

# NATIONAL SAVINGS FUND ACT 1995

Act 14/1995

Date in Force: 1<sup>st</sup> July 1995

## ARRANGEMENT OF SECTIONS

### Section

1. [Short title](#)
2. [Interpretation](#)
3. [Establishment of the Fund](#)
4. [Object of the Fund](#)
5. [Contributions to the Fund](#)
- 5A. [Joint liability of employer and job contractor in the sugar industry](#)
- 5B. [National Savings Fund Account](#)
- 5C. [Transition Unemployment Benefit](#)
- 5D. [Workfare Programme Fund](#)
- 5E. [Recovery of overpayment](#)
- 5F. [Payment of contribution to health insurance scheme](#)
6. [Duties of the Minister](#)
7. [Technical Committee](#)
8. [Functions of the Technical Committee](#)
9. [Financial provision and management](#)
10. [Investment of assets of the Fund](#)
11. [Actuarial valuation of the Fund](#)
12. [Accounts of the Fund](#)
13. [Protection](#)
14. [Lump sum not to be assigned or attached](#)
15. [Offences](#)
16. [Surcharge on late contributions](#)
17. [Recovery of contributions or surcharge](#)
18. [Jurisdiction](#)
19. [Certificate admissible in evidence](#)
20. [Authentication of documents](#)
21. [Keeping of register](#)
22. [Power to summon](#)
23. [Consequential amendments](#)
24. [Regulations](#)
25. [Commencement](#)

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**An Act**

**To provide for the establishment and management of a National Savings Fund for the benefit of employees on retirement or death**

ENACTED by the Parliament of Mauritius, as follows -

**1. Short title**

This Act may be cited as the **National Savings Fund Act 1995**.

**2. Interpretation**

In this Act -

"Additional Remuneration Act" means the Additional Remuneration Act currently in force in any financial year;

"approved form" means a form approved by the Director-General;

"basic wage or salary", in relation to an employee –

(a) means, where the terms and conditions of employment of the employee are governed by a Remuneration Regulations, arbitral award or an agreement, whether oral or written, express or implied, the basic wage or salary prescribed in the Remuneration Regulations, award or agreement, or where the employer pays a higher wage or salary, the higher wage or salary so paid, but does not include any allowance by any name called, and whether paid in cash or in kind;

(b) means, in any other case, all the emoluments received by the employee, excluding any bonus or overtime,

but shall not exceed the maximum basic wage or salary as specified in the Fifth Schedule to the National Pensions Act;

"Committee" means the Committee established under section 7;

"Director-General" has the same meaning as in the Mauritius Revenue Authority Act;

"employee" –

- (a) means any person aged 18 and above, but below retirement age, who works or has worked under full-time or part-time contract of service or apprenticeship, whether the contract is expressed or implied, oral or in writing and whether the person is paid daily, weekly, monthly or otherwise;
- (b) includes a public officer and such other persons as the Minister may prescribe;
- (c) includes a non-citizen, other than –
  - (i) a non-citizen employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of less than 2 years;
  - (ii) a non-citizen who holds a work permit and is an employee of a foreign contractor engaged in the implementation of a project which is funded up to not less than 50 per cent of the estimated project value, from grant or concessional financing, as the Ministry responsible for the subject of finance may approve, from a foreign State; but
- (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;

“employer” means any person for whom an employee works or has worked;

“export manufacturing enterprise” means such enterprise as the supervising officer of the Ministry responsible for the subject of labour may approve;

“financial year” means –

- (a) before 1 July 2011, the period of 12 months ending on 30 June in any year;
- (b) the period starting on 1 July 2011 and ending on 31 December 2011;
- (c) between 1 January 2012 and 31 December 2014, the period of 12 months ending on 31 December in any year;
- (d) the period starting on 1 January 2015 and ending on 30 June 2015; and
- (e) after 30 June 2015, the period of 12 months ending on 30 June in any year;

**Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 4 of 2017\]](#);**

“financial year” means a period of 12 months starting on 1 July in any year and ending on 30 June in the following year;

“Fund” means the Fund established under section 3;

“lump sum” means –

- (a) where entitlement arises on ground of death of the employee or retirement as defined at paragraph (a), (b)(i), (ia) (iii) or (vii) of the definition of “retirement”, a lump sum made up of any balance, including any balance of the Recycling Fee in the National Savings Fund Account of the employee; or
- (b) where entitlement arises on ground of retirement as defined at paragraph (b)(ii), (iv), (v) or (vi), a lump sum made up of the 2.5 per cent contributions paid by the employer and interest accrued thereon;

“Minister” means the Minister to whom responsibility for the subject of social security has been assigned;

“National Pensions Fund” means the Fund established under the National Pensions Act;

“NIC number” has the same meaning as in the Civil Status Act;

