subsection (3) and replacing it by the following subsection –
  - (3) (a) Every representative shall hold office for a period of 3 years and shall, subject to paragraph (b), be eligible for re-election.
  - (b) No person shall be eligible for re-election under paragraph (a) where he has held office as representative for 2 terms.
- (c) in section 13A (4), by deleting the words “or producers, as the case may be” and replacing them by the words “and producers”;
- (d) in section 15C (2)(a), by adding the following new subparagraph, the comma at the end of subparagraph (iii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (ii) being deleted –
  - (iv) local breeders who are registered for livestock and aquaculture production and who are involved in activities that help to improve food production,

- (e) in section 29(1), by adding the following new paragraph, the full stop at the end of paragraph (j) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (i) being deleted –
  - (k) where the land to be converted represents a maximum of 15 per cent of the area of the land in respect of a project under the Integrated Modern Agricultural Morcellement Scheme administered and managed by the Economic Development Board.

### **73. Sugar Industry Pension Fund Act amended**

The Sugar Industry Pension Fund Act is amended –

- (a) in section 2, in the definition of “employer”, by repealing paragraph (j) and replacing it by the following paragraph –
  - (j) such other person, who is directly related, or who is or was indirectly related, to the sugar industry, as the Board may approve;
- (b) in section 4(3), by repealing paragraphs (e) and (f), the semicolon at the end of paragraph (d) being deleted and replaced by a full stop and the word “and” being added at the end of paragraph (c);
- (c) in section 4B –
  - (i) by repealing subsection (1) and replacing it by the following subsection –
    - (1) (a) Notwithstanding section 4, an employer may, at any time elect –
      - (i) to make, in addition to the contribution under section 4, a contribution of such amount as he may, on the advice of the actuary, determine, towards payment of retirement and death gratuities to a specified worker;

- (ii) to make a contribution on behalf of a specified worker whose remuneration does not exceed the ceiling specified in paragraph (a) of the Fifth Schedule to the National Pensions Act; or
  - (iii) where he is or was indirectly related to the sugar industry, to make a contribution on behalf of his employees, in such amount as the Board may approve.
- (b) The contribution under paragraph (a) shall be made in such form and manner as the Board may approve.
- (ii) in subsection (2), by deleting the word “additional”.

#### **74. Sugar Insurance Fund Act amended**

The Sugar Insurance Fund Act is amended –

- (a) in section 2 –
  - (i) in the definition of “normal years”, by deleting the words “8 crop years” and replacing them by the words “5 crop years”;
  - (ii) by deleting the definition of “shortfall” and replacing it by the following definition –

“shortfall” means the insurable sugar of an insured in an event year –

    - (a) less the first loss of the insured in that year; and
    - (b) less the sugar accruing to the insured in that year;

- 
- (iii) by inserting, in the appropriate alphabetical order, the following new definition –
- “first loss” means the product of the amount of insurable sugar of an insured in an event year and the first loss percentage set out in the third column of the Second Schedule corresponding to the ranking assigned to the insured;
- (b) in section 21(4)(a), by deleting the words “and the value percentage set out in the second and third columns” and replacing them by the words “, the first loss percentage and the value percentage set out in the second, third and fourth columns”;
- (c) by repealing section 25A;
- (d) in section 26(2), by deleting the words “The Board” and replacing them by the words “Subject to sections 29 and 29A, the Board”;
- (e) by inserting, after section 29, the following new section –

**29A. Cap on compensation**

Notwithstanding section 29, where the sugar accrued of an insured is less than 55 per cent of his insurable sugar in any crop year, his insurable sugar shall be deemed to be his sugar accrued divided by 55 per cent for the purpose of assessment of compensation under section 26(2).

- (f) in section 51 –
- (i) in subsection (2), by inserting, after the words “general insurance premium”, the words “and fire insurance premium”;
- (ii) by inserting, after subsection (3), the following new subsection –

(3A) Where planters and *métayers* who are grouped and are authorised under subsection (2) to pay reduced fire premiums, there shall be paid from the

Consolidated Fund into the Fire Insurance Account the difference between the fire insurance premium payable under section 34 by such planters or *métayers* and the reduced premium authorised under subsection (2).

#### **75. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended by repealing section 3A and replacing it by the following section –

##### **3A. Electronic submission of deed or document**

Any deed or document submitted electronically to the Conservator of Mortgages and saved in the MIPD, which has been signed by the parties with a digital signature in conformity with section 19 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

#### **76. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act amended**

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

- (a) in section 2 –
  - (i) in the definition of “deal”, by deleting the word “dispose” and replacing it by the words “dispose of”;
  - (ii) in the definition of “supervisory authorities”, in paragraph (b), by deleting the words “Registrar of Association” and replacing them by the words “Registrar of Associations”;
  - (iii) by inserting, in the appropriate alphabetical order, the following new definition –

“international terrorism” includes –

    - (a) terrorist acts that go beyond national boundaries in terms of the methods used, the people who are targeted or the places from which the terrorists operate;



- (b) violent or criminal acts committed by individuals or groups that are inspired by, or associated with, foreign terrorist organisations;
- (b) in section 7(2)(i), by inserting, after the word “may”, the word “be”;
- (c) in section 23, in subsection (1)(c), by deleting the word “of” and replacing it by the word “or”;
- (d) in section 24, in the heading, by deleting the words “**party available**” and replacing them by the word “**party**”.

#### 77. Use of Pesticides Act amended

The Use of Pesticides Act is amended –

- (a) in section 2 –
  - (i) in the definition of “agricultural produce”, by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) means such fresh fruit, plant, seed or vegetable as may be prescribed and which is marketed for human consumption; but
  - (ii) by deleting the definitions “MRL” and “pesticide” and replacing them by the following definitions –
    - “MRL” means such maximum residue level of pesticides as may be prescribed;
    - “pesticide” means such pesticide as may be prescribed.
- (b) by repealing section 4 and replacing it by the following section –

#### 4. Control of pesticides

No person shall, in respect of an agricultural produce –

- (a) use, in or on that agricultural produce, any pesticide product other than a prescribed pesticide;

- (b) when using a pesticide in or on that agricultural produce, exceed the corresponding MRL;
- (c) in section 8 –
  - (i) in subsection (1)(a)(ii), by deleting the words “Second Schedule” and replacing them by the words “First Schedule”;
  - (ii) by adding the following new subsection –
    - (3) An authorised officer may be assisted by the Police in the exercise of his powers under subsection (1).
- (d) in section 9(2), by deleting the words “Third Schedule” and replacing them by the words “Second Schedule”;
- (e) in section 13(1), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) Any person who –
    - (i) uses, in or on agricultural produce, a pesticide which is not prescribed;
    - (ii) when using a pesticide in or on agricultural produce, exceeds the corresponding MRL;
    - (iii) fails to comply with an improvement notice served under section 9(2); or
    - (iv) imports an agricultural produce whose residual level of pesticides exceeds its corresponding MRL,shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees.
- (f) by repealing the First Schedule, the Second Schedule and the Third Schedule being renumbered as the First Schedule and Second Schedule, respectively.

**78. Value Added Tax Act amended**

The Value Added Tax Act is amended –

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

“e-invoicing system” means the e-invoicing system set up under section 20A;

“fiscal invoice” means a receipt or an invoice that is issued by a business to acknowledge that a transaction has occurred between the business and a customer and that bears such data or mark as may be prescribed to confirm that the invoice has been duly registered on the e-invoicing system;

- (b) in section 9, by adding the following new subsections –

(10) Notwithstanding section 4, where goods are received under consignment by an agent who is a registered person and the sale of the goods is made by that registered person in his own name, VAT shall be charged by him on the selling price of the goods.

(11) Where a person acts as an agent of a principal who is a registered person and a sale of goods is made by the agent in the name of the principal, VAT shall be charged by the agent in the name of the principal on the selling price of the goods.

- (c) by inserting, after section 9A, the following new section –

**9B. Deceased persons**

(1) Where a taxable person dies, every person specified in subsection (2) shall, subject to subsections (3) and (4) –

- (a) be deemed to be an agent of the deceased taxable person; and
- (b) be liable to pay to the Director-General, VAT collected but not remitted on taxable supplies made by the taxable person in the course or furtherance of any business carried on by the taxable person.

(2) For the purpose of subsection (1), an agent of the deceased taxable person shall be –

- (a) an heir who accepts the succession of the taxable person under Article 774 of the Code Civil Mauricien;
- (b) the surviving spouse of the taxable person;
- (c) a universal legatee of the taxable person;
- (d) an executor or a liquidator of the succession of the taxable person;
- (e) in the absence of the person specified in paragraph (a), (b) or (c), a legatee or donee of the taxable person; and
- (f) where he is vested with the vacant succession of the taxable person, the Curator of Vacant Estates.

(3) A person referred to in subsection (2)(a), (b) or (e) shall not be liable under subsection (1) to any VAT in excess of his share in the estate of the deceased taxable person.

(4) Nothing in this section shall affect the rights of a person referred to in subsection (3) over or against any heir, surviving spouse or legatee.

(5) Subject to subsection (6), where a taxable person dies, any supply of goods or services made under section 9 by the agent of the deceased taxable person after his death shall be deemed to have been made by the succession of the taxable person.

(6) For the purpose of subsection (5), the succession of a taxable person shall be deemed to be a registered person under Part IV from the date of death of the taxable person up to the end of the taxable period following that in which the death occurred.

- (d) by inserting, after section 15, the following new section, the existing section 15A being renumbered as 15B –

**15A. Director-General to compulsorily register a taxable person**

Where a taxable person fails to –

- (a) apply for compulsory registration under section 15(1), (2) or (2A); or
  - (b) comply with a direction issued under section 15(5), the Director-General shall deem that taxable person to be registered under section 15 and shall allocate to him a VAT Registration Number and issue a certificate of registration in accordance with section 17.
- (e) in section 17, by adding the following new subsections –
- (3) The Director-General shall publish, in such manner as he thinks fit, a list of all registered persons under this Act, including their –
    - (a) name;
    - (b) trading name;
    - (c) Business Registration Number; and
    - (d) VAT Registration Number.

(4) The Director-General shall ensure that the list published under subsection (3) is updated on a quarterly basis.

