



**SEVENTH NATIONAL ASSEMBLY**

**PARLIAMENTARY**

**DEBATES**

**(HANSARD)**

**(UNREVISED)**

**FIRST SESSION**

**FRIDAY 29 JULY 2022**

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Hon. Pravind Kumar Jugnauth	Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity
Hon. Louis Steven Obeegadoo	Deputy Prime Minister, Minister of Housing and Land Use Planning, Minister of Tourism
Hon. Mrs Leela Devi Dookun-Luchoomun, GCSK	Vice-Prime Minister, Minister of Education, Tertiary Education, Science and Technology
Dr. the Hon. Mohammad Anwar Husnoo	Vice-Prime Minister, Minister of Local Government and Disaster Risk Management
Hon. Alan Ganoo	Minister of Land Transport and Light Rail Minister of Foreign Affairs, Regional Integration and International Trade
Dr. the Hon. Renganaden Padayachy	Minister of Finance, Economic Planning and Development
Hon. Mrs Fazila Jeewa-Daureeawoo, GCSK	Minister of Social Integration, Social Security and National Solidarity
Hon. Soomilduth Bholah	Minister of Industrial Development, SMEs

and Cooperatives

Hon. Kavydass Ramano	Minister of Environment, Solid Waste Management and Climate Change
Hon. Mahen Kumar Seeruttun	Minister of Financial Services and Good Governance
Hon. Georges Pierre Lesjongard	Minister of Energy and Public Utilities
Hon. Maneesh Gobin	Attorney General, Minister of Agro-Industry and Food Security
Hon. Jean Christophe Stephan Toussaint	Minister of Youth Empowerment, Sports and Recreation
Hon. Mahendranuth Sharma Hurreeram	Minister of National Infrastructure and Community Development
Hon. Darsanand Balgobin	Minister of Information Technology, Communication and Innovation
Hon. Soodesh Satkam Callichurn	Minister of Labour, Human Resource Development and Training Minister of Commerce and Consumer Protection
Dr. the Hon. Kailesh Kumar Singh Jagutpal	Minister of Health and Wellness
Hon. Sudheer Maudhoo	Minister of Blue Economy, Marine Resources, Fisheries and Shipping

Hon. Mrs Kalpana Devi Koonjoo-Shah

Minister of Gender Equality and Family  
Welfare

Hon. Avinash Teeluck

Minister of Arts and Cultural Heritage

Hon. Teeruthraj Hurdoyal

Minister of Public Service, Administrative  
and Institutional Reforms

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**MAURITIUS**

**Seventh National Assembly**

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**FIRST SESSION**

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**Debate No. 24 of 2022**

**Sitting of Friday 29 July 2022**

The Assembly met in the Assembly House, Port Louis, at 3.00 p.m.

**The National Anthem was played**

*(Mr Speaker in the Chair)*

**PAPERS LAID**

**The Prime Minister:** Mr Speaker, Sir, the Papers have been laid on the Table.

**A. Prime Minister's Office****Ministry of Defence, Home Affairs and External Communications****Ministry for Rodrigues, Outer Islands and Territorial Integrity**

The Annual Report and Report of the Director of Audit on the Financial Statements of the Outer Islands Development Corporation for the year ended 30 June 2020.

**B. Ministry of Arts and Cultural Heritage**

(a) The Reports of the Director of Audit on the Financial Statements of the of the Islamic Cultural Centre Trust Fund for the –

- (i) year ended 30 June 2006;
- (ii) year ended 30 June 2007;
- (iii) year ended 30 June 2008;
- (iv) year ended 30 June 2009;
- (v) 6 months' period ended 31 December 2009; and
- (vi) year ended 31 December 2010.

(b) The Annual Reports and Reports of the Director of Audit on the Financial Statements of the Islamic Cultural Centre Trust Fund for the –

- (i) 18 months' period ended 30 June 2017; and
- (ii) year ended 30 June 2020.

**MOTION****SUSPENSION OF S.O. 10(2)**

**The Prime Minister:** Mr Speaker, Sir, I beg to move that all the business on today's Order Paper be exempted from the provisions of paragraph (2) of Standing Order 10.

**Dr. Padayachy) seconded.**

*Question put and agreed to.*

**ANNOUNCEMENT****THE FINANCE (MISCELLANEOUS) PROVISIONS BILL –****S.O. 42(1)**

**Mr Speaker:** I have an announcement at this stage.

Hon. Members, before we proceed with the debate, I wish to draw your attention to the provisions of Standing Order 42(1) in regard to relevancy in debate, which provides that debate upon any motion, Bill or amendment shall be relevant to such motion, Bill or amendment.

The object of the Finance (Miscellaneous) Provisions Bill is to provide for the implementation of measures announced in the Budget Speech 2022-2023 and for matters connected, consequential and incidental thereto.

In the light of the above, debate on the Finance (Miscellaneous) Provisions Bill is to be restricted to the amendments contained therein, and cannot be extended to policy matters which have already been canvassed during the second reading of the Appropriation Bill.

Hon. Members are expected to confine their observations to the proposed amendments contained in the Bill and cannot open a debate on the main legislation.

Hon. Members are invited to kindly stand guided accordingly. I thank you.

Hon. Dr. Padayachy!

**PUBLIC BILL***Second Reading***FINANCE (MISCELLANEOUS PROVISIONS) BILL 2022****(NO. XIV OF 2022)***Order for Second Reading read.*

**The Minister of Finance, Economic Planning and Development (Dr. R. Padayachy):** Mr Speaker, Sir, I move that the Finance (Miscellaneous Provisions) Bill (No. XIV of 2022) be read a second time.

The Finance (Miscellaneous Provisions) Bill No. 14 of 2022 provides for the implementation of measures announced in the Budget Speech 2022-2023 and its annex, and for matters connected, consequential or incidental thereto.

The Bill brings amendments to 82 enactments which cover the 3 themes of the Budget, namely –

- (a) Strengthening economic growth and resilience to future shocks;
- (b) Accelerating our transition to a sustainable and inclusive development model, and
- (c) Investing in Our People

Mr, Speaker, Sir, I will now speak on the main amendments which relate to strengthening economic growth and resilience to future shocks.

**A. STRENGTHENING OUR ECONOMIC GROWTH AND RESILIENCE TO FUTURE SHOCKS****Bank of Mauritius Act**

Clause 4 amends the Bank of Mauritius Act to, amongst others –

- (a) enable the Bank of Mauritius (BOM) to engage in trade that relates to the activities of its Museum;
- (b) clarify that the BOM may open accounts and accept deposits for the purpose of issuing digital currency, and

- (c) further facilitate collection, verification, validation and extraction of KYC records.

### **Banking Act**

Clause 5 amends the Banking Act to, *inter alia* –

- (a) modify the criteria for the BOM to grant an in-principle approval in the context of an application for a banking licence;
- (b) require a financial institution or a service provider to comply with confidentiality requirements, and
- (c) require any person who carries out due diligence exercise on a financial institution to make a declaration of confidentiality.

### **Civil Service Family Protection Scheme Act**

Clause 8 amends the Civil Service Family Protection Scheme Act to, amongst others, allow for the payment of pensions in arrears for a maximum number of 3 years.

### **Companies Act**

Clause 11 amends the Companies Act to amongst others –

- (a) increase the turnover threshold of a small private company from 50 to 100 million rupees;
- (b) remove temporary time extension provided because of COVID-19 and reinstate the previous requirements for registered companies;
- (c) prevent companies from being registered in both Mauritius and in another jurisdiction at the same time;
- (d) allow the Registrar of Companies to remove a company from its register where there is no reason for the company to continue its existence, and
- (e) lease restoration of a company to the Register.

### **Consumer Protection (Price and Supplies Control) Act**

Clause 12 amends the Consumer Protection (Price and Supplies Control) Act to, amongst others –

- (a) set a timeframe of 60 days for the State Trading Corporation to remit to the Mauritius Revenue Authority (MRA) the contributions for the Road Development Authority and Rodrigues Transportation and Storage, and
- (b) define the remittance period to be 5 working days of the next month for the MRA to remit the contributions to the Accountant-General.

### **Customs Act**

Clause 13 amends the Customs Act to, inter alia –

- (a) provide that any electronic payment of taxes by an importer will have to be credited within 3 working days;
- (b) allow a stakeholder to make an objection to a decision of MRA Customs electronically;
- (c) refund any taxes paid in excess together with interest,
- (d) enable enhanced administration by MRA Customs.

### **Customs Tariff Act**

Clause 14 amends the Customs Tariff Act to, amongst others, provide exemption in relation to the setting up of an automobile museum.

### **Declaration of Assets Act**

Clause 15 amends the Declaration of Assets Act so that the ICAC may disclose a copy of the Declaration of Assets of the employees of the MRA to the Head of the Internal Affairs Division of the MRA.

### **Excise Act**

Clause 21 amends the Excise Act to provide, amongst others, that –

- (a) any individual who purchases an imported electric car or electric goods vehicle during the period 1 July 2022 to 30 June 2023 will be eligible for a refund of 10% of the value of that vehicle up to a maximum of Rs200,000, and
- (b) the commencement date for the imposition of the excise duty of 6 cents per gramme of sugar on non-staple sweetened products be deferred to 1 July 2025.

**Finance and Audit Act**

Clause 22 amends the Finance and Audit Act to provide, *inter alia* –

- (a) that every Special Fund listed in the Schedule to prepare financial statements in accordance with IPSAS, and
- (b) for the monitoring of debtors of Ministries and Departments.

**Financial Intelligence and Anti-Money Laundering Act**

Clause 23 amends the Financial Intelligence and Anti-Money Laundering Act to harmonise provisions of the Act by including combatting of proliferation financing of weapons under its scope, in line with Financial Action Task Force requirements.

**Financial Reporting Act**

Clause 24 amends the Financial Reporting Act to, amongst others, enhance the regulatory powers of MIPA in relation to registration and conduct of its members.

**Financial Services Act**

Clause 25 amends the Financial Services Act to, *inter alia*, enhance the regulatory powers of the FSC against officers, implement a Settlement Committee for early resolution of disciplinary matters, and review provisions on global shared services and compliance services.

**Freeport Act**

Clause 27 amends the Freeport Act to make it mandatory for freeport developers to install CCTV system and provide access to MRA Customs.

**Gambling Regulatory Authority Act**

Clause 28 amends the Gambling Regulatory Authority Act to, amongst others, better regulate the organisation of horseracing in Mauritius and limit to 20 the number of outlets operated by a bookmaker conducting fixed odds bet on football matches taking place outside Mauritius.

**Good Governance and Integrity Reporting Act**

Clause 29 amends the Good Governance and Integrity Reporting Act to, *inter alia* –

- (a) ensure that a respondent discloses all information to the Integrity Reporting Services Agency (IRSA) necessary for the recovery of a virtual asset, and
- (b) provide for the appointment of an expert by the IRSA in order to assist in the recovery and realisation of any confiscated virtual asset.

### **Inscription of Privileges and Mortgages Act, Land (Duties and Taxes) Act, Registration Duty Act and Transcription and Mortgages Act**

Clauses 29, 33, 56 and 69 provide for amendments relating to property taxation and registration of deeds. The main amendments are as follows -

- (a) the Home Ownership Scheme and the Home Loan Payment Scheme are being extended for another year, i.e. up to 30 June 2023;
- (b) each spouse married under the regime “*corps et bien*” will benefit from the exemption of registration duty as a first-time buyer;
- (c) a person acquiring land for agriculture using innovative agricultural practices under the Integrated Modern Agricultural Morcellement Scheme will be exempted from the payment of registration duty;
- (d) a person acquiring or leasing land for a project under the Transit Oriented Scheme will be exempted from the payment of registration duty and tax on transfer of leasehold rights in State land;
- (e) the Arrears Payment Scheme granting full waiver of penalties and interest on settlement of a debt is being re-introduced for another year;
- (f) an additional registration duty of 10 per cent will be levied on the acquisition by a non-citizen who is a resident pursuant to the Immigration Act 2022 of a residential property not less than USD350,000, outside existing Schemes;
- (g) a share buyback will be subject to duty and tax in the same manner as for a transfer of shares where such buyback results in an effective change in ownership, and
- (h) the Registrar-General will accept a deed or document which has been signed electronically.

### **Insurance Act**

Clause 34 amends the Insurance Act to, *inter alia* -

- (a) expedite the settlement of motor claims between insurance companies;
- (b) establish a framework for Structured Investment-Linked Insurance Business activities;
- (c) align the approval of the appointment of fit and proper persons with the provisions of the Financial Services Act, and
- (d) extend the prescribed delay from 2 to 5 years for claim applications.

### **Irrigation Authority Act**

Clause 35 amends the Irrigation Authority Act to, amongst others –

- (a) set a deadline for the settlement and recovery of dues from users of irrigation water, and
- (b) empower the Minister of Agriculture to determine the surcharge payable annually.

### **Limited Partnerships Act**

Clause 37 amends the Limited Partnerships Act to correct for a technical anomaly.

### **Local Government Act**

Clause 38 amends the Local Government Act to, amongst others -

- (a) exempt payment of Building and Land Use Permit fees in respect of a sheltered farming structure, and
- (b) provide for the Director of Audit to issue a consolidated Audit Report on the accounts of local authorities.

### **Mauritius Agricultural Marketing Act**

Clause 39 amends the Mauritius Agricultural Marketing Act to, amongst others -

- (a) set-up a General Fund and allow for stabilisation of prices of controlled products;
- (b) provide for the Annual Report of the AMB to be tabled before the National Assembly, and
- (c) appoint the Director of Audit as the auditor of the AMB.