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

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

“Permanent Secretary” means the Permanent Secretary of the Ministry of Social Security and National Solidarity;

“portage bill” means a paysheet prepared in relation to a seaman who is remunerated otherwise than on a monthly basis;

“retirement” –

- (a) means the attainment of retirement age; and
- (b) includes –
  - (i) retirement from employment on ground of age as provided for under the Workers’ Rights Act 2019, any pension law or any Remuneration Regulations;

- (ia) in respect of a person aged 60 or more, retirement, or otherwise ceasing to work, on or before the age of 60;
- (ii) retirement on medical ground, duly certified by a Government Medical Officer or a medical practitioner in the service of the employer;
- (iii) in respect of a member of the Police Force, retirement after the completion of 25 years of pensionable service;
- (iv) the loss of employment on or after attaining the age of 45 as a result of the cessation of business, reduction of workforce or redundancy;
- (v) voluntary retirement in the context of a Voluntary Retirement Scheme under section 23 of the Sugar Industry Efficiency Act 2001, an Early Retirement Scheme under section 23A of the Sugar Industry Efficiency Act 2001 or a factory closure pursuant to section section 30 of the Mauritius Cane Industry Act 2011  
**Amended by [\[Act No. 40 of 2011\]](#)**
- (vi) the loss of employment as a result of the cessation of business, reduction of workforce or redundancy;
- (vii) in relation to a non-citizen who is an employee, retirement from employment on the ground of expiry of his contract of employment or work permit, or termination of his employment, as the case may be, and subject to the non-citizen ceasing to be an employee under this Act;

“retirement age” means, in respect of a person whose month and year of birth is specified in Column 1 of the Second Schedule, the date on which that person attains the age specified in Column 2 of that Schedule.

Amended by [\[Act No. 18 of 2008\]](#); [\[Act No. 33 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 4 of 2017\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 20 of 2019\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2022\]](#)

### **3. Establishment of the Fund**

(1) There is established for the purposes of this Act a Fund to be known as the National Savings Fund which shall be administered by the Minister in accordance with the Finance and Audit Act.

- (2) The Fund shall, for the purposes of any investment of any surplus of the Fund, be deemed to be a body corporate.
- (3) For purposes of subsection (2), the Fund shall, in any proceedings, judicial or otherwise be represented by the Permanent Secretary.

Amended by [\[Act No. 20 of 2001\]](#)

### **4. Objects of the Fund**

The objects of the Fund shall be -

- (a) to provide for the payment of a lump sum to every employee on his retirement or in respect of every employee, at the time of his death;
- (b) to set up and operate for the benefit of employees, such schemes, including loan schemes, as may be prescribed.

Amended by [\[Act No. 18 of 2008\]](#); [\[Act No. 33 of 2008\]](#)

### **5. Contributions to the Fund**

- (1) Subject to section 5A, every employer shall, in respect of every month and in respect of every employee who works during that month, pay the amount of contribution as specified in the First Schedule into the National Pensions Fund for credit to the Fund.
- (2) The employer of any employee referred to in item 2 (a) and (c) of the First Schedule shall, at the time of paying to the employee his basic wage or salary for any period, deduct therefrom one per cent of the

basic wage or salary and pay over that sum to the National Pensions Fund for credit to the Fund.

(3) Notwithstanding subsection (2), where a participant, earns remuneration which does not exceed 3,000 rupees, in the aggregate, during any period in a month, from that employer or concurrently from that employer and any other employer –

(a) no deduction from the remuneration of the employee shall be made by the employer; and

(b) Government shall pay the contribution of the employee into the National Pensions Fund.

(4) Where a participant is employed by more than one employer and earns remuneration which exceeds 3,000 rupees, in the aggregate, in a month –

(a) the employee shall inform the employer from whom he receives less than 3,000 rupees in a month, accordingly; and

(b) that employer shall deduct the relevant contribution from the remuneration of the employee.

Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 18 of 2008\]](#); [\[Act No. 33 of 2008\]](#); [\[Act No. 37 of 2011\]](#); [\[Act No. 7 of 2020\]](#)

#### **5A. Joint liability of employer and job contractor in the sugar industry**

(1) Where a person has recourse to a job contractor -

- (a) he shall forthwith give written notice thereof to the Director-General and specify in the notice the name and address of the job contractor, the duration and value of the contract, and the nature of work or service to be performed;
- (b) the employer and the job contractor shall be jointly and severally liable to pay the contribution under section 5 in respect of every employee employed by the job contractor in the execution of the work or service specified in the contract.

(2) In this section -

“employer” has the meaning assigned to it under section 111 of the Workers’ Rights Act 2019;

“job contractor” means a person who employs an employee for the performance of any work or service which he has contracted to do or provide for an employer.

**Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 33 of 2008\]](#); [\[Act No. 4 of 2017\]](#); [\[Act No. 20 of 2019\]](#)**

**5AA. Return**

(1) Every employer shall submit to the Director-General, on or before the last date on which contributions are payable, a return specifying, in respect of each employee –

- (a) the particulars specified in section 17AA (1) of the National Pensions Act; and
- (b) the contributions payable by the employer under this Act.

(2) The return referred to in subsection (1) shall be submitted in the same form and manner, and on or before the same date, as is applicable under sections 17AA and 17AB of the National Pensions Act.

(3) Where an employer who is an individual –

- (a) employs a person who is in the domestic service; or
- (b) is a member of the National Assembly who employs a constituency clerk or a driver, or both, and the constituency



clerk or driver is, or both are, as the case may be, paid out of public funds,

and the employer has elected, under section 17AB(2) of the National Pensions Act, to submit his return, in respect of a financial year, on an annual basis, he shall also submit the return referred to in subsection (1) on an annual basis.

(4) The conditions specified and applicable, under sections 17AA and 17AB of the National Pensions Act, to an employer submitting a monthly or an annual return shall also apply to an employer submitting a monthly or an annual return under this section.

(5) Where an employer has an obligation to submit a return under this Act and the National Pensions Act, he shall submit a joint return.

#### **5AB. Payment of contributions**

(1) Subject to subsections (2) to (5), every employer shall, on the approved form, at the end of the month in respect of which contributions are payable under section 5, electronically pay to the Director-General the total amount of contributions payable.

(2) Subject to subsections (3) to (5), the contributions payable under subsection (1) shall be paid to the Director-General at, or before the end of the month following the month in respect of which contributions are payable.

(3) The due date for the payment of contributions under subsection (1), in respect of the months of May and November shall, notwithstanding subsection (2), be 2 days, excluding Saturdays and public holidays, before the end of June and December, respectively.

(4) Notwithstanding subsection (2), where an employer elects to submit his return on an annual basis under section 17AB (2) of the National Pensions Act, the contributions payable under subsection (1) shall be paid to the Director-General on or before the end of the month immediately following the end of the financial year.

(5) Notwithstanding subsections (2) and (3), where an employer is a person who employs a seaman whose remuneration is computed by reference to a portage bill, the employer shall pay to the Director-General any contribution payable under subsection (1), in respect of a month, not later than one month and 20 days from the end of the month in which payment is due.

Added by [\[Act No. 13 of 2019\]](#)

#### **5B. National Savings Fund Account**

- (1) The Fund shall, in respect of every employee, hold a National Savings Fund Account into which shall be credited –
  - (a) the 2.5 per cent contributions payable by the employer under section 5;
  - (b) the one per cent contributions payable by the employee under section 5;
  - (c) **Repealed by [\[Act No. 7 of 2020\]](#)**
  - (d) any interests earned on the contributions as determined by such actuary designated by the Minister.
- (2) There shall be paid out of the National Savings Fund Account of an employee –
  - (a) any lump sum;
  - (aa) the amount of contribution to be paid as premium under such health insurance policy as is specified by an employee under section 5F;
  - (b) the Transition Unemployment Benefit payable at the rate specified in the Third Schedule; and
  - (c) any other benefit that may be prescribed.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 37 of 2011\]](#); [\[Act No. 4 of 2017\]](#); [\[Act No. 7 of 2020\]](#)

## **5C. Transition Unemployment Benefit**

- (1) Every employee who is registered under section 84 of the Workers' Rights Act 2019 shall be entitled to a transition unemployment benefit.
- (2) Where an employee is registered under subsection (1), the supervising officer of the Ministry responsible for the subject of labour and employment relations shall, under section 84(5) of the Workers' Rights Act 2019, notify the Permanent Secretary of the entitlement of the employee to the transition unemployment benefit.
- (3) The Transition Unemployment Benefit shall be paid –
  - (a) at the rate specified in the Fourth Schedule;
  - (b) for a period of not less than one month and not more than 12 consecutive months, as specified in section 84 of the Workers' Rights Act 2019.
- (4) Notwithstanding subsection (3), a worker referred to in section 84(2A) of the Workers' Rights Act 2019 shall, where his employment is terminated following the expiry of the Covid-19 period, and he reckons at least 30 days' and but less than 180 days' continuous employment with the same employer as at the date of the termination of his employment, whether on a fixed term agreement or not, be entitled to the payment of a transition unemployment benefit of 5,100 rupees per month for the period starting on 1 July 2020 and ending on 31 December 2020.
- (5) Upon information received from the supervising officer of the Ministry responsible for the subject of labour and employment relations under

section 84(8A) of the Workers' Rights Act 2019, the transition unemployment benefit shall cease to be payable.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 6 of 2013\]](#); [\[Act No. 20 of 2019\]](#);  
[\[Act No. 7 of 2020\]](#)