- (f) in Part VA –

- (i) in the heading, by deleting the words “**ELECTRONIC FISCAL DEVICE AND**”;
- (ii) by repealing sections 20A and 20B and replacing them by the following sections –

**20A. E-invoicing system**

(1) The Director-General shall, subject to such conditions as may be prescribed, cause to be

set up an e-invoicing system that would allow a business to –

- (a) connect electronically to the system for registering thereon all invoices, including debit notes and credit notes, generated in the furtherance of the business; and
  - (b) issue fiscal invoices to customers.
- (2) Every person who –
- (a) carries on a business activity of such category or nature as may be prescribed; or
  - (b) is given a notice in writing by the Director-General to issue fiscal invoices to his customers,

shall acquire such equipment and software as may be necessary and issue fiscal invoices to his customers from such date as may be fixed by the Director-General.

(3) A notice under subsection (2)(b) may be issued by the Director-General to any person, whether or not he –

- (a) is a taxable person; or
- (b) makes exclusively exempt supplies.

(4) (a) The Director-General shall issue such guidelines and technical specifications as he may deem appropriate for the implementation of the e-invoicing system.

(b) Every person having an obligation to issue fiscal invoices under subsection (1) shall comply with the guidelines and technical specifications issued under this subsection.

**20B. Penalty for failure to issue fiscal invoices**

(1) Any person who, pursuant to section 20A, fails to issue fiscal invoices, shall be liable to pay to the Director-General a penalty of 10,000 rupees for every month or part of the month during which such failure occurs, provided that the total penalty payable shall not exceed 200,000 rupees.

(2) Where a person fails to issue fiscal invoices –

- (a) the Director-General shall claim from the person the penalty referred to in subsection (1); and
- (b) the penalty shall be payable within a period of 28 days from the date of receipt of the claim from the Director-General.

(iii) in section 20C –

- (A) in the heading, by deleting the words “**electronic fiscal device or**” and replacing them by the word “**the**”;
- (B) in subsection (1), by deleting the words “electronic fiscal device or” wherever they appear and replacing them by the word “**the**”;
- (C) by repealing subsection (2);

(iv) in section 20E –

- (A) in the heading, by deleting the words “**electronic fiscal device or e-invoicing system**” and replacing them by the words “**the e-invoicing system**”;
- (B) by deleting the words “an electronic fiscal device or e-invoicing system” and replacing them by the words “the e-invoicing system”;

- (v) in section 20F –
  - (A) in the heading, by deleting the words “**electronic fiscal device or e-invoicing system**” and replacing them by the words “**the e-invoicing system**”;
  - (B) by deleting the words “an electronic fiscal device or e-invoicing system” wherever they appear and replacing them by the words “the e-invoicing system”;
- (g) by inserting, after section 22, the following new section –

**22A. E-publication of names of persons not submitting returns**

(1) Notwithstanding section 8 of this Act and section 13 of the Mauritius Revenue Authority Act, where a registered person fails to submit a return under section 22, the Director-General may, without prejudice to any action he may take under this Act, cause to be published electronically –

- (a) the name, trading name and address of the registered person;
- (b) in case of a company or *société*, the name and address of the directors or *associés*, as the case may be; and
- (c) the taxable period in respect of which the return has not been submitted.

(2) A publication under subsection (1) shall be made not less than 3 months after the due date for submission of the return.

(3) The Director-General shall, prior to the publication referred to in subsection (1), notify –

- (a) the registered person;



- (b) in case of a company or *société*, the directors or *associés*, as applicable, whose names are to be published,

of his intention to make a publication under subsection (1), unless the registered person submits the return due within 7 days of the date of the notice.

- (h) in section 27 –
- (i) in subsection (1), by deleting the words “sections 15A” and replacing them by the words “sections 15B”;
  - (ii) in subsection (2) and (4), by deleting the words “section 15A” and replacing them by the words “section 15B”;
- (i) in section 27A (2), by deleting the words “section 15A” and replacing them by the words “section 15B”;
- (j) by inserting, after Part VI, the following new Part –

**PART VIA – DEDUCTION OF AMOUNT FROM VAT  
BY PUBLIC SECTOR AGENCY**

**27B. Interpretation of Part VIA**

In this Part –

“public sector agency” includes a Ministry, a Government department, a local authority, a statutory body and the Rodrigues Regional Assembly.

**27C. Obligation of public sector agency**

(1) Where a public sector agency makes a payment to a registered person in respect of goods and services specified in the first column of the Thirteenth Schedule, it shall, at the time of payment, deduct, from the amount of VAT chargeable on the goods and services, an amount representing the appropriate rate of deduction specified in the corresponding second column of that Schedule.

- (2) Where an amount is deducted under subsection (1), the amount deducted shall be –
- (a) considered to have been paid by the registered person as VAT for the taxable period immediately following that in which the deduction is made;
  - (b) taken into account by the registered person in the return for the taxable period immediately following that in which the amount is deducted.
- (3) Every public sector agency which deducts an amount under subsection (1) shall, not later than the end of the month following that in which the deduction is made –
- (a) electronically submit a statement and remit to the Director-General the amount deducted, in such form and manner and giving such particulars as the Director-General may determine; and
  - (b) give to each registered person in respect of whom an amount has been deducted under subsection (1), a statement of VAT deduction giving such particulars as the Director-General may determine.
- (4) The remittance in respect of every statement submitted under subsection (3) shall be made separately and shall not, in any circumstance, be aggregated or remitted together.
- (5) Where a public sector agency fails to comply with subsection (3), it shall be liable to pay, in addition to the amount deducted –
- (a) a penalty representing 10 per cent of the unpaid amount deducted; and
  - (b) interest at the rate of one per cent for each month or part of a month during which the amount deducted remains unpaid.

(6) (a) Notwithstanding section 5 but subject to paragraph (b), where a taxable supply is made by a registered person to a public sector agency, the supply shall be deemed to take place at the time payment for that supply is received by the supplier.

(b) Paragraph (a) shall not apply where an invoice is issued by the registered person to a public sector agency for the supply of –

- (i) goods and services under a single contract where the invoiced amount, exclusive of VAT, does not exceed 300,000 rupees;
- (ii) goods under a contract where the invoiced amount, exclusive of VAT, does not exceed 100,000 rupees; or
- (iii) services under a contract where the invoiced amount, exclusive of VAT, does not exceed 30,000 rupees.

(k) in section 38(2)(b)(ii) and (6), by deleting the words “sections 15A” and replacing them by the words “sections 15B”;

(l) in section 39 –

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

(1A) Where a person fails to comply with a notice under subsection (1), the Director-General shall, by notice in writing –

- (a) give additional time to the person to comply with that subsection; and
- (b) inform him that, in case of non-compliance, the Director-General may determine that the objection has lapsed.

- (ii) in subsection (2A), by deleting the words “subsection (1)” and replacing them with the words “subsection (1A)”;
- (iii) by inserting, after subsection (2A), the following new subsection –
  - (2B) Where a person fails to submit any information, or produce any books or records following a notice under subsection (1A), that person shall not be allowed to submit the information, books or records to the Assessment Review Committee upon making representations under section 40.
- (iv) in subsection (3), by deleting the words “sections 15A” and replacing them by the words “sections 15B”;
- (m) in section 65A (2), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) Part I of the Twelfth Schedule by –
    - (i) a planter;
    - (ii) a group of small farmers such as a farmers’ association, society, company, or co-operative owned by a small farmer or owned by a group of small farmers, and having an annual turnover not exceeding 10 million rupees; or
    - (iii) a horticulturist,  
registered with the Small Farmers Welfare Fund under the Small Farmers Welfare Fund Act or a co-operative society registered under the Co-operatives Act.
- (n) in section 65BA –
  - (i) in subsection (2)(b)(ii), by deleting the words “100 visitors” and replacing them by the words “50 visitors”;

- 
- (ii) in subsection (4), by deleting the words “100 or more visitors” and replacing them by the words “50 or more visitors”;
  - (o) in section 65C(5), by deleting the words “30 days from the date of receipt of the application” and replacing them by the words “30 days from the date of receipt of all documents in support of the application for refund”;
  - (p) in section 72(1)(b)(ii), by deleting the words “and the Twelfth Schedule” and replacing them by the words “, the Twelfth Schedule and the Thirteenth Schedule”;
  - (q) in section 73 –
    - (i) in subsection (3)(a), by deleting the words “section 15A” and replacing them by the words “section 15B”;
    - (ii) by inserting, after subsection (11), the following new subsection –

(11A) Item 5 of Part VII of the Twelfth Schedule shall continue to apply as if it had not been repealed and replaced for any application for the refund of VAT on a residential building, house or apartment, the construction of which started or the purchase of which was made, before 31 July 2022.
  - (r) in the First Schedule –
    - (i) in item 39, by deleting the words “No. 88.02” and replacing them by the words “No. 88.02 and H.S. Code 8806.10.00”;
    - (ii) in item 53, by deleting the words “of H.S. Code 3822.00.10”;
  - (s) in the Fifth Schedule –
    - (i) in item 2, by deleting item (fg) and replacing it by the following –
      - (fg) dumplings made up of meat, fish, chicken, molluscs, crustaceans, vegetables or milk to be consumed boiled or steamed;

- (ii) by adding the following new item –
43. Diagnostic or laboratory reagents of H.S. Codes 3822.11.00, 3822.12.00, 3822.13.00, 3822.19.20 and 3822.19.30.
- (t) in the Ninth Schedule, by adding the following new item –
28. Any person operating a museum for motor vehicles and holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act
- (1) Construction of a purpose-built building or facility to operate the museum for motor vehicles;
- (2) Motor vehicles for exhibition in the museum and spare parts to be used exclusively for the motor vehicles;
- (3) Automobilia for exhibition in the museum,  
on such terms and conditions as the Director-General may determine
- (u) in the Twelfth Schedule –
- (i) in Part I, in the heading, by inserting, after the word “**PLANTER**”, the words “, **A GROUP OF SMALL FARMERS**”;

- 
- (ii) in Part VII, by deleting item 5 and replacing it by the following –
    - 5A. The floor area of the residential building, or house or apartment in accordance with the approved Building and Land Use Permit issued under the Local Government Act shall not exceed 1,800 square feet.
  - (iii) by adding the Thirteenth Schedule set out in the Eleventh Schedule to this Act.