### **Mauritius Broadcasting Corporation Act**

Clause 40 amends the Mauritius Broadcasting Corporation Act to, *inter alia* –

- (a) define “television set” and exclude devices specified in the Schedule;
- (b) provide that a committee of the Board of the Mauritius Broadcasting Corporation (MBC) to comprise 3 members selected by the Board, and
- (c) exempt the MBC from payment of fee for all transmission on the AM band, and
- (d) increase the fine for contravening the MBC Act or its regulations to Rs50,000.

### **Mauritius Broadcasting Corporation (Collection of Licence Fees) Act**

Clause 41 amends the Mauritius Broadcasting Corporation (Collection of Licence Fees) Act to, amongst others –

- (a) provide that any Government Department or classified trade will have to hold a licence to have a television set on the premises, and
- (b) increase the fine for contravening the MBC (Collection of License Fees) Act or its regulations to Rs50,000 and introduce an imprisonment term not exceeding 2 years.

### **Mauritius Revenue Authority Act**

Clause 43 amends the Mauritius Revenue Authority Act to, amongst others –

- (a) re-introduce the Tax Arrears Payment Scheme to provide for full waiver of penalties and interest where tax arrears, outstanding as at 07 June 2022 are paid in full by 31 March 2023;
- (b) allow for the appointment of one additional member on the board of the MRA;
- (c) empower the MRA to provide assistance to foreign countries in the recovery of foreign taxes, and
- (d) speed up determination of cases by improving efficiency of the Assessment Review Committee.

## **A. ACCELERATING OUR TRANSITION TO A SUSTAINABLE AND INCLUSIVE DEVELOPMENT MODEL**

I now come to the second theme which is about accelerating our transition to a sustainable and inclusive development model.

### **Animal Welfare Act**

Clause 2 amends the Animal Welfare Act to, amongst others –

- (a) discourage pet abandonment, cruelty against dogs and cats, and illegal breeding;
- (b) provide a regulatory framework for animal breeding and animal training;
- (c) ensure mandatory registration and sterilisation to control dog population;
- (d) empower the Mauritius Society for Animal Welfare to have control on the dog and cat population.

### **Ayurvedic and Other Traditional Medicines Act, Medical Council Act, Pharmacy Act, Pharmacy Council Act**

Clauses 3, 44, 55 and 56 amend the Ayurvedic and Other Traditional Medicines Act, Medical Council Act, Pharmacy Act, Pharmacy Council Act respectively to cater for the term Ayush.

### **Economic Development Board Act**

Clause 16 amends the Economic Development Board Act to provide for measures relating to the Integrated Modern Agricultural Morcellement Scheme, Sustainable City Scheme and Transit Oriented Scheme.

### **Energy Efficiency Act**

Clause 19 amends the Energy Efficiency Act to empower the Minister of Energy to make regulations with respect to importers and manufacturers that sell any regulated machinery in Mauritius.

### **Environment Protection Act**

Clause 20 amends the Environment Protection Act to empower the Minister of Environment to make regulations for the payment of recycling fee.

### **Food and Agricultural Research and Extension Institute Act**

Clause 26 amends the Food and Agricultural Research and Extension Institute Act to promote production of fodder for animals and superfood.

### **Mauritius Cane Industry Authority Act**

Clause 42 amends the Mauritius Cane Industry Authority Act to, inter alia, provide that payment of Bagasse remuneration apply to both planters and producers of sugar.

### **Medical Council Act**

Clause 44 amends the Medical Council Act to, amongst others, allow foreign medical graduates to undergo pre-registration training in Mauritius, provided that they hold a diploma in medicine from a medical institution in Mauritius.

### **National Agricultural Products Regulatory Office Act**

Clause 46 amends the National Agricultural Products Regulatory Office Act to, amongst others, empower the National Agricultural Products Regulatory Office to exercise better control on tea shops.

### **Nursing Council Act**

Clause 52 amends the Nursing Council Act to, inter alia, provide for mandatory Continuing Professional Development courses or training programme for registered nursing professionals.

### **Pharmacy Act**

Clause 55 amends the Pharmacy Act to, amongst others, provide for the –

- (a) composition of the Education Committee to advise the Pharmacy Board, and
- (b) Pharmacy Board to process the registration of the locally manufactured pharmaceutical product under a technology transfer agreement.

### **Private Health Institutions Act**

Clause 58 amends the Private Health Institutions Act to empower the Minister of Health to make regulations for health institutions to comply with standards for the safety of patients and the accuracy of the result of medical investigations.

### **Private Security Service Act**

Clause 60 amends the Private Security Services Act to, inter alia, ensure persons employed in the field of private security services are registered and their conduct is regulated.

### **Road Traffic Act**

Clause 63 amends the Road Traffic Act to provide for a reduction of 50% on the road tax applicable for trailers.

### **Small Farmers Welfare Fund Act**

Clause 66 amends the Small Farmers Welfare Fund Act to, *inter alia*, require a small planter to register himself with the Small Farmers Welfare Fund to benefit from any scheme granted by Government.

### **State Lands Act**

Clause 69 amends the State Lands Act to make provision for the vesting of State Land known as Champ de Mars. Consequential amendments are being made to the Local Government Act.

### **Sugar Industry Efficiency Act**

Clause 72 amends the Sugar Industry Efficiency Act to, *inter alia* –

- (a) enlarge the composition of the Board of Sugar Investment Trust;
- (b) provide that payment of Bagasse remuneration applies to both planters and producers of sugar, and
- (c) exempt a maximum of 15% of the land area in respect of a project under the Integrated Modern Agricultural Morcellement Scheme, from the payment of land conversion tax.

### **Sugar Industry Pension Fund Act**

Clause 73 amends the Sugar Industry Pension Fund Act to, amongst others –

- (a) allow companies indirectly related to the sugar industry to contribute to the SIPF Act;
- (b) allow employees joining the industry to contribute to the SIPF in order to derive an additional pension at the time of retirement;
- (c) align the provisions in respect of employees working on short term agreement to that of the Workers' Right Act to allow this category of employees to contribute to the SIPF Act; and

- (d) provide for employers to contribute to the Specified Workers Gratuity Fund in respect of workers who are not classified as artisan or labourer.

### **Sugar Insurance Fund Act**

Clause 74 amends the Sugar Insurance Fund Act to, amongst others –

- (a) repeal Section 25A given that a sugar plantation area may be prescribed by way of Regulations;
- (b) allow payment of compensation for loss incurred by planters, and
- (c) provide for Government to pay fire insurance premium in addition to general insurance premium for small planters.

### **Use of Pesticides Act**

Clause 77 amends the Use of Pesticides Act to, *inter alia* –

- (a) verify that agricultural produce that are consumed will be subject to pesticide residue control, and
- (b) allow for the updating of the list of produce, pesticides and maximum level of pesticide residue through regulations.

### **Value Added Tax Act**

Clause 78 amends the Value Added Tax Act to, amongst others –

- (a) provide that any heir/executor/liquidator of the succession will be deemed to be an agent of the deceased and be liable to remit to MRA only VAT which has been collected on taxable supplies made by the deceased but not remitted;
- (b) allow MRA to publish a list of all VAT-registered persons which will be updated on a quarterly basis;
- (c) provide for the enabling framework for the setting up of an e-invoicing system;
- (d) allow public sector agencies to withhold a percentage of VAT payable on contracts for the procurement of goods and services;

- (e) provide that events with a minimum of 50 participants instead of 100 will be eligible to VAT refund under the Meetings, Incentives, Conferences and Exhibitions scheme, and
- (f) provide for VAT refund on a residential building, house or apartment on a maximum floor area of 1,800 square feet.

#### **Waste Water Management Authority Act**

Clause 80 amends the Waste Water Management Authority Act to allow the Waste Water Management Authority to exempt an owner or occupier of a premise connected to the waste water system from the payment of waste water charges or rates.

#### **Mutual Assistance in Criminal and Related Matters Act**

Clause 45 amends the Mutual Assistance in Criminal and Related Matters Act to align the definition of “property” with that under the Financial Intelligence and Anti-Money Laundering Act and to also cover virtual assets.

#### **National Payment Systems Act**

Clause 47 amends the National Payment Systems Act to provide that the Bank of Mauritius may amend, vary or cancel any condition attached to, or impose new conditions on an authorisation granted or a licence issued under the Act.

#### **National Productivity and Competitiveness Council Act**

Clause 49 amends the National Productivity and Competitiveness Council Act to, *inter alia*, review the authorised signatories of cheques of the Council.

#### **Non-Citizens (Property Restriction) Act**

Clause 51 amends the Non-Citizens (Property Restriction) Act to, amongst others, mitigate the risk that a non-citizen becomes owner of residential premises for which they are not entitled through acquisition of shares in a company.

#### **Ombudsperson for Financial Services Act**

Clause 53 amends the Ombudsperson for Financial Services Act to, *inter alia*, enable the Ombudsperson for Financial Services to share information on an anonymised basis with any institute or association in the field of financial services.

### **Prevention of Corruption Act**

Clause 57 amends the Prevention of Corruption Act to –

- (a) cater for offences regarding bribery by or of foreign public official, and
- (b) cater for offences regarding non-deductibility of bribes from turnover or income when filing and submitting tax returns with the MRA.

### **Public Procurement Act**

Clause 61 amends the Public Procurement Act to, amongst others –

- (a) provide for the Central Procurement Board to involve qualified persons from the public body, concerned with the procurement being undertaken, in the bid evaluation;
- (b) allow the Procurement Policy Office to issue directives on the procedures to be followed by public bodies for the exclusion of a bidder, and
- (c) develop a performance rating process of suppliers, contractors and consultants and the database be made accessible to public bodies.

### **Securities Act**

Clause 64 amends the Securities Act to, *inter alia*, extend the regulatory functions of an official exchange to allow for investigations of market abuse cases.

### **Small and Medium Enterprises Act**

Clause 65 amends the Small and Medium Enterprises Act to, amongst others –

- (a) cater for the changes in the thresholds of turnover and the introduction of Mid-Market Enterprise;
- (b) reduce the working days for the processing of an application from 15 days to 7 days, and

- (c) define that the application is deemed to be granted in case same has not been granted or rejected within 7 working days.

#### **Statutory Bodies (Accounts and Audit) Act**

Clause 70 amends the Statutory Bodies (Accounts and Audit) Act to, *inter alia*, provide for the Director of Audit to issue a consolidated audit report on the accounts of statutory bodies to the Minister of Finance where he considers appropriate.

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

Clause 76 amends the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act to, *inter alia*, define “international terrorism.”

#### **Virtual Asset and Initial Token Offering Services Act**

Clause 79 amends the Virtual Asset and Initial Token Offering Services Act –

- (a) to allow the FSC and investigatory authorities to make use of software/digital tools in carrying out supervision and investigation, and
- (b) for information obtained by the FSC and investigatory authorities from such software/digital tools to be admissible as evidence in any criminal proceedings.

### **C. INVESTING IN OUR PEOPLE.**

I will now elaborate on the third theme of my speech which is about investing in our people.

#### **Borrower Protection Act**

Clause 6 amends the Borrower Protection Act to remove any penalty in a credit agreement where the mortgaged immovable property is the sole residence of the borrower.

#### **Certificate of Character Act**

Clause 7 amends the Certificate of Character Act to amend the Certificate of Character forms.

#### **Civil Status Act**

Clause 9 amends the Civil Status Act to, amongst others –

- (a) cater for cases of civil marriage of non-citizens who cannot produce the required certificates duly apostilled from the country of origin;
- (b) enable the celebration of marriages in non-private premises such as cruise ships and catamarans, and
- (c) provide that the particulars of a marriage shall be transmitted to the Registrar of Civil Status within 21 days of the celebration instead of 7 days.

### **Code Civil Mauricien**

Clause 10 amends the Code Civil Mauricien to –

- (a) repeal the provision relating to ‘*contrainte par corps*,’ and
- (b) specify that the lender will be legally obliged to erase a charge once a debt has been repaid within a period of 1 month from the date the debt has been repaid.

### **Education Act**

Clause 17 amends the Education Act to empower the Minister of Education to make regulations to award 2 scholarships, to be known as the Sir Anerood Jugnauth National Scholarships on Economics side.

### **Employment Relations Act**

Clause 18 amends the Employment Relations Act to, amongst others, improve the process of collective bargaining by providing for information regarding terms and conditions of workers to be submitted to recognised Trade Unions.

### **Human Resource Development Act**

Clause 30 amends the Human Resource Development Act to –

- (a) enable charitable institutions to benefit from training grants from the Human Resource Development Council, and
- (b) provide that the employer of a non-citizen who is not a resident under the Income Tax Act or a non-citizen holding a premium visa is not required to contribute training levy in respect of these categories of persons.

### **Income Tax Act**

Clause 31 amends the Income Tax Act to implement the income tax measures announced in the Budget Speech and its Annex.

It, amongst others, introduces a personal income tax rate of 12.5%, provides for enhanced exemptions and reliefs for individuals and corporates, implements changes in relation to tax administration and implements the *Prime à l'Emploi* scheme.

Regarding rate of personal income tax, as from income year 2022/2023, a tax rate of 12.5% is being introduced for persons earning between Rs700,000 and Rs975,000 annually. Thus, a taxpayer earning –

- (a) annual net income not exceeding Rs700,000 will be taxed at the rate of 10 %;
- (b) annual net income in excess of Rs700,000 but not exceeding Rs975,000 will be taxed at the rate of 12.5%, and
- (c) annual net income in excess of Rs975,000 will be taxed at the rate of 15 %.