#### **5D. Workfare Programme Fund**

- (1) The Workfare Programme Fund set up under section 76 of the Workers' Rights Act 2019 shall hold an account to be known as the Workfare Programme Account.
- (2) The account shall be credited with –  
  
the levy payable at the appropriate rate specified in the Second Schedule of the Human Resource Development Act 2003;  
  
all monies appropriated by the National Assembly for the purposes of the Workfare Programme; and  
  
any interests on investments.
- (3) There shall be paid out of the Workfare Programme Account –
  - (a) the Transition Unemployment Benefit payable at the rates specified in the Third Schedule;
  - (b) Repealed by [\[Act No. 7 of 2020\]](#)**
  - (c) all expenses incurred in the administration of the Workfare Programme Fund.

Amended by [\[Act No. 20 of 2019\]](#); [\[Act No. 7 of 2020\]](#)

## **5E. Recovery of overpayment**

- (1) Where a lump sum, a Transition Unemployment Benefit or any other benefit has been paid into a bank account of an employee and it is subsequently found by the Permanent Secretary that the lump sum or benefit should not have been so paid, the bank shall, on written request to that effect by the Permanent Secretary, refund the amount so paid to the Fund and may debit the bank account accordingly.
- (2)
  - (a) Where the bank account is closed, the bank shall not be required to refund to the Fund the amount paid under subsection (1).
  - (b) When the amount standing in the bank account is less than the amount paid under subsection (1), the bank shall refund only the amount standing in the bank account.
- (3) Notwithstanding any other enactment, where a refund is made under this section, no action shall lie against the bank in respect of the amount so refunded.
- (4) Where an employee has received a Transition Unemployment Benefit to which he was not entitled, any amount overpaid may be recovered from any balance in his National Savings Fund Account.

## **5F. Payment of contribution to health insurance scheme**

- (1)
  - (a) Subject to subsection (2) and to the availability of funds, the Minister shall, at the request made by an employee in a form approved by the Minister, pay part or whole of the monthly contributions made in respect of the employee under section 5B(1)(a) from the Fund as premium under such health insurance policy as may have been subscribed to by the employee.

- (b) The payment of the monthly contributions under paragraph (a) shall be made as from the second month following the month in which the application is made.
- (1A) Notwithstanding subsection (2)(b), where an employee is in the domestic service of an employer, payment of the premium referred to in subsection (1) in respect of any month shall be from the account of the employee in any of the 2 financial years preceding the month of the payment.
- (2) (a) No payment shall be made under subsection (1) unless contributions have been made into the Fund in respect of the employee, for at least 6 months preceding the request for the transfer.
  - (b) The amount transferred from the Fund for any month shall be the amount paid, in respect of the employee, in the preceding sixth month.
  - (c) Paragraph (a) shall apply to contributions made as from 1 January 2012.
- (3) Where an employee decides to cease payment of his monthly contributions referred to in subsection (1), he shall, not less than one month before the cessation, give written notice of the fact to the Ministry.

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#)

## 6. Duties of the Minister

(1) The Ministry shall –

- (a) pay to every employee who is so entitled, a lump sum or such other sum as may be prescribed; and
- (b) forward to every employee, at such intervals as may be prescribed, a statement setting out the contributions paid on his behalf.

- (2) The Minister may, on such terms and conditions as he deems fit, designate any public officer to assist him in the discharge of his duties under this Act.

Amended by [\[Act No. 4 of 2017\]](#)

## **7. Technical Committee**

- (1) There is established for the purposes of this Act a Technical Committee.
- (2) The Committee shall consist of -
- (a) a chairman appointed by the Minister;
  - (b) a representative of the Ministry of Social Security & National Solidarity;
  - (c) 3 representatives of employees appointed by the Minister after consultation with the trade unions;
  - (d) 3 representatives of employers appointed by the Minister after consultation with the Mauritius Employers' Federation;
  - (e) 3 representatives of Government.
- (3) Every member of the Committee, other than ex-officio members, shall hold or vacate office on such terms and conditions as the Minister may decide.
- (4) The Committee shall meet at least once a month at such time and place as the Chairman deems fit.
- (5) Subject to this section, the Committee shall regulate its meetings and proceedings in such manner as it deems fit.
- (6) Six members shall constitute a quorum.
- (7) Every member of the Committee may be paid such fees as the Minister may decide.
- (8) No person who is a member of the National Assembly shall be a member.

## **8. Functions of the Technical Committee**

The Committee shall advise

- (a) the Minister in the discharge of his responsibilities under this Act;
- (aa) the Minister in the administration of the Workfare Programme Fund; and

- (b) the NPF and NSF Investment Committee referred to in section 10 on matters regarding the investments of the Fund.