### **79. Virtual Asset and Initial Token Offering Services Act 2021 amended**

The Virtual Asset and Initial Token Offering Services Act 2021 is amended –

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

“investigatory authorities” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
- (b) by inserting, after section 40, the following new section –

#### **40A. Use of investigative tools and information**

(1) The Commission or any investigatory authority may, in carrying out an investigation, supervision or other function under this Act or the applicable Acts, make use of any appropriate tool or information, including –

- (a) blockchain or distributed ledger analytics tools;
- (b) law enforcement and intelligence reports;
- (c) web-scraping or open-source information;
- (d) information obtained from international co-operation; or
- (e) any other reliable or reputable source of information.

(2) The Commission and any investigatory authority shall share, amongst each other, any information obtained pursuant to subsection (1) when reasonably required for the purpose of any criminal investigation, prosecution or Court proceedings.

(3) Notwithstanding any other enactment, where, pursuant to subsection (1), the Commission or any investigatory authority obtains information that leads it to suspect that an offence has been, or is about to be, committed, it shall immediately report the matter to any one of them.

(4) In any criminal proceedings under this Act or the applicable Acts, any tool or information used pursuant to subsection (1) shall be admissible as evidence for the truth of its contents.

(5) Nothing in subsection (4) shall affect the relevance or weight to be attached in criminal proceedings by a Court to any tool or information used pursuant to subsection (1).

- (c) in section 42(4), by deleting the definition of “investigatory authorities”.

## **80. Waste Water Management Authority Act amended**

The Waste Water Management Authority Act is amended, in section 25 –

- (a) in subsection (1), by inserting, after the words “waste water system shall”, the words “, unless exempted by the Authority,”;
- (b) in subsection (3), by inserting, after the words “enactment shall”, the words “, unless exempted by the Authority,”.



**81. Workers' Rights Act 2019 amended**

The Workers' Rights Act 2019 is amended –

- (a) in section 2 –
  - (i) in the definition of “insolvent”, by deleting the word “compulsory”;
  - (ii) in the definition of “worker” –
    - (A) in paragraph (a), by deleting the words “works under” and replacing them by the words “works under.”;
    - (B) in paragraph (b), by adding the following new subparagraph, the word “but” at the end of subparagraph (iii) being deleted and replaced by the word “and” and the word “and” at the end of subparagraph (ii) being deleted –
      - (iv) a person, other than a consultant, who is classified by an employer as a service provider or by any other such appellation, whether or not he holds a business registration number, but who performs personally the same or similar work of a comparable worker employed in the same enterprise or industry; but
    - (C) in paragraph (c)(iii), by deleting the words “(6)” and “and 57” and replacing them by the words “(6)(b)” and “, 57, 59(7) and 120”, respectively;
- (b) in section 16(1), by deleting the words “termination of employment or” and replacing them by the words “the amount of compensation or other related payments, by whatever name called, paid following a termination of employment, or the amount of remuneration payable in a case of”;

- (c) in section 17(3), in the definition of “atypical worker” –
- (i) in paragraph (b), by adding the following new subparagraph, the word “but” at the end of subparagraph (iv) being deleted and replaced by the word “or” and the word “or” at the end of subparagraph (iii) being deleted –
    - (v) is classified by an employer as service provider, or by any other such appellation, whether or not he holds a business registration number, but who performs personally the same or similar work of a comparable worker employed in the same enterprise or industry on a standard agreement; but
  - (ii) in paragraph (c), by adding the following new subparagraph, the full stop at the end of subparagraph (iii) being deleted and replaced by a semicolon –
    - (iv) a consultant.
- (d) in section 32, by repealing subsection (6) and replacing it by the following subsection –
- (6) (a) Subject to paragraph (b), where, by the nature of the operation of an undertaking where a worker is employed, he is required to work on the employer’s premises, from home or at any other place where he has been assigned duty, or where he is required to remain at the employer’s premises, on a day on which a cyclone warning class III or IV is in force, the worker shall, in addition to any remuneration due to him, be entitled to –
- (i) an allowance equal to 3 times the basic rate per hour in respect of every hour of work performed; and
  - (ii) adequate free meals.

- 
- (b) Paragraph (a)(ii) shall not apply to a worker who is required to work from home.
- (e) in section 33, by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to subsections (3), (4) and (5), every employer shall, as from the appointed date, pay, in addition to the actual wage or salary earned by the worker, such additional remuneration to such category of workers in his employment, as may be prescribed, to compensate him for an increase in the cost of living.
- (f) in section 35, by repealing subsection (1) and replacing it by the following subsection –
- (1) Where, after making an enquiry or on being notified, the supervising officer is satisfied that an employer has failed to pay any remuneration, notice, severance allowance or gratuity due to a worker or a group of workers, the supervising officer may, where he considers it appropriate, apply to the Judge in Chambers for a protective order, on behalf of the worker or group of workers, against the employer and, where applicable, any bank or other financial institution holding funds on behalf of the employer, in the amount of the remuneration, notice, severance allowance or gratuity due.
- (g) in section 36(1) –
- (i) in paragraph (a), by deleting the words “or remuneration” and replacing them by the words “, remuneration or gratuity”;
- (ii) in paragraphs (b) and (c), by deleting the words “or remuneration” and replacing them by the words “, remuneration or gratuity”;
- (h) in section 39(2)(b)(i), by deleting the words “or remuneration” and replacing them by the words “, remuneration or gratuity”;

- (i) in section 44, by repealing subsection (1) and replacing it by the following subsection –

(1) A worker shall, in addition to any remuneration due, be provided by his employer with an adequate free meal or be paid a meal allowance in such amount as specified in the Fourth Schedule, where –

- (a) he is required to perform more than 2 hours extra work after having completed his normal day's work on any day of the week; or
- (b) he is required to perform a normal day's work of at least 10 hours.

- (j) in section 46 –

(i) in subsection (1)(b), by deleting the words “to a maximum of 90 working days”;

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

(b) Where, at the end of a period of 12 consecutive months, a part-time worker has not taken the sick leave to which he is entitled under paragraph (a), any outstanding sick leave shall be accumulated.

- (k) by inserting, after section 47, the following new section –

**47A. Leave to care for sick child**

A worker shall be granted up to 10 days' leave with pay for every period of 12 consecutive months, to be reckoned, at his option, against any of his paid leave entitlement under section 45(1) and (2), 46(1) or 47(1) or any paid annual leave, sick leave or vacation leave entitlement under any other enactment, to care for his sick child, provided the worker–

- (a) notifies his employer on the first day of absence;

- 
- (b) produces the birth certificate of his sick child;
  - (c) produces, in respect of an adopted child, a certified copy of a Court order and the birth certificate of the child; and
  - (d) produces, where he absents himself for more than 3 consecutive working days, a medical certificate certifying that his child is sick.
- (l) in section 59 –
- (i) in subsection (1), by deleting the words “pay him the equivalent of the return bus fare or light rail fare, as the case may be” and replacing them by the words “pay him the equivalent of the return bus fare where he travels by bus, or light rail fare where he travels by light rail”;
  - (ii) in subsection (3), by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) Subject to subsection (1), where a worker attends work by his own means of transport with the approval of his employer, the employer shall pay him the equivalent of the return bus fare or light rail fare, as the case may be.
  - (iii) by adding the following new subsection –
    - (7) Where a worker is granted a petrol allowance by an employer, the allowance payable as from 1 July 2022 shall be at least 10 per cent higher than the allowance payable in December 2021, provided that the monthly increase in the petrol allowance does not exceed 2,000 rupees.
- (m) in section 64 –
- (i) in subsection (1), by inserting, after paragraph (c), the following new paragraph –
    - (ca) a worker’s performance at work being affected as a result of an injury sustained out of and in the

course of work, where the worker produces a medical evidence from a Government medical practitioner that he has not fully recovered from the injury;

- (ii) in subsection (2) –
  - (A) in paragraph (A) –
    - (I) by repealing subparagraph (ii) and replacing it by the following subparagraph –
      - (ii) the worker has been given an opportunity to answer any charge made against him in relation to his alleged misconduct –
        - (A) in writing;
        - (B) in an oral hearing; or
        - (C) in an oral hearing following his written explanations;
    - (II) by repealing subparagraph (v) and replacing it by the following subparagraph –
      - (v) the termination is effected not later than 7 days after the worker has answered the charge made against him –
        - (A) in writing;

(B) in an oral hearing; or

(C) in an oral hearing following his written explanations.

whichever is applicable;

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

(aa) where, for the purpose of paragraph (a)(iii), the worker is given an opportunity to answer any charge in an oral hearing following his written explanations, the 7 days’ notice shall be counted only in respect of the written explanations;

(C) in paragraph (b) –

(I) by deleting the words “unless where an alleged misconduct is the subject of criminal proceedings –” and replacing them by the words “unless, where at the time the employer becomes aware of the conviction of the worker by the Court of first instance in respect of a charge of alleged misconduct which was the subject of criminal proceedings, the worker was in employment or under suspension –”;

(II) by repealing subparagraph (II) and replacing it by the following subparagraph –

(ii) the worker has been given an opportunity to answer any charge made against him in relation to his alleged misconduct –

(A) in writing;

(B) in an oral hearing; or

(C) in an oral hearing following his written explanations;

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

(iv) the termination is effected not later than 7 days after the worker has answered the charge made against him –

(A) in writing;

(B) in an oral hearing; or

(C) in an oral hearing following his written explanations,

whichever is applicable.



- 
- (D) by inserting, after paragraph (b), the following new paragraph –
- (ba) for the purpose of paragraph (b)(iii), where a worker is given an opportunity to answer any charge in an oral hearing following his written explanations, the 7 days’ notice shall be counted only in respect of the written explanations;
- (iii) in subsection (6) –
- (A) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) the worker has been given an opportunity to answer any charge made against him in relation to his alleged poor performance and the worker has been given at least 7 days’ notice to answer any charge against him –
      - (i) in writing;
      - (ii) in an oral hearing; or
      - (iii) in an oral hearing following his written explanations;
  - (B) by inserting, after paragraph (a), the following new paragraph –
    - (aa) for the purpose of paragraph (b)(iii), where a worker is given an opportunity to answer any charge in an oral hearing

following his written explanations, the 7 days' notice shall be counted only in respect of the written explanations;

- (n) by inserting, after section 69, the following new section –

**69A. Reinstatement**

(1) Where an employer terminates the employment of a worker for any reason, other than reasons related to reduction of workforce or closure of enterprises under Sub-part III, the worker may, instead of claiming severance allowance under section 69(4), register a complaint with the supervising officer to claim reinstatement.

(2) The supervising officer may, where he is of the opinion that the worker has a bona fide case for reinstatement, refer the matter to the Tribunal.