The following personal income tax exemptions and reliefs are being introduced or increased with effect from 01 July 2022 –

- (a) the maximum exemption in respect of a child pursuing tertiary education is being increased to Rs500,000 and is being extended to cover a taxpayer's child who is pursuing a postgraduate course;
- (b) the maximum contributions which are tax deductible in respect of an individual pension scheme is being increased to Rs50,000;
- (c) the maximum contributions which are tax deductible in respect of donations made to an approved charitable institution is being increased to Rs50,000;
- (d) the maximum allowable deduction for petrol or travelling allowance paid to an eligible employee using his private car for the performance of his duties is being increased from Rs11,500 to Rs20,000, and
- (e) the maximum allowable deduction for medical insurance premium is being increased by Rs5,000 for himself and each eligible dependent.

As regards corporate income tax, the following incentives are being introduced or reviewed –

- (a) the additional deduction from taxable income granted to a manufacturing company in respect of the cost of goods purchased from a local SME is being increased from 10% to 25%;
- (b) an 8-year income tax holiday is being granted to –
  - (i) a newly set up Freeport operator or developer making an investment of at least Rs50 m.;
  - (ii) a person using an innovative agricultural method under the Integrated Modern Agricultural Morcellement Scheme, and
  - (iii) a person engaged in sustainable agricultural practices and registered with the Economic Development Board;
- (c) Penalties imposed on Small and Medium Enterprises (SMEs) for late submission of income tax returns and late payment of income tax during the years 2020 and 2021 are being waived;

Another key measure being implemented at clause 31(u) is the *Prime à l'Emploi* scheme.

Under the Scheme, a monthly *Prime à l'Emploi* equivalent to the basic salary capped at Rs15,000 is being provided for the first year of employment, in the private sector, of 10,000 youths between 18 and 35 years and women up to 50 years.

### **Industrial Court Act**

Clause 32 amends the Industrial Court Act consequential to the amendments being brought to Workers Rights Act.

### **National Pensions Act**

Clause 48 amends the National Pensions Act to, *inter alia*, provide –

- (a) for payment of surviving spouse allowance, and
- (b) payment of Child's Allowance to beneficiaries of Invalid's basic pension and widow's basic pension having children of aged between 20 to 23 years pursuing a full-time course at a higher education institution.

### **National Pensions Act, Social Aid Regulations 1984 and Civil Status (Muslim Family Council) Regulations 2005**

Clauses 48, 82 and 83 amend the National Pensions Act, Social Aid Regulations 1984 and Civil Status (Muslim Family Council) Regulations 2005 respectively to allow for the tardy registration of the Muslim religious marriages with the Muslim Family Council.

This will enable Muslim widows who are religiously married up to 22 September 2022 and whose marriages are not registered to benefit from the Basic Widows Pension.

### **National Savings Fund Act**

Clause 50 amends the National Savings Fund Act to, amongst others –

- (a) allow for the refund of recycling fee to workers no longer in employment at the age of 60, and
- (b) clarify that the foreign employer of the holder of a Premium Visa will not, in respect of that employee, be required to contribute to the National Savings Fund.

### **Pensions Act**

Clause 54 amends the Pensions Act to, amongst others –

- (a) provide for the grant of portable benefit to an officer who had been transferred to or joined a statutory body and leaves the statutory body to take other employment, or be self-employed in Mauritius;
- (b) allow a participant, contributing to the Public Pensions Defined Contribution Pension Scheme for at least one year, to transfer his portable benefits, to any superannuation fund or personal pension plan, and
- (c) provide for the refund of the respective share of contribution to the employer and the employee, where an employee, who joined service on or after 01 January 2013, leaves the service before completing one year.

### **Private Pension Schemes Act**

Clause 59 amends the Private Pension Scheme Act to, *inter alia*, include transfers from one private pension scheme to another pension scheme as may be specified in FSC Rules.

## Social Contribution and Social Benefits Act

Clause 67 amends the Social Contribution and Social Benefits Act to, amongst others –

- (a) remove the requirement for a self-employed individual to submit a quarterly statement;
- (b) give a private household employer the option to pay the social contribution on a yearly or monthly basis;
- (c) give a self-employed individual the option, at any point in time, to pay the social contribution for a full year in advance;
- (d) broaden the scope of social benefits to include the newly introduced CSG disability allowance and CSG income allowance;
- (e) provide the condition that a retired citizen or non-citizen should have resided in Mauritius for at least 12 years in aggregate since his eighteenth birthday to be eligible to the retirement benefit;
- (f) provide for the payment of a monthly disability allowance of Rs2,500 for a person under the age of 60 years and who suffer from a disability between 40 and 59 per cent;
- (g) make provision for the payment of the CSG income allowance of Rs1,000 to an eligible person aged 65 years or below if his monthly gross income does not exceed Rs50,000. An eligible person includes -
  - (i) a Mauritian employee, whether on a full-time or part-time basis;
  - (ii) a self-employed person registered under CSG as at 7 June 2022, and
  - (iii) an expatriate employee contributing under CSG.

A person undergoing training is not eligible.

The allowance is payable at the beginning of each month in the bank account of the beneficiary.

- (h) specify that the payment of retirement benefit of Rs1,000 will be effective as from 01 July 2022.

### **Social Integration and Empowerment Act**

Clause 68 amends the Social Integration and Empowerment Act to, amongst others, exclude the Invalid's basic pension under the National Pension Act from the computation of total verified income when assessing eligibility of a household under the Social Register of Mauritius.

### **Statutory Bodies Pension Funds Act**

Clause 71 amends the Statutory Bodies Pension Funds Act to, *inter alia* –

- (a) clarify that secondary schools in the definition of “statutory body” imply those secondary schools that receive grants under the Private Secondary Education Authority Act;
- (b) allow the transfer of accrued pension rights of an officer upon his death or such other circumstances prior to retirement age;
- (c) allow a participant contributing to the Public Pensions Defined Contribution Pension Scheme for at least one year to transfer his portable benefits to any superannuation fund or personal pension plan, and
- (d) provide for the refund of the respective share of contribution to the employer and the employee, when an employee, who joined service on or after 01 January 2013, leaves the service before completing one year.

### **Workers' Rights Act**

Clause 81 amends the Workers' Rights Act to, amongst others –

- (a) protect the purchasing power of workers who use their car to go to work by providing that irrespective of their salary, those who are paid a petrol allowance, benefit from an increase of 10% up to a maximum of Rs 2,000 in a month;
- (b) reconcile work with family obligations by introducing the concept of leave to care for a sick child;
- (c) remove the ceiling of 90 days to give a worker the possibility to accumulate all his untaken sick leaves so as to be on paid leave in case the worker is on prolonged illness for a long period;

- (d) provide for a payment of food allowance to a worker whose normal day's work exceed 10 hours;
- (e) provide for the payment of cyclone allowance to a worker who is required to work from home, when a cyclone class III or IV is in force;

### **Protection against Termination of Employment**

- (a) provide that an employer cannot dismiss a worker, in circumstances where the worker who has sustained an injury at work, cannot perform his duties normally;
- (b) ensure greater fairness in disciplinary proceedings;
- (c) empower the Redundancy Board to make an order for an employer not to reduce his workforce or cease its activities, where it finds that the application for intended reduction of workforce or closure is unjustified;

### **Portable Retirement Gratuity Fund**

- (i) ensure that workers are not penalised on retirement by –
  - (i) providing that the rate of contributions made by an employer on behalf of his workers to a private pension scheme and the SIPF be not less than the prescribed PRGF rate;
  - (ii) addressing the issue of non-payment of contributions to private pension schemes or to the SIPF;
  - (iii) clarifying that a lump sum in lieu of contributions for past services be paid directly to a worker on his retirement or the heirs of the deceased worker, and
  - (iv) ensuring that the gratuity payable to a worker whose retirement benefits are covered under the Sugar Industry Pension Fund Act is not less than the lump sum payable under the PRGF.

Mr Speaker, Sir, I am proposing amendments at Committee Stage to the Ayurvedic and Other Traditional Medicines Act, Income Tax Act and the Social Contribution and Social Benefits Act. These amendments are being circulated in the House.

I now commend the Bill to the House.

**The Vice-Prime Minister, Minister of Education, Tertiary Education, Science and Technology (Mrs L. D. Dookun-Luchoomun) seconded.**

(3.53 p.m.)

**The Leader of the Opposition (Mr X. L. Duval):** Comme à l'accoutumé, je vais structurer mon intervention dans le même ordre que les amendements qui sont proposés dans le Finance Bill sauf pour toute la saga concernant la Banque de Maurice que je prendrai en dernier.

Ce Finance Bill a été présenté à la Chambre avec un empressement indécent pour les raisons que l'on sait parce que les *PNQs* et *PQs* des membres de l'Opposition sont trop embarrassantes pour le gouvernement et donc, on a eu à siéger un jeudi. On a siégé un vendredi et voilà tellement...

*(Interruptions)*

**Mr Speaker:** Order !

**Mr X. L. Duval:** ...d'empressement, résultats des courses, ce projet de loi contient...

*(Interruptions)*

**Mr Speaker:** Order !

**Mr X. L. Duval:** ...des erreurs majeures. Si on n'avait pas rappelé au ministre des Finances que la pension devait augmenter non pas à R 14,500 au 1<sup>er</sup> juillet 2023, bien il n'aurait même pas su parce qu'il n'était pas courant, lui-même il ne savait pas, je vais vérifier, je vais voir. Vraiment, R 14,500, cela parait beaucoup. Je vais *checker*. Ça, c'est la loi, M. le président, projet de loi qui a été présenté à cette Chambre avec l'empressement que nous savons.

Mais, il y a plus que cela parce que le ministre des Finances mais qu'est-ce qu'il a fait dans son discours ? Il n'a fait que lire une petite partie des *explanatory notes* qui nous ont été donnés mais le problème c'est que ces *explanatory notes* par cafouillage n'ont été distribués qu'hier. Personne n'a su, c'est hier, je peux vous montrer que c'est hier qu'on a reçu un SMS d'un monsieur pour nous dire que le Finance (Miscellaneous Provisions) Bill préparé par le ministère des Finances a été circulé, c'est hier. Cela avait été mis peut-être quelque part mais personne ne savait que c'était là et ce n'est donc qu'à partir de hier que nous avons pris

connaissance de ce document extrêmement important parce que c'est le ministre des Finances qui en a fait tout son discours basé sur cela. Il n'a rien ajouté de plus, pas un mot de plus pour les modifications, pour les membres de la Chambre et cela a été présenté, M. le président, et nous avons eu donc à travailler.

Je suis honnête dans ce que je vais dire. Je suis sûr que dans mon discours, il y aura certaines erreurs. Je suis sûr que dans mon discours je n'ai pas tout eu comme information. Je n'ai pas tout *pick up* comme mauvaise chose dans ce Finance Bill qui change 82 projets de loi : le Companies Act, le GRA Act, l'Income Tax Act, la MBC ACT, Pharmacy Act, Social Contributions Act où il y avait une erreur, le Civil Status Act etc.

Je ne pourrai pas et *to add insult to injury*, on nous dit que même s'il y a plus de cinq membres de l'Opposition qui parlent, *pa kone kot gagn kouraz pou fer tousala*, s'il y a plus de cinq membres de l'Opposition qui parlent, bien chaque membre parlera pour 15 minutes seulement. 15 minutes seulement, 82 projets de loi, s'il y a plus de cinq membres de l'Opposition sauf moi supposément parce que je suis leader de l'Opposition et voilà la situation, M. le président. C'est un empressement non seulement à présenter cette loi mais à faire passer, voter cette loi je présume aujourd'hui même pour après les grandes vacances pour le gouvernement concernant l'Assemblée nationale. Je crois, M. le président, que cela n'a jamais été le cas dans le passé, ni ce type de discours que le ministre des Finances a fait aujourd'hui, qui est simplement un petit résumé des *explanatory notes* ni cet empressement que je vais qualifier d'indécent.

*But, let me now come to the actual provisions or those that I have had time to look at. The Animal Welfare Act which is Clause 2, so, I will go clause by clause as I mentioned. Clause 2, nous avons eu depuis quelques années maintenant de ce gouvernement toutes les semaines, des nouvelles lois, des nouvelles agences, des nouvelles autorités, des nouveaux permis qui sont imposés sur la population sans jamais avoir des permis qui sont retirés parce qu'ils sont caducs.*

Dans ce Finance Bill donc, dans ce *Animal Welfare Act*, il y a encore des nouveaux permis qui sont créés et je parlerai de cela dans un instant. Mais, aussi, il y a une augmentation des pénalités – dont je suis d'accord, avec les problèmes sexuels etc, avec les animaux – je suis d'accord, cela on augmente sans problème.

Mais, aujourd'hui, M. le président, quand on va enregistrer un chien, est-ce que les gens enregistrent les chiens maintenant ? Je ne suis pas sûr. Combien de ces 300,000 chiens qu'il y en a à Maurice sont enregistrés ? Peut-être tout à l'heure au lieu de nous relire votre affaire quand vous allez faire votre *summing up*, M. le ministre des Finances, vous allez nous dire. Dites-nous combien de chiens aujourd'hui sont enregistrés à la MSAW. Cela sera intéressant de savoir parce qu'aujourd'hui non seulement le *fine* autrefois était de R 10,000, aujourd'hui, la pénalité est à R 100,000 avec trois ans de prison si on enregistre pas son chien.

Mais, même l'autre qui était à R 10,000 n'était pas *enforced*. Comment voulez-vous que nous ayons une société qui fonctionne correctement et je suis d'accord que la prolifération des chiens est une mauvaise chose? Cela gêne la qualité de vie des Mauriciens. Cela gêne les citoyens mauriciens, les voisins, les chiens qui aboient tout le temps, les chiens qui mordent des gens, les chiens qui sont menaçants dans la rue. Mais il faut *reinforce* les lois. On ne peut pas laisser des lois comme ça et après, un beau jour, venir multiplier par dix les *finés* parce qu'on est incapable d'appliquer les lois qui existent. C'est la première chose, M. le président.