Amended by [\[Act No. 20 of 2001\]](#); [\[Act No. 6 of 2013\]](#)

## **9. Financial provision and management**

- (1) There shall be credited to the Fund
- (a) all payments made under section 5;
  - (b) all sums representing payments made under the Additional Remuneration Act 1994 and in accordance with the Finance and Audit (Employees' Welfare Fund) Regulations 1991;
  - (c) all other sums lawfully accruing to it.
- (2) There shall be paid out of the Fund –
- (a) all sums payable under this Act;
  - (b) all expenses incurred in the administration of the Fund.

## **10. Investment of assets of the Fund**

Any surplus remaining in the Fund may be held on deposit with the Government, loaned or invested in such manner as the NPF and NSF Investment Committee set up under section 38 of the National Pensions Act may determine, having regard to –

- (a) the need for an appropriate level of liquidity in the Fund;
- (b) the need to secure the future value of the Fund;
- (c) any advice received from the Committee established under section 7.

Amended by [\[Act No. 20 of 2001\]](#)

## **11. Actuarial valuation of the Fund**

The Minister shall, at intervals of not more than 5 years, cause an actuarial valuation of the Fund to be made by such actuary as the Minister may appoint and shall determine, in the light of such valuation, whether an adjustment is necessary to secure the future value of the Fund.

## **12. Accounts of the Fund**

- (1) The Minister shall cause to be published in the Gazette duly audited annual accounts of the Fund setting out –



- (a) the payments made into and out of the Fund;
  - (b) the assets and liabilities of the Fund with particular reference to any investment held by the Fund.
- (2) The accounts required to be published under subsection (1) shall be laid before the Assembly.

### **13. Protection**

- (1.) No liability shall lie against any member of the Committee, an officer any public officer in respect of any act done or omitted to be done in good faith in the execution of his functions under this Act.
- (2) No liability, civil or criminal, shall lie against the Minister in respect of a payment which is not effected under section 5F by reason of unavailability of funds.

**Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 4 of 2017\]](#)**

### **14. Lump sum not to be assigned or attached**

- (1) Notwithstanding any other enactment, but subject to subsection (4), a lump sum payable under this Act shall not be assigned, transferred, ceded, pledged, delegated, attached or levied upon in any respect.
- (2) Where a person who is in receipt of a lump sum is adjudged bankrupt or is allowed to make a cessio bonorum, the benefit shall not pass to a trustee, assignee or other person acting on behalf of his creditors.
- (3) Article 1289 of the Code Napoléon shall not apply to contributions payable under section 5.
- (4) Subject to such conditions as may be prescribed, where a person has received, under this Act, sums to which he is not entitled, those sums may be recovered from the amount of any sum to which that person may later become entitled under this Act.
- (5) On the death of a person entitled to a benefit under this Act, the amount of the benefit shall be paid to –
- (a) the surviving spouse of the deceased;
  - (b) in the absence of a surviving spouse, the children of the deceased;
  - (c) in the absence of a surviving spouse or children, the other legal personal representative of the deceased.

### **15. Offences**

- (1) Any person who –

- (a) for the purpose of or in connection with payment of a contribution or a claim for a lump sum or any other sums under this Act either for himself or on behalf of any other person, knowingly –
    - (i) makes a false statement or a statement which he knows or ought to have known to be false in any material particular;
    - (ii) makes a false representation; or
    - (iii) fails to disclose a material fact;
  - (b) fails within the prescribed time limit to pay contributions;
  - (c) fails to comply with any other provisions of this Act or any regulations made under this Act.
- (2)(a) On conviction for an offence under subsection (1) (a) or (c), a person shall be liable to a fine not exceeding 5,000 rupees and to imprisonment not exceeding 3 months.
- (b) On conviction for an offence under subsection (1)(b), a person shall be liable to a fine equal to twice the amount of unpaid contributions or 1,000 rupees, whichever is the higher and to imprisonment for a term not exceeding 3 months.
- (c) On conviction for an offence under subsection (1)(b) or (c), a person shall, in addition to the Penalty imposed upon him under this subsection, be ordered to pay to the Director-General the amount of any unpaid contribution or surcharge.
- (3) An order made under subsection (2)(c) may be executed in the same manner as a judgment delivered by a court in the exercise of its civil jurisdiction.
- (4) Where a person has received any payment to which he is not entitled or which he was not qualified to receive or was disqualified from receiving, the amount of the payment may be recovered by the Minister in the same manner as a small State debt is recoverable under the Recovery of State Debts Act.