(3) In this section –

“reinstatement” has the same meaning as in the Employment Relations Act.

- (o) in section 72 –

(i) by repealing subsection (8) and replacing it by the following subsection –

(8) Where the employment of a worker is terminated in breach of subsection (1), (1A), (5), (5A) or (6), or where an employer has failed to comply with an order of the Board under subsection (9), the worker may apply to the Board for an order directing his employer –

- (a) to reinstate him in his former employment with payment of remuneration from the date of the termination of his employment to the date of his reinstatement; or

- 
- (b) to pay him severance allowance at the rate specified in section 70(1).
- (ii) by repealing subsections (9), (10) and (11) and replacing them by the following subsections –
- (9) Where the Board finds that the reasons of the notification made under subsections (5) or (5A) are unjustified, the Board shall make an order for the employer not to reduce his workforce or close down his enterprise.
- (10) Where the Board finds that the termination of employment referred to in subsection (8) is unjustified or where the employer has failed to comply with an order of the Board under subsection (9), the Board shall –
- (a) with the consent of the worker, order the employer to reinstate the worker in his former employment, with payment of remuneration from the date of termination to the date of his reinstatement; or
- (b) subject to paragraph (b), order the employer to pay the worker severance allowance at the rate specified in section 70(1).
- (11) Where, following an order of the Board, an employer terminates the employment of a worker, the worker shall be entitled to 30 days' wages as indemnity in lieu of notice.
- (p) in section 74(1A)(c)(i), by deleting the words “by the parties” and replacing them by the words “by the parties and shall be enforced in the same manner as an order of the Industrial Court”;

- (q) in section 77, by repealing paragraph (c) and replacing it by the following paragraph –
  - (c) the amount representing the balance between the industrial injury benefit calculated in accordance with section 25(2) of the Social Contribution and Social Benefits Act 2021 and the maximum appropriate basic wage or salary specified in Part II of the First Schedule to the Social Contribution and Social Benefits Act 2021; and
  
- (r) in section 78(2), by repealing paragraph (c) and replacing it by the following paragraph –
  - (c) the amount representing the balance between the industrial injury benefit calculated in accordance with section 25(2) of the Social Contribution and Social Benefits Act 2021 and the maximum appropriate basic wage or salary specified in Part II of the First Schedule to the Social Contribution and Social Benefits Act 2021;
  
- (s) in section 84(10) –
  - (i) in the definition of “basic wage or salary”, in paragraph (b), by deleting the words “basic wage or salary as specified in the Second Schedule to the National Savings Fund (Collection of Contributions) Regulations 1997” and replacing them by the words “basic wage or salary specified in Part II of the First Schedule to the Social Contribution and Social Benefits Act 2021”;
  - (ii) in the definition of “worker”, in paragraph (b), by deleting the words “section 13(1) of the National Pensions Act” and replacing them by the words “section 4(1) of the Social Contribution and Social Benefits Act 2021”;

- (t) by repealing section 85 and replacing it by the following section –

**85. Industrial injury benefit**

(1) The balance of injury benefit calculated in accordance with section 78(2)(c) shall be transferred to the Ministry to guarantee the worker having suffered industrial injury resulting in temporary total incapacity for work, an industrial injury benefit representing 100 per cent of the basic wage or salary specified in Part II of the First Schedule to the Social Contribution and Social Benefits Act 2021.

- (2) In this section –

“Ministry” means the Ministry responsible for the subject of social security.

- (u) in section 87 –

(i) in the definition of “appropriate retiring age”, by adding the following new paragraph, the word “or” being added at the end of paragraph (b) and the word “or” at the end of paragraph (a) being deleted –

- (c) in accordance with section 98(1)(a)(iv), (v) or (vi), retire before attaining the age of 60;

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

“self-employed” –

(a) means a person who works for his own account; and

(b) includes a person who has in his employment up to 5 workers;

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

“employer” includes a self-employed who has in his employment up to 5 workers;

“Financial Services Commission” means the Financial Services Commission established under the Financial Services Act;

“resignation” includes cessation of work, abandonment of work or breach of contract;

(v) in section 89, by deleting the words “legal heirs” wherever they appear and replacing them by the words “legal heirs or legal representative”;

(w) in section 90 –

(i) in subsection (1)(c)(ii), by deleting the words “private pension scheme” and replacing them by the words “private pension scheme where the share of the employer’s rate of contribution is not less than the rate prescribed in the Workers’ Rights (Portable Retirement Gratuity Fund) Regulations 2020, as certified in writing by the actuary of the private pension scheme”;

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

(2) (a) The share of contribution of an employer to the Sugar Industry Pension Fund or any other pension fund set up under the Sugar Industry Pension Fund Act shall not be less than the rate prescribed in the Workers’ Rights (Portable Retirement Gratuity Fund) Regulations 2020.

(b) The employer of a worker referred to in subsection (1)(c)(ii) shall submit to the supervising officer an actuarial certificate certifying that the rate of contribution is in accordance with the rate prescribed in the Workers’ Rights (Portable Retirement Gratuity Fund) Regulations 2020.

(iii) by adding the following new subsection –

(3) Where an employer fails to comply with subsection (1) or (2), he shall commit an offence and shall, on conviction, be liable to a fine of not less than 50,000 rupees and not exceeding 150,000 rupees and to imprisonment for a term not exceeding 12 months.

(x) by inserting, after section 90, the following new section –

**90A. Issue of certificate**

(1) Subject to subsection (2), the employer of a worker referred to in section 90(1)(c)(ii) shall submit to the Director-General a certificate issued by the Financial Services Commission certifying that he has a private pension scheme satisfying the eligibility criteria required under that subsection.

(2) The Financial Services Commission may withdraw the certificate, subject to such terms and conditions as may be specified in FSC Rules, where an employer –

- (a) does not satisfy the eligibility criteria required under section 90(1)(c)(ii); or
- (b) has not paid contributions for more than 3 months in accordance with rule 9 of the Private Pension Schemes (Administration) Rules 2014.

(3) The administrator of the private pension scheme shall, prior to being issued with a certificate under subsection (1), submit a certificate from the actuary of the scheme and a resolution from its governing body that the employer is complying with the eligibility criteria required under section 90(1)(c)(ii).

(4) Where an employer who sponsors or participates in a private pension scheme and who has been issued with a certificate by the Financial Services Commission prior to the commencement of section 90A does not meet the eligibility

criteria required under section 90(1)(c)(ii), the administrator of its private pension scheme shall, by 31 December 2023 at latest, submit to the Financial Services Commission an actuarial certificate certifying that the rate of contribution is not less than the rate prescribed in the Workers' Rights (Portable Retirement Gratuity Fund) Regulations 2020.

- (5) This section shall apply only to –
  - (a) a defined contribution scheme; or
  - (b) the defined contribution section of a private pension scheme having both a defined benefit section and a defined contribution section.
- (6) For the purpose of this section –
  - “defined contribution scheme” has the same meaning as in the Private Pension Schemes Act;
  - “FSC Rules” has the same meaning as in the Financial Services Act.
- (y) in section 95 –
  - (i) in subsection (2), by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) (i) in the case of a worker whose employment is terminated, be paid as from the date of employment with the employer;
    - (ii) in the case of a worker who has resigned, be paid as from 1 January 2020,to the Director-General in the same manner as specified in section 94, not later than one month after the date of termination of employment or the date of resignation of the worker, as the case may be; or



- 
- (ii) by inserting, after subsection (2), the following new subsection –
- (2A) (a) An employer shall –
- (i) where his worker retires in circumstances specified in section 98;
- (ii) where his worker dies,
- pay to him, or his legal heirs or legal representative, as the case may be, a gratuity computed in accordance with section 96(4) in lieu of contributions for his past services.
- (b) A worker, his legal heirs or legal representative, as the case may be, who is not or are not paid in accordance with paragraph (a), shall register a complaint with the supervising officer.
- (c) The employer shall pay the gratuity –
- (i) to the worker not later than the last day of his employment; or
- (ii) to the legal heirs or legal representative of the deceased worker, on submission of relevant legal documents.
- (iii) in subsection (3)(b), by deleting the words “retires or dies” and replacing them by the word “resigns”;
- (z) by inserting, after section 95, the following new section –
- 95A. Contributions for past length of service in other circumstances**
- (1) An employer who has insured a worker in a private pension scheme, in the Sugar Industry Pension Fund

or in any other pension fund set up under the Sugar Industry Pension Fund Act on or after 1 January 2020 shall, subject to subsection (3), pay to the Director-General, on termination of employment, resignation, retirement or death of the worker, any contribution computed in accordance with section 96(4) or any other enactment for any past length of service, where contributions were not made to the relevant pension scheme or fund from the period commencing on the date the worker was employed up to the date preceding the date when the worker was insured in the scheme.

(2) An employer who has insured a worker in a private pension scheme, in the Sugar Industry Pension Fund or in any other pension fund set up under the Sugar Industry Pension Fund Act before 1 January 2020 shall, subject to subsection (3), pay to the relevant pension scheme or fund, on the termination of employment, resignation, retirement or death of the worker, any contribution for any past length of service, where contributions were not made from the period commencing on the date the worker was employed up to the date preceding the date when the worker was insured.

(3) For the purpose of subsection (1), where a worker who was in employment prior to 1 January 2020 resigns from his employment, the contribution for any past length of service shall start as from 1 January 2020.