En plus de ça, les chiens dangereux, j'ai un ancien collègue qui a été mordu ici-même, à Port-Louis par un chien dangereux. Il a été marqué à vie. Donc, c'est important, non seulement d'avoir les lois, d'avoir les pénalités, mais aussi de les appliquer. Et moi je crois que la MSAW est une faillite nationale, et que si on ne revoit pas la MSAW, tous ces *Animal Welfare Acts* que nous passons, sont complètement caducs !

Maintenant, côté économique, le gouvernement prétend vouloir encourager les gens. Mais voilà, aujourd'hui, on va vers un *Animal Breeder Permit* ! Il y a de nouvelles conditions - *valid for one year*. Alors, calculez un coup : une personne va faire quelque chose de fantastique ; elle va construire avec 3-4 millions de roupies un centre *animal breeding*, et on va lui dire tous les ans, vient renouveler ton permis ! Mais qui est un fou qui va faire cela s'il n'a pas au moins l'assurance que son permis va être donné pour 5 ans, pour 10 ans ? Pourquoi tous les ans ? Alors que c'est un investissement conséquent et que vous voulez encourager les gens à investir d'autres façons. Donc, ce n'est pas normal de demander aux gens pour des permis économiques qui ont besoin d'investir, de renouveler leurs permis tous les ans. Ce n'est pas normal. La logique même, c'est qu'il faut leur donner le temps nécessaire, quitte à révoquer leurs permis s'ils en ont un. Je

dis cela, ici, aujourd'hui, mais cela s'applique *across the board* à des milliers de lois, des règlements qui ne cessent d'augmenter, créées par ce gouvernement.

Maintenant, M. le président, l'*Animal Trainer Permit*, je ne sais pas trop pourquoi on a besoin d'un permis juste pour entraîner des animaux. *Okay!* Quels sont les qualifications ? On ne le dit pas ! Et ne croyez pas que c'est quelque chose de banal ; je connais quelqu'un qui a payé R 200,000 juste pour pouvoir passer des examens de *dog trainer online* – R 200,000. Encore une fois, cette personne paye R 200,000 parce qu'elle veut bien faire, elle veut être *on top*. Premièrement, elle ne connaît pas quelles sont les conditions pour qu'elle puisse s'enregistrer ; elle ne le sait pas, ce n'est pas dit. Et puis, bien sûr, on lui dit que : bon voilà, tous les ans vous allez payer R 200,000, venez renouveler votre permis tous les ans, et on verra si on va vous le donner. *Ale, donn enn ti kontribision, enn ti koripsion par isi, par laba*, et cela va vous faciliter les choses ! C'est comme ça que les choses marchent à Maurice ! Vous croyez que vous faites tout cela, et que cela n'a pas d'effet sur la corruption ? Du tout ! C'est répandu maintenant ; la corruption est répandue par tout cela. Donc, voilà, M. le président.

Et il ne faut pas oublier les *existing trainers*. Il y a plein de gens qui gagnent leurs vies en ce moment en entraînant des chiens, par exemple. Je ne sais pas quel autre animal qu'on entraîne, des chats je ne crois pas, mais les chiens au moins. Mais il faut qu'il y ait des *transitional provisions* pour protéger ces gens, pour qu'ils puissent continuer à gagner leur pain, M. le président. Voilà, donc, concernant l'*Animal Welfare Act*.

Concernant maintenant le *Ayurvedic and Other Traditional Medicines Act*, numéro trois, je suis content parce que je vois que le *traditional medicine*, le Siddha, a été aujourd'hui inclus comme un *traditional medicine*. Je connais un docteur, un *practionner* du Siddha, il est extrêmement efficace, et je suis content qu'on reconnaisse cela formellement.

Maintenant, M. le président, je viens au *Companies Act*, c'est un peu mon domaine, et c'est la clause 11. Ce qu'on doit dire avant tout, c'est que les états financiers, les *financial statements* d'une société/d'une compagnie sont des choses extrêmement importants. C'est une vitre que nous avons pour connaître ce qu'il y a dans cette société/compagnie ; ce qui se passe ; est-ce que la compagnie est viable ou pas ; est-ce qu'on peut investir dedans ; est-ce qu'on peut même faire du commerce avec. C'est pour cela que la loi requiert pour les compagnies à responsabilité limitée qu'il y ait des états financiers tous les ans. Bien sûr, pour les petites

compagnies, il y a une exemption, pour dire qu'au lieu de préparer quelque chose de 50 pages, on va faire quelque chose de 2 pages : le bilan, le *balance sheet* et le *profit and lost account*.

Mais qu'est-ce que c'est une petite compagnie ? C'est là toute la question. Qu'est-ce que c'est une petite compagnie ? À quel point une petite compagnie n'est plus petite et suscite l'intérêt du public, l'intérêt des actionnaires mêmes, et l'intérêt du personnel d'en savoir plus ? Aujourd'hui, M. le président, à Maurice, nous avons qu'un seul critère, c'est le chiffre d'affaires. C'était à 50 millions. Le ministre des Finances trouve bon de le doubler à 100 millions. Je trouve cela fort. Je trouve que R 100 millions, comme limite pour ne pas présenter des états financiers en bonne et due forme, fort déjà. Une compagnie à 100 millions de chiffres d'affaires peut avoir 100, 200, 300 employés, n'est-ce pas ? Et ces employés, n'ont-ils pas le droit de savoir l'état des finances de la compagnie ? Parce qu'en Angleterre - je prends cela comme critère - il y a des *small companies*, il y a bien sûr le chiffre d'affaires minimum, bien plus qu'ici, mais il y a aussi le nombre d'employés comme critère. Parce qu'au-dessus d'un certain nombre d'employés, indépendamment de prendre en compte le chiffre d'affaires, la compagnie doit produire des états financiers. Et le ministre du Travail est là. Quand une compagnie est sur le point de faire faillite, mais où on va savoir cela ? Comment on va savoir qu'une compagnie, si elle a 200 étrangers et 200 employés, est sur le point de faire faillite ? Par les états financiers audités.

Mais si on ne met pas cela, surtout qu'on double le chiffre d'affaires, qui va savoir quelle est la situation financière d'une compagnie ? Et après vous aller mettre toutes sortes de lois sans réaliser ce que vous faites. C'est-à-dire que vous allez mettre dans l'obscurité totale, presque totale, une bonne partie des compagnies à Maurice qui ne produiront plus des états financiers audités. Et ce n'est pas bon pour les gens qui y travaillent.

La seconde chose, je vois que l'affaire BAI n'a été suivie d'aucune mesure. S'il y a eu des problèmes, c'est que puisque le *small company* qui doit juste produire deux petites pages pas audités des états financiers, mais cette petite compagnie n'a pas de *asset limit*. Et ce n'est pas la même chose en Angleterre parce que là-bas, il y a un *asset limit*. C'est-à-dire qu'une compagnie qui a beaucoup d'actifs - un *property company* qui a beaucoup d'actifs, qui n'a presque pas de chiffre d'affaires, à Maurice, pas besoin de préparer des états financiers audités. La compagnie fait ce qu'elle veut. Ce n'est pas comme ça à l'étranger. Parce qu'à l'étranger, vous avez une compagnie qui dit qu'elle a 1 milliard de *property*, pas de chiffre d'affaires, pas d'employés

disons, et bien, cette compagnie a besoin de préparer des états financiers. Parce que c'est important pour la stabilité de l'économie à Maurice que nous sachions la vraie situation de ces compagnies.

Mais voilà, l'occasion était là ! Quand on a doublé ce chiffre d'affaires, l'occasion était là. Ouvrez les yeux, pas besoin d'inventer la roue, mais regardez ce que les autres font. Apprenez un petit peu parce que c'était un des problèmes de la BAI ; beaucoup de ces compagnies n'avaient pas de chiffre d'affaires, et donc, n'étaient pas audité par personne. Même le *holding company* était à l'étranger. Donc, apprenez un petit peu, ayez un peu d'humilité. Bon, je ne m'attends pas à ce qu'on me répond tout à l'heure. Mais si on me répond, on me dira peut-être, j'espère, qu'un de ces jours, nous allons faire le *best practice* en terme de *small company disclosure*, en terme de *small company auditing*, en terme de *small company accounts* qui utilise des critères.

Pas juste des critères des chiffres d'affaires mais des critères du nombre d'employés et des critères de *net assets* à déterminer bien sûr dans le contexte mauricien, quelles sont les limites que nous voulons utiliser.

Maintenant, je viendrai à ce cher *Customs Tariff Act* concernant les voitures, ce qui m'a bien choqué je dois dire, parce que nous sommes d'accords qu'il y a beaucoup de trafic à Maurice. Beaucoup de trafic ! *Bloker partou !* Nous sommes d'accords que si demain, on veut aller à la banque pour prendre les *foreign currencies*, on nous dira : « Ah, Xavier, peut-être on te connaît un petit peu, prend un petit peu aujourd'hui ; revient la semaine prochaine, tu auras un petit peu encore, *pa ta ti pa ta ta* ». Et on ira comme ça pour un mois parce qu'il n'y a pas de devises étrangères à Maurice. C'est un autre débat, il n'y a pas de devises étrangères parce que personne n'a confiance en la roupie, personne n'a confiance en le ministère des Finances et la banque de Maurice. C'est pourquoi les gens gardent leur argent en devises. Donc, il n'y a pas d'argent. Il y a trop de voitures, pas d'argent ! Qu'est-ce qu'on fait ? On retire la taxe complètement sur toutes les voitures hybrides, sur toutes les voitures électriques. Okay ! Si on veut faire ça pour les petites voitures tout ça, pour la classe moyenne, les *ti dimouns* qui souffrent autant avec ce gouvernement, je n'ai pas de problème. Mais quand on me dit aujourd'hui qu'une Porsche Taycan est taxée *custom duty* zéro pourcent, je crie au scandale, M. le président. Je crie au scandale ! J'ai quelqu'un que je connais, qui veut importer une Bentley -

une Bentley s'il vous plaît – hybrides, zéro *duty* grâce au ministre des Finances. C'est ça que vous avez fait ! C'est ça que vous avez fait ! Et c'est un crime parce qu'ils n'ont pas besoin de ça, on n'a pas besoin de ce genre de *duty free*. Même nous, nous sommes limités, notre *duty-free*. Mais maintenant quand on veut, du moment qu'il est écrit hybride dessus même si c'est un *mild hybrid*, un *mild hybrid* c'est quoi ? J'ai une voiture de 2000 cc, - je me suis renseigné un petit ti peu - et je veux que ce soit plus puissant que les 2000 cc d'habitude.

Donc, je ne vais pas acheter une voiture normale, je vais acheter un *mild hybrid* qui va conserver l'électricité, je ne sais pas ce que ça va faire. Et au lieu de 2000 cc, ça va me donner l'équivalent de 3000 cc. Voilà, c'est ça un *mild hybrid*.

*Mild hybrid*, ça n'existe pas pour arrêter le *carbon dioxide*, etcetera, non. Le *mild hybrid* augmente la puissance de la voiture. Encore une fois, si c'est pour augmenter la puissance de la voiture à 1000 cc, à 1200 cc, pas de problème. Mais, le *mild hybrid* d'un grand concessionnaire là, à Pailles, qu'est-ce que cela va faire ? Voiture de deux litres ? Ça va *perform* comme une voiture de trois litres et c'est le *taxpayer* qui va perdre, même les 15 % qu'on avait. Autrefois, comment c'était la taxe ?

Une voiture électrique, M. le président, autrefois c'était *duty free* jusqu'à 180 kW. Donc, c'était déjà *duty-free*, mais on payait 15 % à partir de 180 kw. C'est-à-dire à partir d'environ 2000 cc, on payait 15 % de taxe. Ce n'est pas choquant. Ça choque quelqu'un ici là, de payer 15 % de taxe sur une voiture de 2000 cc ? Qui ça choque la ? Qui est allé voir le ministre des Finances pour lui demander ça ? Je ne sais pas. Levez la main ! Personne ! Okay ! Alors, pourquoi on a fait ? Pourquoi on a fait ça ? Il faut s'expliquer, M. le président. Il faut que le ministre s'explique.

Maintenant, les *proper hybrids*, *the hybrids* même, les vrais *hybrids*, eux entre 2000 et 3000 cc, ils payaient 55 % de taxe. Aujourd'hui, jusqu'à 3000 cc, on paye zéro pourcent de taxe. Autrefois, c'était 55 %, ça choquait quelqu'un ici ? Peut-être, je ne sais pas qui a été choqué par ça ? Ben, c'est comme ça. Et *above* 3000 cc, c'était à 65 %. Là aussi, maintenant c'est zéro parce que le ministre des Finances a trouvé qu'il faut absolument, comme je dis, que ces voitures soient absolument *duty-free* pour que les gens très riches puissent rouler en *duty-free*. Voilà, ça c'est absolument la vérité, l'honorable ministre des Finances ne pourra pas ne pas être d'accord avec moi.

Maintenant, donc, je trouve que tout cela est complètement irrationnel, complètement irrationnel au vu du nombre de grosses voitures à Maurice et au vu d'un manque de devises qui souvent empêchent les importateurs - et ce n'est pas le ministre du Commerce qui va me contredire - de même acheter de la nourriture parce qu'il n'y a pas de devises. Plein de gens, les importateurs sont venus me voir, ils ne peuvent même pas importer de la nourriture parce qu'il n'y a pas de devises et on encourage les gens d'acheter de grosses voitures *duty-free*. Voilà, M. le président !