Amended by [\[Act No. 33 of 2008\]](#); [\[Act No. 4 of 2017\]](#)

## **16. Surcharge on late contributions**

- (1) Without prejudice to any legal proceedings which may be instituted under section 15, where an employer fails, within the prescribed time, to pay to the Director-General the whole or part of any contributions payable under section 5, he shall pay a surcharge at the rate of 5 per cent or such other rate as may be prescribed for each month or part of the month during which any contributions remained unpaid,

unless the amount of unpaid contributions does not exceed the amount specified in the First Schedule.

- (1A) (a) Notwithstanding subsection (1), no surcharge shall be payable by an insurer and any of its related companies where –
- (i) a special administrator has, pursuant to section 110A of the Insurance Act, been appointed to the whole or part of the business activities of the insurer and any of its related activities; or
  - (ii) the whole or part of the undertaking of the insurer and any of its related companies has, pursuant to section 110B of the Insurance Act, been transferred to a wholly-owned Government company or a company where the ultimate beneficial owner is Government.
- (b) In this subsection –
- “insurer” has the same meaning as in the Insurance Act.
- (3) The Minister may exempt any person from payment of the surcharge in such circumstances as may be prescribed.

Amended by [\[Act No. 33 of 2008\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 4 of 2017\]](#)

#### **17. Collection and recovery of contribution or recycling fee by Director-General**

(1) The Director-General shall –

- (a) in relation to every employer, collect any contribution payable under sections 5 and 5A and any surcharge payable under section 16;
- (b) where applicable, collect any recycling fee; and
- (c) enforce payment of, and recover, any contribution, including surcharge, or recycling fee in the same manner as income tax is recoverable under Part IVC of the Mauritius Revenue Authority Act.

(2) Notwithstanding section 3(3) of the Mauritius Revenue Authority Act, any contribution, including surcharge, or recycling fee collected by the Director-General shall be remitted to the Minister –

- (a) in case payment of the contribution, including surcharge, or recycling fee is made electronically, not later than 2 working days from the date of the payment; or

- (b) in any other case, not later than 10 working days after the end of the month in which payment of the contribution, including surcharge, or recycling fee is made.
- (3) The Director-General shall, for the purposes of subsection (1), keep appropriate records to ascertain, in respect of every month or financial year, as the case may be –
  - (a) the amount of contribution, including surcharge, or recycling fee collected from every employer;
  - (b) the amount of contribution, including surcharge, or recycling fee remitted to the Minister, in respect of every employer; and
  - (c) the amount of contribution, including surcharge, or recycling fee unpaid by every employer, as at the end of every month or financial year, as the case may be.
- (4) The information kept under subsection (3) shall be forwarded by the Director-General to the Minister –
  - (a) in case payment of the contribution, including surcharge, or recycling fee is made electronically, not later than 2 working days from the date of the payment; or
  - (b) in any other case, not later than 10 working days after the end of the month in which payment of the contribution, including surcharge, or recycling fee is made.
- (5) Any contribution, including surcharge, or recycling fee which has not been paid to the Minister in respect of any month shall, on the commencement of this section, be due to the Director-General.

Amended [\[Act No. 25 of 2000\]](#); [\[Act No. 6 of 2013\]](#); [\[Act No. 4 of 2017\]](#); [\[Act No. 11 of 2018\]](#)

## **18. Jurisdiction**

- (1) Notwithstanding section 114 of the Courts Act and section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act, a Magistrate shall have jurisdiction to try all offences under this Act and may impose any penalty provided by this Act.

- (2) Notwithstanding any other enactment, any civil or criminal proceedings instituted under this Act in the Island of Mauritius shall be entered before the District Court of Port Louis.

**19. Certificate admissible in evidence**

In any proceedings, a certificate under the hand of the Permanent Secretary or Director-General, as the case may be, to the effect that a person has not paid contributions or has refused or failed to produce a document when required to do so under this Act or any subsidiary enactment made under this Act, shall unless the contrary is proved, be evidence of the fact that that person has not paid such contributions or has refused or failed to produce the document, as the case may be.

Amended by [\[Act No. 4 of 2017\]](#)

**20. Authentication of documents**

The production of any document under the hand of the Permanent Secretary or Director-General, as the case may be, purporting to be a copy of or extract from any return, record or other document shall in all proceedings be admissible as evidence, and the production of the original shall not be necessary.

Amended by [\[Act No. 4 of 2017\]](#)

**21. Keeping of records and register**

(1) Every employer shall keep, in respect of every employee in his employment, records, whether electronic or otherwise, of —

- (a) the name, occupation, NIC number and date of birth of the employee;
- (b) the wage or salary paid to the employee and the monthly contributions referred to in section 5; and
- (c) where a declaration is made under section 5(4), the date on which the employee has notified him of his concurrent employment.

(2) Every employer shall cause an employee to affix his signature or thumbprint in a register or other similar document on payment of his wage or salary.