(aa) in section 96 –

- (i) in subsections (1)(a) and (2)(a), by inserting, after the words “notify the employer”, the words “and the worker”;
- (ii) in subsection (3), by inserting, after the words “notify the employer”, the words “and the worker, his legal heirs or legal representative, as the case may be”;
- (iii) in subsection (4)(b), by deleting the words “amount of lump sum payable under” and replacing them by the words “15 days’ final remuneration for every period of 12 months’ employment, computed in accordance with”;

- 
- (iv) in subsections (6)(a) and (7), by deleting the words “or legal heirs” and replacing them by the words “, legal heirs or legal representative”;
  - (v) by adding the following new subsection –
    - (9) Notwithstanding the amount of gratuity determined by the Board under the Sugar Industry Pension Fund Act, any worker whose pension benefits are covered under the Sugar Industry Pension Fund Act shall be entitled to a gratuity which shall not be less than the lump sum calculated in accordance with subsection (4).
- (ab) in section 98 –
- (i) in subsection (1) –
    - (A) in paragraph (a), by adding the following new subparagraph, the word “or” being added at the end of subparagraph (v) and the word “or” at the end of subparagraphs (iii) and (iv) being deleted –
      - (vi) voluntarily retires, before attaining the age of 60, after having completed 436 months with the same employer with whom he was in employment at the commencement of this subparagraph or one or more employers with whom he was in employment thereafter;
    - (B) in paragraph (c), by deleting the words “legal heirs of a worker, or the legal heirs of a self-employed” and replacing them by the words “legal heirs or legal representative of a worker, or legal heirs or legal representative of a self-employed”;

- (ii) in subsection (2) –
  - (A) in paragraph (a), by deleting the words “or by the legal heirs” and replacing them by the words “, by the legal heirs or by the legal representative”;
  - (B) in paragraph (b), by deleting the words “or his legal heirs” wherever they appear and replacing them by the words “, his legal heirs or his legal representative”;
- (ac) in section 99 –
  - (i) in subsection (1), by deleting the words “legal heirs” and replacing them by the words “legal heirs or legal representative”;
  - (ii) in subsection (2), by deleting the words “or to his legal heirs” wherever they appear and replacing them by the words “, his legal heirs or legal representative”;
  - (iii) by repealing subsection (3) and replacing it by the following subsection –
    - (3) (a) The gratuity under subsection (2)(a) shall be paid in 2 instalments as follows –
      - (i) 90 per cent of the value of the accumulated fund shall be paid on the date of the retirement of the worker, for the period starting from the date of employment, up to 2 months prior to the date of retirement; and
      - (ii) the balance shall be paid 2 months following the retirement of the worker.
    - (b) Where the worker opts to retire before the retirement age, he shall notify his employer one month before his retirement date and the employer shall, forthwith, inform the Director-General.

(iv) by adding the following new subsection –

(4) Where the terms and conditions of employment of a worker is covered by a collective agreement, the gratuity payable to the worker on his retirement or to his legal representative or legal heirs on his death, under the collective agreement, shall not be less than the lump sum calculated in accordance with section 96(4).

(ad) in section 100 –

(i) in subsection (1), by deleting the words “legal heirs” and replacing them by the words “legal heirs or legal representative”;

(ii) in subsection (2), by deleting the words “or his legal heirs” wherever they appear and replacing them by the words “, legal heirs or legal representative”;

(iii) by adding the following new subsections –

(3) Where the terms and conditions of employment of a worker are covered by a collective agreement, the gratuity payable to the worker on his retirement or to his legal representative or legal heirs on his death, by the last employer, under the collective agreement, shall not be less than the lump sum calculated in accordance with section 96(4).

(4) (a) The gratuity under subsection (2)(a) shall be paid in 2 instalments as follows –

(i) 90 per cent of the value of the accumulated fund shall be paid on the date of the retirement of the worker, for the period starting from the date of employment, up to 2 months prior to the date of retirement; and

- (ii) the balance shall be paid 2 months following the retirement of the worker;

(b) Where the worker opts to retire before the retirement age, he shall notify his employer one month before his retirement date and the employer shall, forthwith, inform the Director-General.

- (ae) by inserting, after section 100, the following new section –

**100A. Computation of gratuity or lump sum**

For the purpose of computation of gratuity or lump sum under sections 95, 96, 99 and 100 –

- (a) the notional calculation for a full-time worker shall be in accordance with section 25;
- (b) the notional calculation for a part-time worker shall be in accordance with the following formula –

$$D = \frac{M \times 12}{N \times 52}$$

where –

“D” means daily wage;

“M” means monthly wages;

“N” means number of days worked in a week.

- (af) in section 102 –

- (i) in subsection (4), by deleting the words “or legal heirs” and replacing them by the words “, his legal heirs or legal representative”;
- (ii) by adding the following new subsections –

(6) Any employer who fails to comply with subsection (5) shall commit an offence and shall, on conviction, be liable to a fine of not less than 50,000 rupees and not exceeding 150,000 rupees and to imprisonment for a term not exceeding 12 months.

- 
- (7) The administrator shall, on a quarterly basis, publish the return on investment on contributions made to the Fund.
- (ag) in section 108(1), by repealing paragraphs (b) and (c);
- (ah) in section 109(6), by repealing paragraph (b) and replacing it by the following paragraph –
- (b) a month shall be taken to consist of –
- (i) 26 days in the case of a worker employed on a 6-day week; and
- (ii) 22 days in the case of a worker employed on a 5-day week.
- (ai) in section 110, by deleting the words “legal heirs” wherever they appear and replacing them by the words “legal heirs or legal representative”;
- (aj) in section 114(7), by inserting, in the appropriate alphabetical order, the following new definition –
- “sexual harassment” has the same meaning as in the Equal Opportunities Act;
- (ak) in section 120, by adding the following new subsections –
- (5) The supervising officer may refer a complaint reported by a worker under subsection (1), to the Commission for conciliation or mediation.
- (6) Where the supervising officer is informed by the Commission that the complaint referred to it under subsection (5) –
- (a) has been resolved by way of an agreement, no further action shall be taken on the complaint;
- (b) has not been resolved, the supervising officer may proceed with any action as he is empowered to take in accordance with any provision of the Act.

- (7) In this section –
- “Commission” means the Commission for Conciliation and Mediation established under section 87 of the Employment Relations Act.
- (al) in section 127(6A), in paragraph (a), by deleting the words “or to his legal heirs” and replacing them by the words “his legal heirs or his legal representative”.

## **82. Social Aid Regulations 1984 amended**

The Social Aid Regulations 1984 are amended –

- (a) in regulation 15(1) –
- (i) in subparagraph (p) –
- (A) in sub subparagraph (ii), by deleting the word “paragraph” wherever it appears and replacing it by the word “subparagraph”;
- (B) by adding the following new sub subparagraph, the comma at the end of sub subparagraph (ii) being deleted and replaced by a semicolon –
- (ii) a surviving spouse allowance under subparagraph (v), and would have been eligible to receive social aid under section 3(1A) of the Act or subparagraph (o) if she were not in receipt of the surviving spouse allowance,
- (ii) by adding the following new subparagraph, the full stop at the end of subparagraph (u) being deleted and replaced by a semicolon –
- (v) an applicant who is, pursuant to section 4A (1) and (2) of the National Pensions Act, one of the surviving



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female spouses of a deceased person, a surviving spouse allowance, together with child allowance, for not more than 3 children, payable under the National Pensions Act, provided that –

- (i) the religious marriage is, in accordance with the Civil Status (Muslim Family Council) Regulations 2005, registered with the Muslim Family Council;
  - (ii) the applicant has not contracted any civil or religious marriage after the death of her spouse;
  - (iii) is under the age of 60; and
  - (iv) is not in receipt of –
    - (A) social aid under section 3(1A) of the Act or subparagraph (o) or (r); or
    - (B) an invalid's basic pension, a widow's basic pension or a survivor's pension under the National Pensions Act.
- (b) by adding the following new regulation –
- 18.** (1) An application for a surviving spouse allowance under regulation 15(v) shall be –
- (a) made to the Permanent Secretary in such form as he may approve;

- (b) accompanied by a certificate from the Muslim Family Council certifying that the religious marriage of the surviving spouse has, pursuant to the Civil Status (Muslim Family Council) Regulations 2005, been registered;
- (c) made not later than 3 months after the date on which her religious marriage has been registered; and
- (d) accompanied by such other documents as the Permanent Secretary may, in the circumstances, require.

(2) Where the Permanent Secretary grants an application under paragraph (1), he shall, where the applicant is one of the surviving female spouses of a deceased person, pay to her a surviving spouse allowance, the amount of which shall, depending on the number of surviving female spouses, be divided in equal proportion to the rate of the widow's basic pension.

### **83. Civil Status (Muslim Family Council) Regulations 2005 amended**

The Civil Status (Muslim Family Council) Regulations 2005 are amended –

- (a) in regulation 2, by adding the following new definition, the full stop at the end of the definition of “Council” being deleted and replaced by a semicolon –  
“surviving female spouse” means the surviving female spouse of a deceased person with whom she had contracted a religious marriage in accordance with Muslim rites.
- (b) in regulation 4, by deleting the words “shall, within 7 days of” and replacing them by the words “and both spouses to the marriage shall, not later than 21 days after”.

- (c) by inserting, after regulation 4, the following new regulation –
- 4A.** (1) Where a religious marriage is celebrated in accordance with Muslim rites, other than civilly, during the period –
- (a) (i) starting on 1 January 1982 and ending on 13 November 1987; or
  - (ii) starting on 1 December 1990 and ending on 31 August 2022; and
  - (b) the religious marriage is, on 22 September 2022, not registered with the Council,

both spouses or the surviving female spouse, as the case may be, may, not later than 31 December 2022, make an application to the Council for registration of the marriage.

(2) An application under paragraph (1) shall be made in the form set out in the First Schedule and shall –

- (a) be accompanied by all the supporting documents specified in the form; and
- (b) be supported by an affidavit in the form set out in the Second Schedule, solemnly affirmed or sworn by 2 witnesses, where one of the 2 witnesses shall be a public officer not below the level of Office Management Assistant, a police officer not below the rank of inspector or a member of a recognised professional body.

(3) Where the Council is satisfied that the religious marriage was duly celebrated, it shall register the marriage and issue a certificate thereof to the applicant.

- (d) by revoking regulation 5 and replacing it by the following regulation –

**5.** The Council shall –

- (a) on receipt of the particulars specified in regulation 4; or

- (b) on registering a marriage pursuant to regulation 4A,  
enter the particulars in the register kept under section 30(a) of the Act.
- (e) by inserting, after regulation 5, the following new regulation –  
**5A.** Where a male person contracts a religious marriage in accordance with Muslim rites, without being civilly married, to more than one female person, the Council shall inform the Permanent Secretary of the Ministry responsible for the subject of social security.
- (f) by adding the First Schedule and Second Schedule set out in the Twelfth Schedule and Thirteenth Schedule to this Act, respectively.

#### **84. Validation of resolution**

The resolution adopted by the National Assembly on 7 June 2022 is validated.

#### **85. Commencement**

(1) Sections 2(e)(i), 3, 36(a) and (b) 44, 52, 56 and 62(c) shall come into operation on 1 January 2023.

(2) Sections 11(e), (f)(i) and (g), 28(c), (d) and (e), 31(a) insofar as it relates to the definitions “BEPS”, “GloBE Rules”, “MNE Group”, “Qualified Domestic Minimum Top-up Tax” and “Top-up Tax” and (b) and 78(j), (p) and (v) shall come into operation on a date to be fixed by Proclamation.