Je viendrai maintenant sur l'*Economic Development Board Act*, rapidement. Nous avons tous les ans avec ce gouvernement-là, des nouveaux – M. Lutchmeenaraidoo avait recommencé ce *trend de development certificates*, qui sont une relique des années même pas 80 ; des années 70 et un ti peu 80 parce qu'aujourd'hui tous les économies du monde ont réalisé que ce qui va intéresser un investisseur, c'est peut-être le *Moody's Rating*, c'est peut-être la stabilité financière ; c'est peut-être la valeur de la roupie qui est stable ; ce sera certainement le manque de corruption ; ce sera certainement une administration efficace ; ce sera certainement beaucoup de choses. Mais offrir des *tax incentives* comme ça, c'est une relique du passé, on ne fait plus ça. Et ici, on continue, on continue, on continue avec les faits que quand on regarde l'investissement, *Foreign Direct Investment*, c'est vrai qu'il y a beaucoup. Mais où ça va aller, les 90 % ? Dans les maisons, dans les *properties*, c'est tout. En termes d'investissement dans des équipements productifs, peanuts !

Donc, la productivité, ce sont les *Level playing Fields*, pas que demain un Premier ministre puisse décider à droite et à gauche qui va avoir. Aujourd'hui, si on investit plus de R 500 millions, je crois que c'est - on peut négocier soi-même qu'elle est le deal qu'on va avoir. Ça tout ça, M. le président, c'est encore une fois la réalité.

Concernant le *Financial Services Act*, là aussi, M. le président, je dois vous dire que je trouve ça choquant. On crée un *Settlement Committee* et ce cher *Settlement Committee* là, on va mettre un Chairman, on va mettre un membre. Le Chairman est nommé par le *Board*, le *Board* est nommé par le ministre, le Premier ministre, je ne sais même plus. Le membre est nommé par le CEO, un personnage lui-même, et puis il y a deux employés. Et ce *Settlement Committee* là ne sera sous les ordres de personne, 100 % indépendant d'après la loi. Mais vous serez choqués, M. le président. Je ne sais pas si vous serez choqués, vous aurait dû être choqué en tout cas, que ce

*Settlement Committee* là, pour le président, *no qualification in the law is required*. On ne dit pas un avocat, un ancien juge. Rien ! Juste un président sera nommé. Il peut être demain un petit ami d'un Monsieur, il peut être un copain, un cousin, un frère, une sœur, on ne sait pas.

*No prior qualification is required* pour être Chairman du *Settlement Committee* de la FSC et il pourra imposer ou réduire ou même mettre à zéro des *finés* de tout le monde. Rien ! Pas une qualification dans la loi ! Vous trouvez ça normal ? Je ne trouve pas ça normal. Je trouve moi, qu'il faut surtout qu'une personne supposément indépendante *will not be under the control or direction of any person or authority*. Il faut vous protéger, il faut nous protéger et qu'on ait une minimum *qualification* dans la loi pour ces gens-là et il n'y a pas pour l'instant. Et c'est la même chose pour les membres du *Board*. Rien ! Et puis, il y aura deux employés qui vont être sur ce *Board* là. Ces deux employés là, on nous fait croire qu'ils ne vont pas être sous le *control of anyone* quand ils siègent sur le *Board*, mais dès qu'ils sortent en dehors de la porte du *Committee Room*, là ils vont être sous le contrôle de leur chef. Mais on nous dit que là, ils ne seront pas sous le contrôle.

Je crois que c'est un peu *wishful thinking*. Et moi, je suis triste de voir que nous créons des lois comme ça, avec des comités comme ça, pour faire un *settlement*, un *deal* avec les gens qui ont été trouvés coupables d'actions répréhensibles dans les services financiers et que c'est quelque chose d'aussi opaque, aussi pas redevable envers personne. Et moi je crois que c'est dommage, on peut dire un *shame* pour la loi en tout cas et je ne suis pas d'accord avec cette loi-là.

Maintenant, M. le président, on va venir au cher *Gambling Regulatory Authority*. Mon collègue tout à l'heure va en parler. Je ne suis pas un fan des courses ; donc je ne vais pas entrer dans beaucoup de détails. Alors que je vois comme toutes les années précédentes que le *GRA Act*, comme s'il y a place belle, grande importance dans chaque *Finance Bill* qui vient. C'est ça qui occupe le plus grand nombre de pages alors que la situation se détériore de jour en jour là-bas. Et là, je prendrai juste le fait qu'on vient aujourd'hui empêcher certaines personnes de siéger sur des *Boards* ou même je pense d'être propriétaires de chevaux parce qu'ils sont soi-disant pas des *fit and proper persons*. *Qu'un fit and proper person*, FSC, GRA, soit quelqu'un qui a été condamné, soit qui a fait banqueroute. Je n'ai pas problème avec ça. Mais, venir dire que quelqu'un dont il y a une enquête de la *MRA* sur lui, sans plus dire que ça, pourrait être refusé le

droit de siéger sur un *Board* seulement parce que la *MRA* a décidé de faire une enquête sur cette personne-là. Mais est-ce juste ? Vous ne savez pas ce qui va se passer. L'enquête peut durer 10 ans, 20 ans, 30 ans ou pas du tout. L'enquête peut-être frivole. Il peut y avoir une lettre anonyme qui a été envoyée par ses adversaires et soudainement, il y a une enquête et le monsieur ne veut plus être membre du *board*.

Moi, je ne trouve pas ça normal. On *tailor-make* donc l'enquête de la *MRA* et puis on *tailor-make* cette loi pour que certaines personnes qui sont considérées gênantes par le régime en place, ne puissent pas siéger sur certain *boards*.

Maintenant je viens à l'*Income Tax Act*, la *clause 31*. Je ne vais pas rentrer dans tous les détails. Je parlerai du *Global Minimum Tax*. N'étant pas un expert, je me suis renseigné un peu. M. le président, pourquoi l'empressement avec le *Global Minimum Tax* ? Pourquoi l'empressement ? C'est supposé entrer en pratique en 2024 dans l'OCDE. Pas aujourd'hui ; on est en 2022. Maurice donc *jumps the gun*. On est avant tout le monde. Là, on est devant et on va taxer ceux qui se trouvent à Maurice. Ils seront imposables à un *minimum tax* de 15 %. Donc, ça va varier. S'ils payent déjà 9 %, ils vont payer 11 % additionnels. Mais les États-Unis eux-mêmes n'ont pas pris une décision finale concernant le *Global Minimum Tax* et le *Base Erosion and Profit Shifting initiative*. Et même certains pays de l'Europe ne sont pas d'accord avec ce système-là. Donc, il faut se dire pourquoi est-ce que Maurice s'empresse ? Est-ce que ça ne va pas, encore une fois, être une entrave au développement de l'*offshore* à Maurice, *to global business* à Maurice ? Pourquoi cet empressement ? J'espère que le ministre tout à l'heure nous dira parce ce que ce qu'on me dit, c'est qu'il y a très peu de pays qui ont déjà appliqué le *Global Minimum Tax* et que Maurice risque de perdre beaucoup du *blue chip business*. Mais je vais dire encore ; je ne suis pas un expert. Je serais content que le ministre vienne défendre ce qu'il fait. C'est une occasion pour moi de demander de le faire.

Concernant, M. le président, le *MBC Act*, voilà que si on ne veut pas allumer la télévision et regarder untel, untel, untel sur le *news*, ces messieurs

principalement, quelquefois un petit peu pour quelques secondes l'Opposition. On risque de payer R 50,000 de *fine* et prison combien ? Dix ans ? Je ne sais pas combien de temps. Prison aussi. Et là-bas, la télévision est gratuite ; à la prison. Et donc, peut-être pour cela qu'on fait ça. C'est énorme. C'est excessif. J'ai constaté qu'en Angleterre, par exemple aujourd'hui il y a tout

un débat ; est-ce que le *TV license* aurait dû être appliqué ou pas ? Est-ce qu'il ne faut pas annuler le *TV license* et c'est à la BBC de se débrouiller comme n'importe qui à travers un bon service, à travers des publicités correctes. Est-ce que la MBC aurait pu le faire aussi si les gens voulaient vraiment ? Si c'était quelque chose de qualité, les gens auraient regardé la MBC et payé volontairement, pas obligatoirement les R 150 parce qu'en même temps, il aurait probablement eu de la publicité, etc. que les gens ne veulent pas faire. Donc, il y a tout un débat en Angleterre pour éliminer le *TV license*. Et aussi, M. le président, je dois dire qu'en Angleterre, le *TV license* n'est pas payable si la personne peut prouver qu'elle ne fait que regarder des *streaming services* – *Netflix, Apple TV, or whatever*. Si en Angleterre on ne fait que regarder des *streaming services*- *YouTube* tout ça, on ne paye pas le *TV license*. À Maurice, on est obligé de payer quoi qu'on regarde extrêmement rarement - moi jamais - la MBC TV. Voilà ! Et donc, moi j'aurais proposé, on ne pourra pas parce que personne ne voudra payer mais au moins que les gens qui ne regardent pas la télévision MBC parce qu'ils ne sont pas d'accord avec les programmes, soient exemptés de payer la licence TV. En tout cas, je trouve 5000 roupies aurait été beaucoup, 50 000 roupies - c'est excessif pour quelque chose qu'en fin de compte personne ne veut payer. Voilà, M. le président !

Concernant le *National Pensions Act*, mon collègue Reza Uteem va en parler en détail et je ne vais pas entrer dedans concernant surtout le *Surviving Spouse Allowance* qui est d'une importance majeure pour nos sœurs musulmanes, M. le président.

Concernant maintenant le *Pharmacy Act*, et là j'ai pris la peine de lire un article qui a été publié par une grande compagnie pharmaceutique qui s'appelle Aspen et le patron s'appelle Samer Kassem. Il a donné une interview fantastique dans un journal et le résultat des courses, M. le président, si nous continuons avec ce ministère de la Santé, qu'est-ce qu'on va faire comme amendements, il n'y aura personne de désirable. Il y aura que des indésirables parce que le ministère de la Santé n'a même pas de *quality control* qui puisse contrôler la qualité des médicaments. Comment voulez-vous, que quelqu'un même en Afrique, je ne dis pas ça méchamment, que quelqu'un achète des médicaments dans un pays qui n'a même pas de *quality control laboratory* pour checker la qualité du médicament ? Ce n'est pas sérieux de prendre des lois comme ça, de promettre- là je vois que le ministre a promis l'autre jour qu'on va avoir une industrie pharmaceutique. Mais qui ? Ce n'est pas important. Tout le monde peut faire des

médicaments, mais qui peut faire des médicaments, qui va maintenir la réputation de ce pays-là comme un centre de production de médicaments ?

Et maintenant, je viens presque à la fin de mon discours. Je viens au *Bank of Mauritius Act*. Comme on dit – *pa dir pa finn dir ; pa dir pa ti dir*, M. le président. *Pa dir pa ti dir !* Ici même dans cette Chambre pendant le bien mérité motion de censure, j’avais dit dans mon discours et j’avais cité le *Mauritius Bankers Association*, et je re-cite –

“On this trajectory, Mauritius is likely to lose its Baa2 status and, if that is to happen, if nothing is done,” *il avait dit*, and I am quoting verbatim –

“a loss of existing and new business will be highly likely.”

C’est ce qu’ils avaient mis dans leur mémo qu’ils avaient envoyé au ministère des Finances avant le budget. Et bien sûre, moi aussi j’avais repris cela avant le budget. L’honorable Paul Bérenger, ici, à maintes reprises à cautionner le gouvernement quant à la possibilité d’un *downgrading* de notre *sovereign debt* par *Moody’s*, à maintes reprises !

**Dr. Padayachy:** Mr Speaker, Sir, I would like to raise a point of order.

**Mr X. L. Duval:** C’est embarrassant ?

**Dr. Padayachy:** The hon. Member is making comments of general nature which has nothing to do with the subject matter being debated today.

*(Interruptions)*

Mr Speaker, Sir, let me refer...

*(Interruptions)*

**Mr Speaker:** Wait! Wait!

**Dr. Padayachy:** Let me refer the House to Standing Order 42(1)...

**Mr Armance:** La vérité blesse!

**Dr. Padayachy:** ... with regard to debates on a Bill,...

*(Interruptions)*

**Mr Speaker:** Order!

**Dr. Padayachy:** Under Standing Order 42(1) –

“Debate upon any motion, Bill or amendment shall be relevant to such motion, Bill or amendment, (...)”

Amendment to the Banking Act -

“(...) except in the case of a motion for the adjournment of the Assembly.”

It is clear that the comments being made by the hon. Member are not permissible under Standing Order 42(1).

*(Interruptions)*

**Mr Speaker:** So, my ruling would be...

**Mr Bérenger:** *Ein ! Inn fini prepare sa!*

*(Interruptions)*

**Mr Speaker:** What is it?

**Mr Bérenger:** *Inn fini prepare ruling la!*

*(Interruptions)*

**Mr Speaker:** Wait!

*(Interruptions)*

Wait! Do not try to intimidate the Speaker!

*(Interruptions)*

I am not born of that metal!

*(Interruptions)*

I am not born of that metal! You are mistaken on that!

**Mr Bérenger:** *Mistaken? Pa kapav mistaken ar ou!*

**An hon. Member:** *Avoy li lakaz!*

*(Interruptions)*

**Mr Speaker:** With regard to your speech, connect it to the amendment proposed, and limit it to the amendment proposed.

*(Interruptions)*

**Mr Uteem:** *Eta, ki to gagne? Ki to pou kapav fer?*

**Mr Speaker:** What is happening here?

*(Interruptions)*

What is happening?

*(Interruptions)*

**An hon. Member:** He is provoking!

**Mr Speaker:** You started everything!

*(Interruptions)*

You started everything!