(3) Every employer shall, at the request of a public officer authorised by the Minister or Director-General, produce and submit a certified copy of the records, register or other similar document referred to in subsections (1) and (2) for the purpose of ascertaining whether any contributions are payable.

Amended [\[Act No. 25 of 2000\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 4 of 2017\]](#)

## **22. Power to summon**

- (1) The Permanent Secretary or Director-General may, by written notice, summon any person who he believes can give information relating to the administration or enforcement of this Act –
  - (a) to attend at such place and time as may be specified in the notice and to produce any document which the Permanent Secretary or Director-General may require; or
  - (b) to give orally or in writing all such information as, may be demanded of him by the Permanent Secretary or Director-General.
- (2) Any person summoned under subsection (1) who –
  - (a) fails to attend at the time and place specified in the notice;
  - (b) refuses to answer faithfully any question put to him by the Permanent Secretary or Director-General;
  - (c) gives any false or misleading information; or
  - (d) refuses to produce a document required by the Permanent Secretary or Director-General,shall commit an offence.

Amended by [\[Act No. 4 of 2017\]](#)

## **23. Consequential amendments**

- (1) Section 37 of the National Pensions Act is amended-
  - (a) in subsection (2) -
    - (i) by deleting the "full stop" at the end of paragraph (b) (ii) and replacing it by a semicolon;
    - (ii) by adding the following new paragraph -
      - (c) subject to subsection(3)(c),all payments made in accordance with section 5 of the National Savings Fund Act 1995.
  - (b) in subsection (3) -
    - (i) by deleting the word "and" after the semi-colon at the end of paragraph (a);
    - (ii) by deleting the full stop at the end of paragraph(b) and replacing it by a semi-colon;

- (iii) by adding the following new paragraph -
  - (c) the money received under subsection (2)(c), for the purpose of the money being credited to the Fund established under the National Savings Fund Act 1995.
- (2) The Finance and Audit (Employees Welfare Fund) Regulations 1991 are revoked.

#### **24. Regulations**

- (1) The Minister may, after consultation with the Committee -
  - (a) make such regulations as he considers necessary for the purposes of this Act; ,
  - (b) by regulations, amend the Schedule.
- (2) Without prejudice to the generality of subsection (1), regulations made under this section may provide for -
  - (a) the management and administration of the Fund;
  - (b) payment and collection of contributions;
  - (c) claims and payment of lump sums and other sums.

#### **25. Commencement**

This Act shall be deemed to have come into operation on 1 July, 1995.

### **FIRST SCHEDULE**

[Section 5]

	Category of employees	Contributions (rounded to the nearest rupee) calculated on	Contributions (rounded to the nearest	Contributions (rounded to the nearest rupee) calculated on the
		By Employer	By	By Government
1.	(a) Public officers  (b) Employees of a local authority or of a statutory body who are not participants	2.5%	---	
2.	(a) Employees of a local authority or of a statutory body who are participants  (b) An employee referred to in section 17(2A) of the National Pensions Act whose total earnings from all of his employers do not	2.5%  2.5%	1%  Nil	  1%

Where an employer is late in paying monthly contributions and the unpaid contributions amount to less than Rs 50, no surcharge shall be payable.

Amended by [\[GN No. 75 of 1997\]](#); [\[GN No. 116 of 1997\]](#); [\[GN No. 78 of 1999\]](#); [\[GN No. 83 of 2001\]](#); [\[GN No. 127 of 2002\]](#); [\[GN No. 92 of 2003\]](#); [\[GN No. 195 of 2005\]](#); [\[GN No. 106 of 2004\]](#); [\[GN No. 217 of 2006\]](#); [\[GN No. 30 of 2008\]](#); [\[GN No. 187 of 2008\]](#);

Amended by [\[Act No. 33 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 37 of 2011\]](#); [\[Act No. 7 of 2020\]](#)



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**SECOND SCHEDULE**

(section 2)

**Phasing in of Retirement Age**

The retirement age of a person in respect of his date of birth shown in column 1 shall be the corresponding age specified in column 2

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
MONTH	YEAR		MONTH	YEAR
AUGUST	1948	60 years + 1 month	SEPTEMBER	2008
SEPTEMBER	1948	60 years + 2 months	NOVEMBER	2008
OCTOBER	1948	60 years + 3 months	JANUARY	2009
NOVEMBER	1948	60 years + 4 months	MARCH	2009
DECEMBER	1948	60 years + 5 months	MAY	2009
JANUARY	1949	60 years + 6 months	JULY	2009
FEBRUARY	1949	60 years + 7 months	SEPTEMBER	2009
MARCH	1949	60 years + 8 months	NOVEMBER	2009
APRIL	1949	60 years + 9 months	JANUARY	2010
MAY	1949	60 years + 10 months	MARCH	2010
JUNE	1949	60 years + 11 months	MAY	2010
JULY	1949	61 years	JULY	2010
AUGUST	1949	61 years + 1 month	SEPTEMBER	2010
SEPTEMBER	1949	61 years + 2 months	NOVEMBER	2010
OCTOBER	1949	61 years + 3 months	JANUARY	2011
NOVEMBER	1949	61 years + 4 months	MARCH	2011
DECEMBER	1949	61 years + 5 months	MAY	2011



COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
JANUARY	1950	61 years + 6 months	JULY	2011
FEBRUARY	1950	61 years + 7 months	SEPTEMBER	2011
MARCH	1950	61 years + 8 months	NOVEMBER	2011
APRIL	1950	61 years + 9 months	JANUARY	2012
MAY	1950	61 years + 10 months	MARCH	2012
JUNE	1950	61 years + 11 months	MAY	2012
JULY	1950	62 years	JULY	2012
AUGUST	1950	62 years + 1 month	SEPTEMBER	2012
SEPTEMBER	1950	62 years + 2 months	NOVEMBER	2012
OCTOBER	1950	62 years + 3 months	JANUARY	2013
NOVEMBER	1950	62 years + 4 months	MARCH	2013
DECEMBER	1950	62 years + 5 months	MAY	2013
JANUARY	1951	62 years + 6 months	JULY	2013
FEBRUARY	1951	62 years + 7 months	SEPTEMBER	2013
MARCH	1951	62 years + 8 months	NOVEMBER	2013
APRIL	1951	62 years + 9 months	JANUARY	2014
MAY	1951	62 years + 10 months	MARCH	2014
JUNE	1951	62 years + 11 months	MAY	2014
JULY	1951	63 years	JULY	2014
AUGUST	1951	63 years + 1 month	SEPTEMBER	2014
SEPTEMBER	1951	63 years + 2 months	NOVEMBER	2014
OCTOBER	1951	63 years + 3 months	JANUARY	2015
NOVEMBER	1951	63 years + 4 months	MARCH	2015
DECEMBER	1951	63 years + 5 months	MAY	2015

COLUMN 1		COLUMN 2		
MONTH AND YEAR OF BIRTH		RETIREMENT AGE	MONTH AND YEAR OF RETIREMENT DATE	
JANUARY	1952	63 years + 6 months	JULY	2015
FEBRUARY	1952	63 years + 7 months	SEPTEMBER	2015
MARCH	1952	63 years + 8 months	NOVEMBER	2015
APRIL	1952	63 years + 9 months	JANUARY	2016
MAY	1952	63 years + 10 months	MARCH	2016
JUNE	1952	63 years + 11 months	MAY	2016
JULY	1952	64 years	JULY	2016
AUGUST	1952	64 years + 1 month	SEPTEMBER	2016
SEPTEMBER	1952	64 years + 2 months	NOVEMBER	2016
OCTOBER	1952	64 years + 3 months	JANUARY	2017
NOVEMBER	1952	64 years + 4 months	MARCH	2017
DECEMBER	1953	64 years + 5 months	MAY	2017
JANUARY	1953	64 years + 6 months	JULY	2017
FEBRUARY	1953	64 years + 7 months	SEPTEMBER	2017
MARCH	1953	64 years + 8 months	NOVEMBER	2017
APRIL	1953	64 years + 9 months	JANUARY	2018
MAY	1953	64 years + 10 months	MARCH	2018
JUNE	1953	64 years + 11 months	MAY	2018
JULY	1953	65 years	JULY	2018
AUGUST 1953 and after		On reaching 65 years		

Added by [\[Act No. 18 of 2008\]](#)

**THIRD SCHEDULE**  
[Sections 5B and 5D]

**FINANCING OF TRANSITION UNEMPLOYMENT BENEFIT**

1. Subject to paragraph 2, the Transition Unemployment Benefit shall be financed from –
  - (a) the one per cent contribution of the worker in the National Savings Fund account of the worker and any interest accrued thereon, to the extent of 50 per cent of the Transition Unemployment Benefit; and
  - (b) the Workfare Programme Fund to the extent of 50 per cent of the Transition Unemployment Benefit.
2. **Repealed by [\[Act No. 7 of 2020\]](#)**
3. Where the total amount under paragraph 1(a) is not sufficient, any deficiency shall be met from the Workfare Programme Fund.

**Amended by [\[Act No. 33 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 7 of 2020\]](#)**

**FOURTH SCHEDULE**

**[Section 5C]**

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

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

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

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

In this Schedule –

“basic wage or salary” means –

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

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

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

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

**Amended by [\[Act No. 33 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 7 of 2020\]](#)**