(3) Sections 11(b)(i), 12, 13(b)(i) and (ii), (c), (j), (m), (o) and (u), 31(n) and (aa) and 78(c), (d), (e), (g), (h), (i), (k), (l), (q) and (u)(ii) shall come into operation on 3 October 2022.

(4) Section 13(f) shall be deemed to have come into operation on 10 August 2021.

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(5) Sections 13(i)(i) insofar as it relates to sections 49,67,127A and 156A, (l)(i) and (ii) and (r)(ii), 22(d), 36(c), 43(d)(i)(A) and (k)(i) and 63 shall come into operation on 2 September 2022.

(6) Sections 13(i)(i) insofar as it relates to regulations 20A, 22, 45 and 45A and 43(k)(ii) shall come into operation on 1 December 2022.

(7) Section 13(v) shall be deemed to have come into operation on 10 March 2021.

(8) Sections 18, 21(h), (i), (j)(A)(III) and (k), 48(a)(i) and (v), 50(b), 67 except for paragraph (a)(i), 68 and 81 shall be deemed to have come into operation on 1 July 2022.

(9) Sections 21(j)(A)(I) and (II) and 62(d) shall be deemed to have come into operation on 8 June 2022.

(10) Section 21(j)(A)(IV) shall come into operation on 1 July 2025.

(11) Section 28(a)(ii), (b) and (g)(i)(B) insofar as it relates to paragraph (q) shall be deemed to have come into operation on 21 April 2022.

(12) Section 30(c), in the definition of “employee”, in so far as it relates to paragraph (b)(iii) shall be deemed to have come into operation on 1 September 2020.

(13) Section 31(d)(i), (e), (f), (g), (h), (m), (x), (y)(i) and (z) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2022 and in respect of every subsequent income year.

(14) Section 31(d)(ii) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2021 and in respect of every subsequent income year.

(15) Section 31(i) and (y)(ii) insofar as it relates to items 57, 58 and 59 shall come into operation in respect of the year of assessment commencing on 1 July 2023 and in respect of every subsequent year of assessment.

(16) Section 31(y)(ii) insofar as it relates to item 60 shall be deemed to have come into operation in respect of the income year commencing on 1 July 2022.

(17) Sections 36(g)(i) shall be deemed to have come into operation on 1 July 2016.

(18) Sections 38(a) and 69(a) shall be deemed to have come into operation on 12 May 2022.

(19) Section 54(a) shall be deemed to have come into operation on 1 July 2010.

(20) Sections 54(b) and 71(d) shall be deemed to have come into operation on 1 January 2013.

(21) Section 62(f)(i)(A) to (D) and (ii)(A) and (B) shall be deemed to have come into operation on 12 June 2021.

(22) Section 74 shall be deemed to have come into operation on 1 June 2020.

(23) Section 78(r) and (s)(ii) shall be deemed to have come into operation on 1 January 2022.

Passed by the National Assembly on the twenty ninth day of July two thousand and twenty two.

**Urmeelah Devi Ramchurn (Ms)**  
*Acting Clerk of the National Assembly*

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**FIRST SCHEDULE**

[Section 2(r)]

**SEVENTH SCHEDULE**

[Sections 41B(2)(b) and 41C(2)(b)]

**PART I – FEE FOR ANIMAL BREEDER PERMIT**

<b>Number of female animals kept for breeding</b>	<b>(Rs)</b>
1-5	5,000
6-10	10,000
More than 10	25,000

**PART II – RENEWAL FEE FOR ANIMAL BREEDER PERMIT**

<b>Number of female animals kept for breeding</b>	<b>(Rs)</b>
1-5	2,500
6-10	5,000
More than 10	12,500

**SECOND SCHEDULE**

[Section 2(r)]

**EIGHTH SCHEDULE**

[Sections 41H(2)(b) and 41J(2)(b)]

**PART I**

	<b>FEE (Rs)</b>
Issue of Animal Trainer Permit	10,000

**PART II**

	<b>FEE (Rs)</b>
Renewal of Animal Trainer Permit	5,000

**THIRD SCHEDULE**  
[Section 7]

**THIRD SCHEDULE**  
[Section 5]

**PART A – CERTIFICATE OF PERSON HAVING CLEAN RECORD**



**REPUBLIC OF MAURITIUS**  
**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
**CERTIFICATE OF CHARACTER**

Reference No. ....

On the application made on ..... by .....  
..... of .....  
..... on his behalf/on behalf of his worker\* .....  
..... born on ..... in .....  
.....

I, ....., the Director of Public Prosecutions/  
on behalf of the Director of Public Prosecutions\*, in and for Mauritius, have the  
honour to inform whoever it may concern that the abovenamed has, as at .....  
....., not been convicted of any crime or misdemeanour in  
Mauritius.

CHAMBERS, PORT LOUIS

.....  
Signature



.....  
Date approved and signed

.....  
Date issued

\* Delete as appropriate

- (1) This document is digitally signed and computer generated on #Date#. Any amendments in this certificate makes it invalid.
- (2) To verify the authenticity of this certificate, scan the QR Code or access the website <https://certificateofcharacter.govmu.org>.
- (3) Note: An applicant shall not make an application for a new certificate of character unless a period of 3 months has elapsed from the date of issue of his last certificate.



## SCHEDULE - continued

PART B – ATTESTATION DE CASIER JUDICIAIRE POUR UNE  
PERSONNE N'AYANT PAS ÉTÉ CONDAMNÉ

**RÉPUBLIQUE DE MAURICE**  
**BUREAU DU DIRECTEUR DES POURSUITES PUBLIQUES**  
**ATTESTATION DE CASIER JUDICIAIRE**

Numéro de référence .....

Suite à une demande faite le ..... par  
 ..... résidant à  
 ....., en son nom/ au nom de son  
 employé(e)\* .....  
 né(e) le ..... à .....

Je soussigné(e) ....., le Directeur des  
 Poursuites Publiques de la République de Maurice déclare/déclare au nom du  
 Directeur des Poursuites Publiques de la République de Maurice\*, qu'au  
 ....., les casiers judiciaires tenus à  
 Maurice démontrent que la personne susnommée n'a pas fait l'objet d'une  
 condamnation criminelle ou correctionnelle.

LE PARQUET, PORT LOUIS

.....  
 Signature



.....  
 Date approuvé et signé

.....  
 Date de délivrance

*\*Rayez les mentions inutiles*

- (1) Ceci est un document signé numériquement et généré par ordinateur le #Date#.
- (2) Toute modification de ce certificat le rend invalide. Pour vérifier l'authenticité de ce certificat, scannez le QR Code ou accédez le site web <https://certificateofcharacter.govmu.org>.
- (3) Trois mois s'est écoulé à compter de la date de délivrance de son dernier certificat.
- (4) N.B. Le 'Casier Judiciaire', tel qu'il existe en France, n'est pas prévu par les lois de la République de Maurice et qu'en lieu et place d'un extrait de 'Casier Judiciaire' le Bureau du Directeur des Poursuites Publiques délivre le présent certificat.

SCHEDULE - continued

PART C – CERTIFICATE OF CONVICTED PERSON



REPUBLIC OF MAURITIUS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

CERTIFICATE OF CHARACTER

Reference No. ....

On the application made on ..... by.....  
.....of.....  
.....on his behalf/on behalf of his worker\*.....,  
born on ..... in .....

I, ....., Director of Public Prosecutions/  
on behalf of the Director of Public Prosecutions\*, in and for Mauritius, have  
the honour to inform whoever it may concern that the abovenamed has, as at  
....., been convicted and sentenced in Mauritius  
in respect of the following crime(s) and/or misdemeanour(s) –

.....  
.....  
.....

CHAMBERS, PORT LOUIS

.....

Signature



.....  
Date approved and signed

.....  
Date issued

*\*Delete as appropriate*

(1) This document is digitally signed and computer generated on #Date#. Any amendments in this certificate makes it invalid.

(2) To verify the authenticity of this certificate, scan the QR Code or access the website <https://certificateofcharacter.govmu.org>.

(3) Note: An applicant shall not make an application for a new certificate of character unless a period of 3 months has elapsed from the date of issue of his last certificate.

**SCHEDULE - continued**  
**PART D – ATTESTATION DE CASIER JUDICIAIRE POUR**  
**UNE PERSONNE CONDAMNÉ**



**RÉPUBLIQUE DE MAURICE**  
**BUREAU DU DIRECTEUR DES POURSUITES PUBLIQUES**  
**ATTESTATION DE CASIER JUDICIAIRE**

Numéro de référence .....

Suite à une demande faite le.....  
 par.....résidant à .....en son nom/au nom de son  
 employé(e)\*.....  
 né(e) le ..... à .....

Je soussigné(e) ....., le Directeur des Poursuites  
 Publiques de la République de Maurice déclare/déclare au nom du Directeur  
 des Poursuites Publiques de la République de Maurice\*, que les casiers  
 judiciaires tenus à Maurice démontrent que la personne susnommée a fait,  
 au....., l'objet des condamnations  
 criminelles ou correctionnelles et encouru les peines suivantes –

.....  
 .....

LE PARQUET, PORT LOUIS

.....

Signature



Date approuvé et signé

.....  
 Date de délivrance

\* Rayez les mentions inutiles

- (1) Ceci est un document signé numériquement et généré par ordinateur le #Date#.
- (2) Toute modification de ce certificat le rend invalide. Pour vérifier l'authenticité de ce certificat, scannez le QR Code ou accédez le site web<https://certificateofcharacter.govmu.org>.
- (3) Trois mois s'est écoulé à compter de la date de délivrance de son dernier certificat.
- (4) N.B. Le 'Casier Judiciaire', tel qu'il existe en France, n'est pas prévu par les lois de la République de Maurice et qu'en lieu et place d'un extrait de 'Casier Judiciaire' le Bureau du Directeur des Poursuites Publiques délivre le présent certificat.