**An hon. Member:** No!

**Mr Uteem:** He is provoking!

*(Interruptions)*

**Mr Speaker:** Please! Order everywhere, both sides of the House! Please!

*(Interruptions)*

Hon. Leader of the Opposition, continue! But bring your speech closer to the amendment!

**Mr X. L. Duval:** *Thank you very much, M. le président. Tout à fait ! Donc, je vois que le ministre des Finances a bien préparé son petit point of order ! J'espère qu'il ne s'est pas trompé de point of order cette fois-ci ! Il a bien préparé par ce que cela va lui faire mal ! Mais je vais rester bien sûre -comme je le fais durant tout mon discours, vous serez d'accord, M. le président, - je parle du *Bank of Mauritius Act, clause 3*, je crois, du *Finance Bill*, parce qu'il y a certaines provisions, certains changements que le ministre va nous proposer.*

Mais je regrette que les changements que le FMI a proposés, qui sont des changements importants, des amendements très importants au *Bank of Mauritius Act*, que ces changements-là,

je ne les vois pas. A moins que le ministre va me montrer que j'ai mal lu ? Je l'ai dit, j'ai lu vite. Peut-être que tout à l'heure - vraiment, je me resserre sur la loi - le ministre va me montrer où j'ai fauté, où je n'ai pas vu ce que le FMI a demandé. Et peut-être qu'il l'a fait et qu'on ne l'a pas vu. Voilà donc, M. le président.

La première chose est : je dois dire que c'est le FMI, le IMF, la Banque mondiale, à maintes reprises, à quelques semaines de cela, voilà que le *Article IV Consultation* est sorti, et qu'est-ce que le FMI voulait voir ? Il voulait voir, premièrement, pas de petits amendements comme ceux-ci, en deux pages - moins que le *GRA Act*, bien sûr ! Il voulait voir des amendements majeurs. Il a même demandé *a new Bank of Mauritius Act*, n'est-ce pas, M. le ministre ? Vous allez nous le dire tout à l'heure pourquoi vous n'avez pas amené un *new Bank of Mauritius Act* ?

Ce qu'ils veulent, M. le président, c'est que la Banque de Maurice ait une vraie indépendance. Depuis quelques années, il y a aujourd'hui, *on dirait enn sel item* !

**Mr Speaker:** Now you are trying to depart! Come back to the amendment!

**Mr X. L. Duval:** Yes, that is what I am saying, maybe it is here! I have not seen it, I am asking the...

**Mr Speaker:** Not the amendment by the FMI!

**Mr X. L. Duval:** *No, I am saying is there an amendment* concernant l'indépendance de la Banque de Maurice, comme préconisé par le FMI ? Vous allez nous le dire tout à l'heure, M. le ministre.

Est-ce qu'il y a aujourd'hui un amendement pour que la Banque de Maurice ne peut pas, encore une fois, refaire ce tour de financer le gouvernement à travers des réserves qui n'existent pas chez la Banque de Maurice ? Est-ce que vous avez fait cet amendement? J'ai le droit de vous le demander. Je ne le vois pas, peut-être que je me suis trompé.

Parce que c'est cela, noir sur blanc, que le FMI vous a demandé de faire, n'est-ce pas ? Il vous a demandé aussi, M. le ministre, de recapitaliser - bon, vous allez me dire que ce n'est pas dedans - je ne vais pas reprendre cela, M. le président, comme vous me l'avez dit.

Mais aussi, M. le président, il y à la section 32 que la Banque de Maurice *flouts*, ignore sa propre loi. Elle est obligée, tous les mois, de publier un *balance sheet* !

**Mr Speaker:** No, again, again! I do not say you do not have anything to say, but try to understand the Chair, this is very technical. You have to confine yourself to the amendments proposed!

**Mr X. L. Duval:** Yes, for sure I am going to do that. Do not worry. I have only five minutes, I will not take more of your time. I know you are a busy man.

*So, now, where* dans cette loi qu'on nous propose, est-ce qu'on a quelque part fait une provision de pour sanctionner le gouverneur et ses membres du *board* parce qu'ils ne respectent pas leurs propres lois ? C'est ça la question. Cela fait depuis avril 2022 que nous n'avons plus de *balance sheet* de la Banque de Maurice, *therefore contravening its own section 32*. Et c'est grave parce que c'est cela que le FMI dit dans la loi '*improve governance.*' C'est la Banque de Maurice qui contrôle toutes ces banques, et elle-même *bann cowboy* ?

**Mr Speaker:** No, again, once more, you are attacking the policy of the Bank of Mauritius, but not at the right time!

**Mr X. L. Duval:** Okay. I move on, I move on, I move on.

Maintenant, nous attendons quelque chose qui va être terrible parce qu'aujourd'hui, nous sommes un jour triste, une semaine triste pour le pays ; nous avons la recommandation de l'IMF pour qu'on empêche la Banque de Maurice dans la loi de faire des transactions qu'elle a fait par le MIC. Le ministre, j'espère, nous répondra dans quelques semaines ou dans quelques mois quand le rapport de la Banque de Maurice sera qualifié par les auditeurs. Et je vais expliquer ce que c'est qu'un rapport qualifié par les auditeurs, M. le président. Quand un auditeur regarde un rapport financier, l'état financier, il donne un rapport *on whether it shows a true and fair view*. C'est-à-dire, est-ce que ce rapport dit la vérité des états financiers ? Et quand un auditeur qualifie le rapport, il dit comme cela: 'non, ça ne dit pas la vérité.' Et dans quelques temps, nous aurons un rapport de la Banque de Maurice, je pense par le fameux KPMG, qui était les auditeurs de BAI, qui va qualifier la Banque de Maurice. Pourquoi ? Parce qu'*Air Mauritius* sera qualifié, MIC sera qualifié. Je sais que cela gêne le ministre !

**Mr Speaker:** Now, I will stop you there because you are departing from the main amendment proposed. So, if you have other things concerning the amendment, please carry on.

**Mr X. L. Duval:** I have other things.

M. le président, donc, c'est un jour triste pour notre pays. Ils disent très clairement que c'est par la faute du gouvernement, la faute des institutions, la faute de la politique gouvernementale que nous sommes aujourd'hui réduits à Baa3 au lieu de Baa2.

Maintenant, M. le président...

*(Interruptions)*

**Dr. Padayachy:** M. le président,...

**Mr Speaker:** Wait! There is a point of order.

**Mr X. L. Duval:** M. le président, je vais terminer ...

**Mr Speaker:** There is a point of order!

*(Interruptions)*

There is a point of order; I should listen to the point of order!

*(Interruptions)*

**An hon. Member:** *Eh!*

**Mr Speaker:** *Eh!*

*(Interruptions)*

**Dr. Padayachy :** M. le président...

*(Interruptions)*

**Mr Speaker:** Silence! Point of order!

**Dr. Padayachy :** Je viens de *raise a point of order* et j'ai cité le *Standing Order*. Je suis désolé mais le Leader de l'Opposition continue à parler du *downgrade* et il vient de terminer avec cette phrase, je lui demanderai gentiment de retirer cette phrase. Cela n'a rien à voir avec le Finance Bill, avec les amendements qu'on a proposé dans le *Bank of Mauritius Act*. Merci, M. le président.

**Mr X. L. Duval :** Où est-ce qu'il est écrit que je dois retirer quand je suis hors sujet ? Où c'est ?

*(Interruptions)*

Montrez-moi où c'est écrit que je dois retirer quand j'ai parlé de quelque chose qui n'est pas sur le *Bill*.

**Mr Speaker:** So...

**Mr X. L. Duval:** *Kot marke sa?*

*(Interruptions)*

Anyway!

**Mr Speaker:** Do you have anything to say?

**Mr X. L. Duval:** No.

**Mr Speaker:** Thank you very much!

*(Interruptions)*

So, I will suspend the Sitting for 30 minutes!

*At 4.40 p.m., the Sitting was suspended.*

*On resuming at 5.31 p.m. with Mr Speaker in the Chair.*

**Mr Speaker:** Please be seated! Hon. Bholah!

**The Minister of Industrial Development, SMEs and Cooperatives (Mr S. Bholah):**

Thank you, Mr Speaker, Sir. It is indeed my pleasure to participate in the debates pertaining to the Finance (Miscellaneous Provisions) Bill 2022.

We all know that the very purpose of this Bill is to enable from a legal point of view the implementation of the various measures as enunciated in the Budget 2022/23. In fact, the underlying philosophy of "With the people and for the people" has been clearly enshrined in the Budget. The measures, I must say, clearly demonstrate that Government has at its heart, people-centred development and societal equity coupled with the economic objective of supporting stable levels of growth and employment.

As stated by my colleague the hon. Minister of Finance, this Bill seeks to bring amendments to some 83 existing legislations. My intervention relates to the amendments pertaining to SMEs and the manufacturing sector through the National Productivity and

Competitiveness Council (NPCC). I will therefore comment, but very briefly, on Clause 49 and Clause 65.

Mr Speaker, Sir, Clause 65 first; that is, the redefinition of SMEs. Presently, the world is faced with daunting challenges and perpetual disruptions due to the prolonged ramifications of COVID-19 pandemic, Russia's invasion of Ukraine, rising inflationary pressures and strained global supply chains. In such a particular context, Government has made special efforts to come up with an expansionary budget to ensure a better future for everyone, that is, a future where no one is held back and no one is left behind.

Small and medium enterprises (SMEs) form a vibrant pillar of the Mauritian economy. Despite the severe impact of the pandemic, the SME sector has remained a major engine of growth and continues to contribute to the resilience of the economy by responding to fast changing conditions, even in times of the economic downturns and uncertainties. Presently, SMEs account for 44% of total employment, 35% of total value addition and some 10% of total domestic exports. Through their flexible, innovative, dynamic, diversified and competitive approaches, they allow the birth of unique breakthrough ideas and the development of unconventional work methods.

According to the United Nations, 600 million jobs will be needed by year 2030, Mr Speaker, Sir. 600 million jobs by 2030 to absorb the growing global workforce. This makes SME development a high priority for many Governments around the world. Here, Government has been actively involved in tearing down barriers to enable small and medium enterprises to thrive. My Ministry is ensuring that a host of supportive and enabling entrepreneurial policies and programmes are in place. One brilliant decision we took back in 2017 was the establishment of SME Mauritius Ltd.

Since its creation, SME Mauritius has established itself as an agile, service oriented support institution, focused on its mandate of consultancy, advisory and training. Not only is it delivering effectively on its core objectives and its mandate, but is eager to set higher standards and improve constantly. In order to improve resilience of SMEs in the face of the challenges posed by COVID-19, SME Mauritius responded with customised schemes to cover more than 35 components relating mostly to functional areas of SMEs.

Mr Speaker, Sir, it is noteworthy to underline that over the last two challenging years, some 1,500 SMEs have benefitted from the customised Schemes of SME Mauritius. The joint turnover of these beneficiaries is around Rs5.1 billion and they jointly employ some 7000 people.

Our policy for SMEs is crafted around the 10-year Master Plan which we started implementing back in 2017. Five years down the road, new uncertainties and risks, new challenges and realities have emerged. At the same time, new opportunities which could further foster SME growth, development and competitiveness are unfolding. In this context, a mid-term review of the 10-year Master Plan is being carried out.

Budget 2022-2023 contains a host of attractive measures that creates the essential conditions to reignite the SME sector. One of the measures is the revisiting of the definition of SMEs. Different countries apply different criteria to define an SME. These countries use a mix of sales turnover, value of asset employed and number of employees of an SME for its categorisation. In Mauritius, we have retained a simple benchmark, i.e. sales turnover per annum. It is a straightforward and an easily identifiable as method. Presently, an SME has a turnover not exceeding Rs50 m.

Presently, an SME has a turnover not exceeding Rs50 m. Mr Speaker, Sir, with the passage of time, inflation and rising costs of products and services have led sales turnover of SMEs to increase in terms of value but not necessarily in terms of volume. Consequently, these entities run the risks of being deregistered as an SME since their financial statements will disclose an increase in sales turnover.

Therefore, the definition of SMEs is being reviewed as follows -

- (a) Micro-Enterprise with turnover up to Rs10 m.;
- (b) Small Enterprise from a turnover above Rs10 m. and up to Rs30 m., and finally
- (c) Medium Enterprise from a turnover above Rs30 m. and up to Rs100 m.

All enterprises with turnover of up to Rs100 m. will henceforth be categorised as SMEs instead of the current Rs50 m.

This adjustment brings the missing middle into the mainstream of institutional support. This amendment will effectively enable some 142,000 enterprises to benefit from improved

access to Government support programmes. They can also be eligible to finance which is being made available through the DBM and IFCM.

As importantly, the redefinition aligns with regional metrics and opens up opportunities for local and regional value chain integration, partnerships, joint ventures and mergers. This important measure will now pave the way for accelerated growth in this sector.

With more enterprises now qualifying as SMEs, Government has increased the amount allocated for SME Support Scheme from Rs40 m. to Rs60 m. Additionally, this amendment also creates a new category of entities, that is, mid-market enterprises. These are defined as having sales turnover of more than Rs100 m. up to Rs250 m.

Mr Speaker, Sir, I must say that the SME Registration Unit, operating under the aegis of my Ministry, is all geared up for the registration of new SMEs and Mid-Market enterprises. In fact, registration will be completed within 7 working days upon submission of a complete application. The officers at the Registration Unit are also available for counselling.

Since its creation in January 2018 and up to 30 June 2022, the SME Registration Unit has issued a total of 17,488 Registration Certificates as SMEs and provided business information/counselling to some 23,000 persons. This is indeed commendable, Mr Speaker, Sir.