**FOURTH SCHEDULE**  
[Section 21(j)(A)(I) and (II)]

**PART I**

2202.91.00,	2203.00.11,	2203.00.19,	2203.00.91,	2203.00.99,
2204.10.10,	2204.10.90,	2204.21.11,	2204.21.19,	2204.21.21,
2204.21.29,	2204.21.91,	2204.21.99,	2204.22.10,	2204.22.90,
2204.29.10,	2204.29.21,	2204.29.29,	2204.29.30,	2204.29.91,
2204.29.99,	2205.10.90,	2205.90.10,	2205.90.90,	2206.00.10,
2206.00.21,	2206.00.29,	2206.00.31,	2206.00.39,	2206.00.41,
2206.00.42,	2206.00.43,	2206.00.49,	2206.00.51,	2206.00.59,
2206.00.61,	2206.00.62,	2206.00.63,	2206.00.71,	2206.00.72,
2206.00.73,	2206.00.81,	2206.00.82,	2206.00.83,	2206.00.91,
2206.00.99,	2208.20.11,	2208.20.19,	2208.20.21,	2208.20.22,
2208.20.29,	2208.20.90,	2208.30.10,	2208.30.90,	2208.40.10,
2208.40.20,	2208.40.30,	2208.40.40,	2208.40.90,	2208.50.11,
2208.50.19,	2208.50.21,	2208.50.29,	2208.50.91,	2208.50.99,
2208.60.10,	2208.60.20,	2208.60.30,	2208.60.90,	2208.70.11,
2208.70.19,	2208.70.90,	2208.90.11,	2208.90.12,	2208.90.19,
2208.90.21,	2208.90.22,	2208.90.23,	2208.90.29,	2208.90.31,
2208.90.39,	2208.90.61,	2208.90.69,	2208.90.91,	2208.90.99,
2402.10.10,	2402.10.90,	2402.20.00,	2402.90.10,	2402.90.90

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Non-alcoholic beer			
	2202.91.10	--- In can	L	Specific duty per gram/per unit	6 cents per gram of sugar plus Rs 2 per can
	2202.91.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
22.03		Beer made from malt:			
		--- Of an alcoholic strength not exceeding 9 degrees			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2203.00.11	---- In can	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 48 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre	Rs 66.65 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 66.65 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.10.10	--- Champagne	L	Specific duty per unit	Rs 1,118 per litre
	2204.10.90	--- Other	L	Specific duty per unit	Rs 234.75 per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2 L or less			
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per unit	Rs 278.85 per litre

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.21.19	---- Other	L	Specific duty per unit	Rs 278.85 per litre
		--- In cans not exceeding 330 ml:			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
	2204.21.29	---- Other	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
		--- Other			
	2204.21.91	---- Obtained by mixing sprits of cane or cane products	L	Specific duty per litre	Rs 234.75 per litre
	2204.21.99	---- Other	L	Specific duty per litre	Rs 234.75 per litre
		-- In containers holding more than 2 L but not more than 10 L:			



## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 234.75 per litre
	2204.22.90	--- Other	L	Specific duty per litre	Rs 234.75 per litre
		-- Other			
	2204.29.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 134 per litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 278.85 per litre

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.29.29	---- Other	L	Specific duty per litre	Rs 278.85 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 167.45 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 234.75 per litre
	2204.29.99	---- Other	L	Specific duty per litre	Rs 234.75 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 234.75 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 134 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 234.75 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 38.85 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 83.30 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 83.30 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre	Rs 38.85 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 38.85 per litre
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 48 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre	Rs 66.65 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 66.65 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre	Rs 52.90 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 52.90 per litre

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 83.30 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 129.50 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 129.50 per litre
		--- Island wine and fortified Island wine:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 38.85 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 83.30 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 83.30 per litre
		---			
		Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 101.30 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 152 per litre

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 152 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre	Rs 167.45 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 167.45 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			



## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Spirits obtained by distilling grape wine or grape marc:			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Cod	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.50.29	---- Other	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Liqueurs and cordials:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre	Rs 447.25 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 447.25 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 447.25 per litre absolute alcohol
		- Other:			
		--- Eau de vie:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre	Rs 62.60 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 62.60 per litre



## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre	Rs 62.60 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 62.60 per litre
		---			
		Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		---			
		Admixed spirits:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Good	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,032.80 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,032.80 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 12,480 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 21,373 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 6,188 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 12,480 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 6,188 per thousand

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**SIXTH SCHEDULE**  
**FIFTH SCHEDULE**  
[Section 21(j)(A)(III) and (IV)]

**PART I**

1704.10.90,	1704.90.00,	1806.20.10,	1806.20.90,	1806.31.10,
1806.31.90,	1806.32.10,	1806.32.90,	1806.90.11,	1806.90.19,
1806.90.91,	1806.90.99,	1901.20.10,	1901.20.90,	1904.10.10,
1904.10.90,	1904.20.10,	1904.20.90,	1904.30.10,	1904.30.90,
1904.90.10,	1904.90.90,	1905.10.10,	1905.10.90,	1905.20.10,
1905.20.90,	1905.31.10,	1905.31.90,	1905.32.10,	1905.32.90,
1905.40.91,	1905.40.99,	1905.90.31,	1905.90.39,	1905.90.91,
1905.90.99,	2006.00.11,	2006.00.19,	2007.91.10,	2007.91.90,
2007.99.10,	2007.99.90,	2008.11.11,	2008.11.19,	2008.11.91,
2008.11.99,	2008.19.10,	2008.19.90,	2008.20.10,	2008.20.90,
2008.30.10,	2008.30.90,	2008.40.10,	2008.40.90,	2008.50.10,
2008.50.90,	2008.60.10,	2008.60.90,	2008.70.10,	2008.70.90,
2008.80.10,	2008.80.90,	2008.91.10,	2008.91.90,	2008.93.10,
2008.93.90,	2008.97.10,	2008.97.90,	2008.99.10,	2008.99.90
2105.00.10	2105.00.90,	2106.90.81,	2106.90.89	

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**SCHEDULE - continued**
**PART II**

<b>Column 1</b>		<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Heading</b>	<b>H.S. Code</b>	<b>Excisable Goods</b>	<b>Statistical Unit</b>	<b>Taxable Base</b>	<b>Rate of Excise Duty</b>
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10.00	- Chewing gum, whether or not sugar-coated	Kg	Specific duty per gram	6 cents per gram of sugar
	1704.90.00	- Other	Kg	Specific duty per gram	6 cents per gram of sugar
18.06		Chocolate and other food preparations containing cocoa.			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other preparations in blocks, slabs or bars weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg:			
	1806.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.20.90	--- Other	Kg	Specific duty per gram	0

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Filled:			
	1806.31.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.31.90	--- Other	Kg	Specific duty per gram	0
		-- Not filled:			
	1806.32.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.32.90	--- Other	Kg	Specific duty per gram	0
		--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals:			



## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1806.90.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.90.19	---- Other	Kg	Specific duty per gram	0
		--- Other:			
	1806.90.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.90.99	---- Other	Kg	Specific duty per gram	0
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1901.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1901.20.90	--- Other	Kg	Specific duty per gram	0
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	1904.10.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.10.90	--- Other	Kg	Specific duty per gram	0

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
	1904.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.20.90	--- Other	Kg	Specific duty per gram	0
		- Bulgur wheat:			
	1904.30.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1904.30.90	--- Other	Kg	Specific duty per gram	0
		- Other:			
	1904.90.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.90.90	--- Other	Kg	Specific duty per gram	0
		- Crispbread:			
	1905.10.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.10.90	--- Other	Kg	Specific duty per gram	0
		- Gingerbread and the like:			
	1905.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.20.90	--- Other	Kg	Specific duty per gram	0

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Sweet biscuits:			
	1905.31.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.31.90	--- Other	Kg	Specific duty per gram	0
		-- Waffles and wafers:			
	1905.32.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.32.90	--- Other	Kg	Specific duty per gram	0
		--- Other:			
	1905.40.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.40.99	---- Other	Kg	Specific duty per gram	0

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals:			
	1905.90.31	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.90.39	---- Other	Kg	Specific duty per gram	0
		--- Other:			
	1905.90.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.90.99	---- Other	Kg	Specific duty per gram	0
20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	2006.00.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2006.00.19	---- Other	Kg	Specific duty per gram	0
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
		-- Citrus fruit:			
	2007.91.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2007.91.90	--- Other	Kg	Specific duty per gram	0

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Other:			
	2007.99.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2007.99.90	--- Other	Kg	Specific duty per gram	0
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		-- Ground-nuts:			
		--- Peanut butter:			
	2008.11.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.11.19	---- Other	Kg	Specific duty per gram	0



## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	2008.11.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.11.99	---- Other	Kg	Specific duty per gram	0
		-- Other, including mixtures:			
	2008.19.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.19.90	--- Other	Kg	Specific duty per gram	0
		- Pineapples:			
	2008.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.20.90	--- Other	Kg	Specific duty per gram	0

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Citrus fruit:			
	2008.30.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.30.90	--- Other	Kg	Specific duty per gram	0
		- Pears:			
	2008.40.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.40.90	--- Other	Kg	Specific duty per gram	0
		- Apricots:			
	2008.50.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.50.90	--- Other	Kg	Specific duty per gram	0
		- Cherries:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2008.60.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.60.90	--- Other	Kg	Specific duty per gram	0
		- Peaches, including nectarines:			
	2008.70.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.70.90	--- Other	Kg	Specific duty per gram	0
		- Strawberries:			
	2008.80.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.80.90	--- Other	Kg	Specific duty per gram	0
		-- Palm hearts:			

SCHEDULE - *continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2008.91.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.91.90	--- Other	Kg	Specific duty per gram	0
		-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ); lingonberries ( <i>Vaccinium vitis-idaea</i> ):			
	2008.93.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.93.90	--- Other	Kg	Specific duty per gram	0
		-- Mixtures:			
	2008.97.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.97.90	--- Other	Kg	Specific duty per gram	0
		-- Other:			

## SCHEDULE - continued

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2008.99.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.99.90	--- Other	Kg	Specific duty per gram	0
21.05		Ice cream and other edible ice, whether or not containing cocoa.			
	2105.00.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2105.00.90	--- Other	Kg	Specific duty per gram	0
		--- Preparations intended to be used as beverages after dissolution:			
	2106.90.81	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2106.90.89	---- Other	Kg	Specific duty per gram	0

**SIXTH SCHEDULE**

[Section 21(k)]

**SEVENTH SCHEDULE**

[Section 52C(1)]