To continue supporting SMEs in these difficult times, the DBM will extend the SME interest free loan scheme and the COVID-19 Special Support Scheme up to June 2023. An amount of Rs5 billion will be allocated to support SMEs, Mid-Market Enterprises and entrepreneurs through the DBM with an accelerated processing. On its part, the Mauritius Investment Company is setting up a venture capital fund of some Rs5 billion targeting SMEs and MMEs.

It is a known fact that for long, lack of finance has been cited as an obstacle inhibiting creation of SMEs as well as growth. We are fully supportive of the four measures announced to provide SMEs with adequate financial resources to support their growth.

Import substitution and food security are undeniably among the high priorities of Government at this particular juncture. Alongside these priorities, we also want SMEs to exploit new business opportunities, create new jobs, stimulate innovation and contribute to the economic

prosperity of the country. We are encouraging more SMEs to engage in food and fruit processing.

Mr Speaker, Sir, I will now move on to Clause 49. Allow me to comment on the amendments being made to the National Productivity and Competitiveness (NPCC) Act. I welcome these amendments, which are bringing further improvement in the daily operations of the NPCC.

Hon. Members will recall that the NPCC is a body corporate operating under the aegis of my Ministry. It has as objective to stimulate and generate productivity, quality consciousness and drive the productivity and quality movement in all sectors of the economy. Indeed, it plays a vital role in raising national output and achieving sustained growth and international competitiveness.

It goes without saying that to be able to undertake the above roles effectively, the NPCC should be flexible in its functioning. Under the current legislation, all documents which are executed by or on behalf of the Council must be signed by the Chairperson or Vice-Chairperson and the Executive Director. This causes an inconvenience in the day-to-day operations, particularly in instances where the Chairperson or Vice-Chairperson are not readily available leading to undue delays.

The important amendments of Section 19 will therefore facilitate the smooth running of the organisation in so far as there is more leeway given to management for cheques of an amount not exceeding Rs50,000 to be signed by the Executive Director and any other employee appointed by the Council for that purpose.

Mr Speaker, Sir, adversity has not weakened us. Instead, it has strengthened our steel, deepened our bonds, and brought us closer together as one united people. Mauritius' economic growth and future is dependent on our collective efforts to re-build and reposition ourselves. The Budget reflects our shared vision of a fair and just society. With the implementation of the Budget 2022-2023, we carry the hope of a stronger economy. And we look forward to a more inclusive, resilient, and sustainable economy.

Thank you, Mr Speaker, Sir.

**Mr Speaker:** You finished your speech!

(5.47 p.m.)

**Mr R. Uteem (Second Member for Port Louis South & Port Louis Central):** Thank you. The Finance Bill is amending no fewer than 82 pieces of legislation in a 213 page document. 213 page document. That's an absolute record. It is only last night that we received a 70 page-long Explanatory Memorandum.

The object of the Bill, as per the Explanatory Memorandum, is to provide for the implementation of measures announced in the Budget and for matters connected, consequential and incidental thereto.

As is always the case every year, when the Finance Bill is actually introduced to the National Assembly, some measures announced in the Budget are omitted, some measures which had not been announced in the Budget find their way in the Finance Bill and most measures announced in the Budget Speech are set out in greater details. I see it is always the case and it is perfectly normal for the Minister of Finance to take into consideration the criticisms and the suggestions made by various hon. Members during their intervention on the Budget.

In the limited time imparted to me, it is, of course, impossible for me to cover all the provisions of the Finance Bill and I will limit my intervention to a selected few provisions.

One provision which was most applauded and welcomed by MPs on both sides of the House, was a decision in paragraph 485 of the Budget to give, and I speak –

*“providing a direct monthly income allowance of Rs1,000 to those earning a gross income of up to Rs50,000”*

The hon. Minister of Finance mentioned that this allowance would be paid to some 350,000 employees and registered self-employed individuals. The truth of the matter, Mr Speaker, Sir, is that today many employees and self-employed individuals have not been able to benefit from this monthly income allowance of Rs1,000. I asked a PQ last week as to the number of applications received by the MRA for such income allowance and the actual number of beneficiaries who obtained their monthly allowance. Unfortunately up to now, the hon. Minister of Finance has not answered this PQ.

On 01 July 2022, the Mauritius Revenue Authority issued two press Communiqués inviting self-employed individuals and employees to register with the MRA to get the payment of Rs1,000. Now, the only eligibility criteria for this income allowance which was announced in

the Budget is that the employee or self-employed should have a gross income of less than Rs50,000. However, when the MRA issued this Communiqué, it changed the eligibility criteria.

Employees, for example, were no longer eligible if their employer was not compliant with his obligation under the Social Contribution and Social Benefits Act. Now, this is most unfair for a worker. He is penalised because his employer has not complied with his obligation under the Act through no fault of his. The Act already provides for sanctions against employers who are not compliant. So, there is absolutely no justification to penalise an employee just because his employer has not been compliant with the Act.

As far as self-employed are concerned, the MRA Communiqué provided that only: a self-employed who is an individual, above the age of 16 below the age of 65, who has registered with the MRA as at 07 June 2022. So, only self-employed who were registered with the MRA as at 07 June 2022 are eligible for that monthly Rs1,000.

Now, hon. Members would recall during the COVID pandemic, the MRA had already given an allowance to self-employed under the Self-Employed Assistance Scheme. There was also a one-off bonus given to all these self-employed. So, the MRA already has a list of all the self-employed. Why ask them to register again? In any event, why can't a person, after the 07 June, become a self-employed?

BCE has just closed down. If the employees of BCE, as hon. Nuckcheddy is one of them, if he decides to become self-employed, assuming that he earns less than Rs50,000, why can't he benefit from this one Rs1,000 allowance? If a person reaches the age of 16 after June 2022 and is now entitled to work and becomes a self-employed, why can't that self-employed not benefit from the monthly allowance of Rs1,000? So, what is the rationale? Why have two categories of self-employed individuals; one prior to June 2022 prior to the Budget Speech, and one after the Budget Speech?

Now, it is understood that all these self-employed will have to pay their social contribution as a pre-condition to get this monthly allowance, and I do not think that this is an issue. But what is more shocking about this eligibility criteria is that the MRA, as far back as 01 July 2022, had already come up with it, and it is totally utterly illegal. Under what provision of the law has the MRA taken upon itself to determine who is eligible for that allowance? There is

absolutely no provision in the law, as the law currently stands, telling you that if a self-employed was not registered, he is not entitled to Rs1,000 monthly benefit. There is no regulation!

In fact, it is only now, it is only today, after a month, that in this Finance Bill, the Social Contribution and Social Benefits Act is being amended at page 117 of the Bill to provide for payment of income allowance and to provide the eligibility criteria for individuals, self-employed and employees to benefit from the income allowance. Yet, that income allowance has already been paid, that income allowance had already been refused to certain people. I really do not understand what is wrong with this Government? Why can't they do things the proper way, under the provisions of law? Why do they attribute themselves powers, and act in contempt of law? Why such arbitrariness?

If the hon. Minister of Finance really wants to help employees and self-employed, then, I will urge him at Committee Stage to come with the necessary amendment to allow all employees, all self-employed of this country earning no more than Rs50,000 to get this monthly allowance of Rs1,000. All 350,000 of them! Because the money has already been voted, please disburse.

Another amendment which is being proposed in this Bill to the Social Contribution and Social Benefits Act, which again attracted considerable attention is the payment of retirement benefits to pensioners who have attained the age of 65. It was announced at paragraph 461 of the Budget Speech that an additional amount of Rs1,000 would be paid to them.

According to the Second Schedule of the Social Contribution and Social Benefits Act, which is being amended, this will be given effect to. This Second Schedule is going to be subject to further amendments as circulated by the hon. Minister of Finance, and I will come to that later on. But what has caused confusion in the mind of the public is the publication of a press article where there was certain allegation from some supposedly authorised source of the Minister of Finance that there were some typing mistakes in the Second Schedule. Because everybody reading the Finance Bill thought that as from 01 July 2023, all pensioners who are above 65 years old will be getting an additional Rs4,500 in addition to their existing pension, which is Rs10,000 right now. So, that has caused a lot of commotion, and I am sure that this is the reason why the hon. Minister of Finance is coming with the proposed amendment he will move at Committee Stage.

But may I remind hon. Members that the Social Contribution and Social Benefits Act which was voted in 2021, actually provides, as at today, before the proposed amendment, in section 18, and I quote –

*“Subject to section 19, every person, other than a person referred to in section 21, shall, at retirement age, be entitled to the retirement benefit.”*

It is already in the law. As from retirement age, they are entitled to retirement benefits. Retirement age means 65 and above, retirement benefit is, and I quote –

*“the social benefit up to the amount specified in the Second Schedule and payable under Sub-part II of Part III”*

And if we turn to the Second Schedule, it already provides an amount of monthly retirement benefits of Rs4,500. It is already in the law. It is already there in the Act.

Now, section 43(2) of the Act provides that this Sub-part II of the legislation will come into operation on 01 July 2023.

So, what the Finance Bill was doing in the Second Schedule was nothing more, nothing less than repeating what is already the law, that as from 01 July 2023, retirees above 65 years old will be given retirement benefit up to Rs4,500 per month.

So, I wanted to clarify this because if we turn to the Estimates, Mr Speaker, Sir, that we just voted last month, we will see, under item 27210.302 - *CSG Benefits (Social Benefits) 2022-2023*, this fiscal year, a budget amount of Rs2.2 billion. This is the amount which is going to cater for the Rs1000 which will be payable to people above 65 years. So, this is for this year. But then, in the Estimates for next fiscal year, this estimates jumps to Rs10.1 billion. And then, for 2024/2025, it is Rs10.5 billion. So, it is already budgeted that as from next year from Rs2.2 billion, Government is already planning to disburse Rs10 billion to retirees above 65.

And this should not come as a surprise because when we turn to the same Estimates at page 484, - this time we are dealing with revenue collection from social contribution - the amount of money which the Government has collected under *Contribution Sociale Généralisée*, for last year, they have already collected Rs5.2 billion; for this fiscal year, they intend to collect Rs8.6 billion, and for the next income year, it would be Rs10 billion. So, mathematics is there. They will take Rs10 billion from workers and give Rs10 billion to retirees above the age of 65.

So, I don't know what is this game about trying to cause confusion in the mind of people that next year, if the economy is okay, we will give you money. There is nothing about economy, you have already budgeted for it. It is already there, you have to pay. And may I remind this side of the House that it was their electoral promise that retirees will be paid Rs13,500 as pension. "Retirees" means those who benefit from pension as from 60, not 65 years. Pension is payable when they come to power; not four or five years after they come to power. And most importantly, they never said to the population that workers will have to pay a new tax, *Contribution Sociale Généralisée*, to fund that additional retirement benefits.

With your permission, I would now like to turn to a subject, which I have to confess, I don't master at all and this relates to the proposed amendments to the Gambling Regulatory Authority Act which was alluded to by the hon. Leader of the Opposition. Now, these measures were not announced in the budget. They were not there in the Budget Speech but were alluded to in the Annex to the Budget. Like everyone in Mauritius, I like horses and when I was a kid, my father used to take the whole family regularly to Champs de Mars to watch horseracing in particular, the Classic, Duchess; Maiden, Coupe d'Or. It was a family outing and entertainment very much part of our national folklore. Champ de Mars is located in my constituency and many families in my constituency attend horseracing every week. Some even go every day to the training sessions to watch, early morning, horses train. They used to speak passionately about horseracing. Many of them earn a living out of horseracing, be it as a stable boy, *Palefrenier*, food hawkers or even bookmakers. But what this Government has done to horseracing in this country is unforgivable. I am not going to go into the reason why they did it, what grudge they may hold against the MTC Sports and Leisure Ltd or its former president. Suffice it to say that after horseracing in Mauritius has been organised by the MTC, which is a non-profit organisation for 210 years, this Government has decided to terminate the lease that it held in Champs de Mars and give a license to a newly formed company, the People's Turf PLC Ltd, which has absolutely no track record in organising horseracing anywhere in the world.

The Finance (Miscellaneous Provisions) Bill today, to a large extent, is ratifying what has already been done. For example, the State Lands Act, at page 122 of the Bill, is being amended to allow the Minister to vest the control and maintenance of Champ de Mars in the Côte D'Or International Racecourse and Entertainment Complex Ltd., a company fully owned and controlled by the Government, and no rent and fees shall be paid by this Côte D'Or company.

What an irony! What an irony for a party who once had as its main campaign theme at the general elections, combating *Nation Zougader!* Today in power, this same Government, through this Côte D'Or company, has now become a direct participant in the *zougader* culture.

**Mr Speaker:** Come nearer to the amendment!

**Mr Uteem:** Yes, but the law is being amended, the State Lands Act, to give the power...

**Mr Speaker:** Yes, come nearer to the amendment! Comment on the amendment!

**Mr Uteem:** Yes, I am commenting. I am not agreeable that the Government now is getting...

**Mr Speaker:** Now, Leave apart the policy of GRA, of Government!

**Mr Uteem:** That is the amendment.

**Mr Speaker:** Leave apart! Come to the amendment!

**Mr Uteem:** But that was not in the Budget Speech; it is only now that we have it in the Finance Bill.

**Mr Speaker:** Don't discuss with me, discuss with the Chamber!

**Mr Uteem:** So, the Minister is amending the State Lands Act, but he has already rescinded the lease that Mauritius Turf Club had over Champ de Mars. And they did so without paying a single cent as compensation despite the investment made by the MTC over the years, despite the Infrastructure Bill, despite the mainstream system implemented, despite all the improvements made to the racing track of Champ de Mars.