1. Electric motor car of H.S. Code 8703.80.11, 8703.80.12, 8703.80.91 or 8703.80.92
2. Electric motor vehicle for the transport of goods of H.S. Code  
8704.60.11, 8704.60.12, 8704.60.13, 8704.60.14, 8704.60.15,  
8704.60.16, 8704.60.17, 8704.60.18, 8704.60.21, 8704.60.22,  
8704.60.23, 8704.60.24, 8704.60.31, 8704.60.32, 8704.60.33,  
8704.60.34, 8704.60.35, 8704.60.41, 8704.60.42, 8704.60.43,  
8704.60.44, 8704.60.45, 8704.60.51, 8704.60.52, 8704.60.61  
or 8704.60.62

**SEVENTH SCHEDULE**

[Section 25(f)]

**SIXTH SCHEDULE**

[Section 77C(1)]

**GLOBAL ACTIVITIES**

2. Global headquarters administration
3. Global shared services
4. Global treasury activities

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**EIGHTH SCHEDULE**

[Section 67(f)]

**SECOND SCHEDULE**

[Section 2]

**RETIREMENT BENEFIT**

4,500 (Rs)

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**NINTH SCHEDULE**

[Section 67(g)]

**SIXTH SCHEDULE**

[Sections 2 and 30A]

**INJURY OR MEDICAL CONDITION****PART I**

Loss of arm at elbow

Loss of arm between wrist and elbow

Loss of hand at wrist

Loss of 4 fingers and thumb of one hand

Loss of leg between knee and hip

Loss of leg below knee

**PART II**

Paralysis of a whole limb (with some movements)

PARAPLEGIA/Hemiplegia (with some movements)

Grand Mal Epilepsy

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**TENTH SCHEDULE**

[Section 67(g)]

**SEVENTH SCHEDULE**

[Section 30B(1)]

**INCOME ALLOWANCE**

(Rs)

Monthly Income Allowance 1,000

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**ELEVENTH SCHEDULE**

[Section 78(v)]

**THIRTEENTH SCHEDULE**

[Section 27C(1)]

	<b>Goods and services</b>	<b>Rate of deduction (%)</b>
1.	Goods and services procured under a single contract and where the payment, exclusive of VAT, exceeds 300,000 rupees	40
2.	Goods procured under a contract and where the payment, exclusive of VAT, exceeds 100,000 rupees	30
3.	Services procured under a contract and where the payment, exclusive of VAT, exceeds 30,000 rupees	60

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**TWELFTH SCHEDULE**

[Section 83(f)]

**FIRST SCHEDULE**

[Regulation 4A(2)]

**MUSLIM FAMILY COUNCIL****FORM 1 – APPLICATION FOR TARDY REGISTRATION OF  
MUSLIM RELIGIOUS MARRIAGE (NIKAH) BY BOTH SPOUSES**

Date of application .....

**PART I – PARTICULARS OF SPOUSES****Sub-Part A – Bridegroom**

Surname .....

Other names .....

National Identity Card no. ....

Residential address .....

Occupation .....

Telephone no. .... Mobile no. ....

**Sub-Part B – Bride**

Surname .....

Other names .....

National Identity Card no. ....

Residential address .....

Occupation .....

Telephone no. .... Mobile no. ....

**SCHEDULE - continued****PART II – PARTICULARS OF NIKAH  
(MUSLIM RELIGIOUS MARRIAGE)**

Date of nikah .....

Place of nikah .....

Name of celebrant .....

Address of celebrant .....

Proof of nikah .....

**PART III - DECLARATION BY APPLICANTS**

(to be made in presence of Registration Officer)

We –

..... (full name  
of bridegroom) (IN BLOCK LETTERS)

and

..... (full name  
of bride) (IN BLOCK LETTERS)

do hereby declare that –

- (a) we contracted religious marriage (nikah) on .....  
(date/month/year);
- (b) we have not contracted any other civil marriage with another person;
- (c) the supporting documents referred to in Part D are duly enclosed; and
- (d) the information given by us and recorded in this form has been read over/translated and explained to us and is true and correct to the best of our knowledge and belief.

.....  
Signature (Bridegroom).....  
Signature (Bride).....  
Date.....  
Date

**SCHEDULE - continued**

**PART IV – SUPPORTING DOCUMENTS TO BE SUBMITTED**

Copy of birth certificate of both spouses      Submitted/Not submitted\*

Copy of National Identity Card of both spouses      Submitted/Not submitted\*

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**FOR OFFICE USE**

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.....  
Name of Officer

.....  
Signature

.....  
Date

This application has been verified and is recommended/not recommended\*.

.....  
Name of Officer

.....  
Occupation

.....  
Signature

.....  
Date

This application is approved/not approved\*.

.....  
Name of Registration Officer

.....  
Signature

.....  
Date

\* Delete as appropriate

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**SCHEDULE - continued****MUSLIM FAMILY COUNCIL****FORM 2 – APPLICATION FOR TARDY REGISTRATION OF MUSLIM  
RELIGIOUS MARRIAGE (NIKAH) BY SURVIVING SPOUSE**

Date of application .....

**PART I – PARTICULARS OF APPLICANT (SURVIVING SPOUSE)**

Surname .....

Other names .....

National Identity Card no. ....

Residential address .....

Occupation .....

Telephone no. .... Mobile no. ....

**PART II – PARTICULARS OF APPLICANT’S DECEASED PARTNER**

Surname .....

Other names .....

National Identity Card no. ....

Occupation (before death) .....

Age .....

Date of death .....

**PART III – PARTICULARS OF NIKAH  
(MUSLIM RELIGIOUS MARRIAGE)**

Date of nikah .....

Place of nikah .....

Name of celebrant .....

Address of celebrant .....

Proof of nikah .....

**SCHEDULE - continued**

**PART IV – PARTICULARS OF CHILDREN**

Full name	Date of birth	NIC no. (where applicable)	Educational institution	Grade

**PART VI – DECLARATION BY APPLICANT**

(to be made in presence of Registration Officer)

I, .....  
 ....., (full name of applicant) (IN BLOCK LETTERS) do hereby declare that –

- (a) I contracted religious marriage (nikah) with the person named in Part II on ..... (date) and was still living with the said person at the time of his death on ..... (date);
- (b) ..... child/children\* was/were\* born from the said religious marriage, namely –
  - (i) .....
  - (ii) .....
  - (iii) .....
  - (iv) .....
  - (v) .....
- (c) I have not contracted any civil or religious marriage after the death of the person named in Part II;
- (d) the supporting documents referred to in Part F are duly enclosed; and
- (e) the information given by me and recorded in this form has been read over/translated and explained to me and is true and correct to the best of my knowledge and belief.

.....  
 Signature

.....  
 Date

\* Delete as appropriate

**SCHEDULE - continued**

**PART VI – SUPPORTING DOCUMENTS TO BE SUBMITTED**

Copy of birth certificate of applicant	Submitted/Not submitted*
Copy of National Identity Card of applicant	Submitted/Not submitted*
Copy of death certificate of applicant’s deceased spouse	Submitted/Not submitted*
Copy of birth certificate of child/children	Submitted/Not submitted*
Copy of National Identity Card of dependent child/children, if 18 years of age or above	Submitted/Not submitted*
Certificate of attendance of dependent child/children from the educational institution	Submitted/Not submitted*
Affidavit as per Regulation 4 of the Civil Status (Tardy Registration of Muslim Religious Marriage) Regulations 2022	Submitted/Not submitted*

**FOR OFFICE USE**

.....	.....	.....
Name of Officer	Signature	Date

This application has been verified and is recommended/not recommended\*.

.....	.....	.....
Name of Officer	Occupation	Signature

.....  
Date

This application is approved/not approved\*.

.....	.....	.....
Name of Registration Officer	Signature	Date

\* Delete as appropriate

**THIRTEENTH SCHEDULE**  
[Regulation 83(f)]

**SECOND SCHEDULE**  
[Regulation 4A(2)(b)]

**MUSLIM FAMILY COUNCIL**

**FORM 1 – AFFIDAVIT FOR TARDY REGISTRATION OF MUSLIM RELIGIOUS MARRIAGE (NIKAH) BY BOTH SPOUSES**

IN THE DISTRICT COURT OF .....

We –

(1) ..... (name)  
..... (occupation) of  
..... (address) holder of  
National Identity Card no. .... Make oath/  
solemn affirmation;

(2) ..... (name)  
..... (occupation) of  
..... (address) holder  
of National Identity Card no. .... Make oath/  
solemn affirmation,

and say that –

(1) we personally know the applicants, Mr .....  
.....  
and Mrs .....  
since ..... (date or number  
of years) and they have contracted religious marriage (nikah) on  
..... (date/month/year);

(2) ..... (number of) child/children was/were born  
from the religious marriage (nikah) between the applicant and  
Mr ..... namely –  
(i) .....  
(ii) .....  
(iii) .....  
(iv) .....  
(v) .....

None of the Applicant has contracted another civil or religious marriage with another person.

Sworn/solemnly affirmed by the abovenamed  
deponent no.1 on the ..... day of  
..... 20.....

Before me

.....  
Signature

.....  
District Magistrate

Sworn/solemnly affirmed by the abovenamed  
deponent no. 2 on the ..... day of  
..... 20.....

.....  
Signature

\_\_\_\_\_



SCHEDULE - continued

MUSLIM FAMILY COUNCIL

FORM 2 – AFFIDAVIT FOR TARDY REGISTRATION OF MUSLIM RELIGIOUS MARRIAGE (NIKAH) BY SURVIVING SPOUSE

IN THE DISTRICT COURT OF .....

We –

(1) ..... (name) of ..... (occupation) of ..... (address) holder of National Identity Card no. .... Make oath/solemn affirmation;

(2) ..... (name) of ..... (occupation) of ..... (address) holder of National Identity Card no. .... Make oath/solemn affirmation;

and say that –

(1) we personally know the applicants, Mrs ..... and Mr ..... and have known since ..... (date or number of years).

(2) We are personally aware that the applicant had started to live as wife with the said Mr ..... after the religious marriage (Nikah) ..... (date/month/year).

(3) ..... (number of) child/children was/were born from the religious marriage (Nikah) between the applicant and Mr ..... , namely –

- (a) .....;
(b) .....;
(c) .....;
(d) .....;
(e) .....

(f) Mr ..... passed away on ..... and the Applicant has not subsequently contracted any religious or civil marriage.

Sworn/solemnly affirmed by the abovenamed deponent no.1 on the ..... day of

..... 20.....

Before me

Signature

District Magistrate

Sworn/solemnly affirmed by the abovenamed deponent no. 2 on the ..... day of

..... 20.....

Signature