The Gambling Regulatory Authority Act is being amended to give more powers to the Horse Racing Division when it comes to licensing horseracing organisers, jockeys and even horse owners. A notable amendment is to the requirement for licensees now to be fit and proper person. But what is odd is the proposed wording in the proposed amendment to section 30 (2) of the Act. It is at page 49 of the Bill, and it reads as follows –

“No horse racing organiser licence shall be issued unless –

(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.”

I read this section several times because I was not sure that I was reading it properly. But the plain wording of this section is that no horse racing organiser licence will be issued unless any of its directors, managers, officers, etc. is a fit and proper person. Now, this section does not require all the directors, managers, officers, shareholders to be fit and proper person; they only require “any”. So, in other words, the shareholders and directors of the horse racing organisers can be not a fit and proper person as long as anyone of them is a fit and proper person. So, I really hope that this is not the intended consequence of this amendment and I will invite the hon. Minister of Finance to double-check it with the drafting team because we are talking about big money here. Big money!

According to a report published by Ernst & Young entitled “Economic Impact Assessment of the Mauritian Horse Racing Industry” in 2018, the horse racing industry generated Rs6.2 billion in GDP in 2018. The horse racing industry employed 2,170 people, directly and indirectly, and generated some Rs679 m. in Government revenue every year; big lucrative business.

And today GRA has given, because this is what this Amendment gives – it gives the Horseracing Division the power to license horseracing organisers and GRA has used this power to give a horseracing licence to a company owned by a person who not only will be organising horseracing but is also a licensed bookmaker and a licensed owner.

**Mr Speaker:** Now, you are departing! You’re going too far!

Hon. Member bear with me, you are going too far. Comment on the amendment proposed; comment on that. Bring it nearer! You are talking of the policy, about what the GRA is trying to do, what government is ... The amendments!

**Mr Uteem:** I am not going to discuss with you, Mr Speaker, Sir, but what I am saying here is what everybody knows. *Limem proprieter, limem bookmaker, limem organiser, manker limem? Limem tou!*

**Mr Speaker:** Now but this kind of, you know...

**Mr Uteem:** And he is the one who finances this Party! Rs10 m.

*(Interruptions)*

**Mr Speaker:** These kinds of comment are controversial; so you should not be indulging in all these. Continue!

**Mr Uteem:** I am sorry but this is what it is!

**Mr Nuckcheddy:** *Seki BAI la kote!*

**Mr Uteem:** The last amendment, the last thing I would like to comment upon is an amendment to the Civil Status (Muslim Family Council) Regulations 2005 which is at page 164 of the Bill. There are also related amendments to the Social Aid Regulations of 1984 at page 162 of the Bill and amendment to the National Pension Act. This proposed amendment relates to a provision announced in the budget which I have to say triggered passionate debate by some hon. Members on both sides of the House. Let me recall what the hon. Minister of Finance said at paragraph 457 in the Budget Speech and I quote –

“We are extending the basic widow pension to Muslim widows through tardy registration of religious marriage before the Muslim Family Council”.

Unfortunately, this proposed amendment has resulted in comments on the social media and from various persons living in the different areas. Allow me briefly to remind the hon. Members what the issue was: between 1982 and 1987, Muslim women were allowed to marry religiously under the Muslim Personal Law. Then in 1987, the law was repealed and the religious marriage was no longer recognised. There was a case entered by Mr Beewa before the Supreme Court and then all the way to the Privy Council. By the time the case reached the Privy Council on the constitutionality of that amendment, the Government amended the law to introduce the Muslim Family Council which was given the power to register marriages after December 1990. So, prior to November 1987, all the *Nikkah*, religious marriages, were registered; after December 1990, all the marriages were registered with the Muslim Family Council. But there was this gap between November 1987 and December 1990; we are talking about three years; we are talking about very few registered *Nikkahs*. And most of the spouses are either dead or above 60. So, in any event they are already getting the retired pension benefit.

Some honourable Members during the debate, thought that this Government was going to rectify this alleged injustice and recognise religious marriages between 1987 and 1990.

Unfortunately, when we looked at the proposed amendments in the Finance Bill, that is not the case. What the amendment proposes is that those religious marriages which were celebrated before 1987 or after 1990, which have not been for a reason or another registered with the Muslim Family Council, in these cases, the spouse is given up to December 2022 to now register that marriage, that *Nikkah*, that religious marriage with the Muslim Family Council. But for those married between November 1987 and December 1990, there is still nothing. There are still no avenues. There is still no registration. I wanted that to be clearly stated in the light of all the passionate debates that we had.

But when the hon. Minister of Finance presents his Finance Bill, he comes up with a new measure that was not announced in the Budget; that was not in the Annex; that has never been discussed inside this House or outside the House, and which is going to have far-reaching consequences on spouses who have performed *Nikkah*. We are talking about the proposed amendment to the Social Aid Regulation 1984 which is at page 164 of the Bill.

Today, there is absolutely no difference between a widow who has religiously married and one who has civilly married. The law recognises both and both have the same rights; when their spouse passes away, they are entitled to the same benefits, the same social allowance. But now what this Government is doing when it comes to surviving spouse allowance, Section 18 of the Social Aid Regulations 1984 is being amended to read as follows –

“where the applicant is one of the surviving spouses of the deceased person, the Permanent Secretary will pay to her a surviving spouse allowance the amount of which, shall depending on the number of surviving females spouses, be divided into equal proportions to the rate of the widows basic pension”.

So, now, a widow who has religiously married, will not have the same rights as a widow who is civilly married. A widow who is civilly married will get the full allowance – the full social allowance – but a widow who is religiously married depending on whether her spouse had two wives or three wives; she will no longer get the same. And yet, when the husband was alive she was treated like a full-fledged wife with all rights and all maintenance and after the husband passes away, now she is not one person. She becomes a quarter of a person! Half of a widow? So, this is extremely discriminatory and I hope that I am not reading the law properly because this provision Social Aid Regulation falls under the Ministry of Social Security. And I am very

glad that hon. Jeewa-Daureeawoo is on the speakers' list and I am eagerly waiting for her to explain to all these widows the rationale of reducing the widow's allowance at a time of high inflation and increased cost of living because the hon. Minister of Finance did not have the courage to state why he is depriving Muslim widows who have religiously been married, as permitted by law, their full surviving spouse allowance.

The Finance Bill is being debated today at a time where the rating agency, Moody's has downgraded Mauritius to Baa3 and despite the amendment to the Bank of Mauritius Act, it is with great regret that there is not yet a word in this Finance Bill about amending the Bank of Mauritius Act to comply with the recommendations of Moody's and IMF.

It is not too late. I am urging the hon. Minister of Finance to do the sensible thing at Committee Stage and amend the Bank of Mauritius Act to reassure Moody's, IMF and above all, the lenders. We should not underestimate the gravity of the situation and it is nothing short of childishness for both the Ministry of Finance and the Bank of Mauritius yesterday to issue Communiqués to self-congratulate themselves for this downgrade.

Thank you.

**Mr Speaker:** Hon. Mrs Dookun-Luchoomun!

(6.20 p.m.)

**The Vice-Prime Minister, Minister of Education, Tertiary Education, Science and Technology (Mrs L. D. Dookun-Luchoomun):** Mr Speaker, Sir, thank you for giving me the opportunity to intervene on the Finance Bill. As we are all aware, it is part of the principle of natural consequences that now that the Budget 2022-2023 presented by my colleague, the hon. Minister of Finance, has been warmly welcomed by the population at large, the measures announced have now to be implemented.

*Cela doit impérativement passer par les amendements à certaines législations existantes afin d'activer la mise en œuvre. Aujourd'hui, M. le président, je me contenterai d'être brève, et donc, je ne vais qu'aborder les trois aspects du Finance Bill qui ont traités à l'éducation.*

Mr Speaker, Sir, let me first take the amendment proposed at the Education Act. Indeed, the Finance Bill makes provision for an amendment to this Act with regard to the introduction of a new Scholarship Scheme on the Economics side. You will recall, Mr Speaker, Sir, that at

paragraph 245 and 246 of the Budget Speech, it was stated that Government would introduce the Sir Anerood Jugnauth National Scholarship Scheme. A scholarship would be awarded to the most meritorious boy and girl on the Economics side.

Mr Speaker, Sir, the Government's Scholarship Scheme, also known as the Laureate Scheme, provides for 69 scholarships, including one MCB Foundation Scholarship annually. Under the Sir Anerood Jugnauth National Scholarship Scheme, two additional scholarships will now be offered for the two laureates on the Economics side to study for an undergraduate degree either overseas or locally and for a maximum duration of four years. The scheme, Mr Speaker, Sir, is a means to pay tribute to the late Sir Anerood Jugnauth. Indeed, the Mauritian population as one recognises Sir Anerood Jugnauth as the father of the Mauritian economic miracle. Certainly, he had been the driving force behind the economic transformation of Mauritius. And, Mr Speaker, Sir, Sir Anerood Jugnauth had always considered education as the bedrock for social equity and inclusiveness as well as the leverage *par excellence* for economic progress.

It thus befits his memory that we should attribute to the lead boy and girl on the Economics side a full scholarship to enable them to engage in further studies. I am fully confident that the scheme will further encourage students to excel in their studies at HSC and beyond. After all, they will forever be motivated to honour the person after whom the scholarship is named, and the awardees would be able to come back and put their acquired knowledge and experience to the service of the country. Nothing would honour the spirit of the late Sir Anerood Jugnauth more. Accordingly, Mr Speaker, Sir, the Education Act is being amended in the first instance to include a new Section 33(c) with the existing Section 33(c) being renumbered as Section 33(d).

Mr Speaker, Sir, let me now justify the second important amendment. The House will recall again that at paragraph 257 of the Budget Speech, reference was made to the construction of a new AYUSH Hospital at Côte d'Or. This was in line with honouring the announcement made by the hon. Prime Minister at a ground breaking ceremony of the World Health Organisation Global Centre for Traditional Medicines in India.

Mr Speaker, Sir, this requires some upstream work and *un travail méticuleux en amont* has to be undertaken. Illustratively, a hospital, especially AYUSH Hospital needs practitioners and specialists in the six Indian systems of medicine namely –

- (i) Ayurveda;
- (ii) Yoga;
- (iii) Unani;
- (iv) Siddha, and
- (v) Homeopathy.

All of which are commonly called AYUSH.

Hence, the Finance Bill proposes major amendments to the Ayurvedic and Other Traditional Medicine Act, particularly with regard to the terminology. Thus, the reason amendment in the definition of the traditional medicine and the words 'homeopathy' and 'ayurvedic' are being replaced by the words 'ayurvedic AYUSH'. The other amendment pertains to the deletion of the term practitioner and practitioners and replacing them by the words 'general practitioners' and 'specialists.'

Mr Speaker, Sir, one good thing about Mauritius is its openness to new ideas, new ways of doing things, taking to and adapting to them seamlessly. The natural empathy that has led to the acceptance of several traditional techniques and remedies transmitted from generation to generation. One such sector which is very popular in Mauritius is the field of Ayurveda, and the other five Indian system of medicine prevalent and practiced in India and some other neighbouring Asian countries. As the House is no doubt aware, the concept of AYUSH was introduced in the mainstream medical field to strengthen the public health services through the revitalising of local health traditions. This concept helped in utilising the untapped AYUSH therapeutics, the principles for the management of community health problems at different levels including the workforce.

It is interesting to note that the recent global pandemic brought to the fore the need to find solutions without harming the environment. While the medical sector was battling the disease and faced the pressure of finding a cure or a vaccine, attention also partly focused on natural cures provided by AYUSH practices as a means of self-protection. We will recall the YouTube channels that were rampant with AYUSH techniques to maintain a balanced life, including mental well-being when faced with the distress of lockdown.

To this end and to promote the local sectors of operation, Government is promoting the use of AYUSH by setting up a centre of excellence for AYUSH in Côte d'Or. We want to ensure

our population has access to as many techniques and loads of treatment as provided to ensure its healthy existence, and this goes through a formal recognition to AYUSH studies.

To this end, my Ministry gave its blessing to a bilateral agreement between the University of Mauritius and the Central Council for Research in Ayurveda from India in 2019. As a consequence of this fruitful collaboration, the University of Mauritius has been hosting an academic chair in Ayurveda medicine since November 2021.

Mr Speaker, Sir, we want to ensure that our population fully benefits from AYUSH. It is noteworthy that the Mahatma Gandhi Institute is already delivering a certificate course in Ayurveda and yoga. Similarly, along with the Centre of Excellence in AYUSH, the University of Mauritius will be offering undergraduate and post-graduate courses in the field of AYUSH. One such programme is a post-graduate certificate in Ayurveda Panchakarma for Ayurveda graduates in collaboration with the University Centre for Innovative and Lifelong Learning.

As you may be aware, the Panchakarma is a unique method of cleansing the body and it includes preventive, curative and promotive actions against various diseases. The University of Mauritius will follow all the required procedures and the course will be offered with approval of the Ministry of Health and Wellness as well as the High Education Commission.

Mr Speaker, Sir, because the conceptual realm of AYUSH is relatively new for us in Mauritius, allow me to delve a bit deeper into some of the benefits it will bring.

Mr Speaker, Sir, many aspects of Ayush must be seen as opportunities for local higher education sector but also for the research sector. Mauritius has a number of endemic flora and fauna which have high medicinal properties. Our researchers have done so much already to showcase our rich surroundings, research in Moringa, on the black tea and their beneficial impact on human body are just two such areas. We must not underestimate the rich marine biodiversity that we have. These research areas and such others, Mr Speaker, Sir, would allow for the creation of new opportunities, new opportunities for the business sector as well.

Finally, Mr Speaker, Sir, let me conclude by saying that the amendment proposed by the Finance Bill to the Statutory Bodies Pension Funds Act aims to include all secondary schools that receive grants under the Private Secondary Education Authority, that is, all Private grant-aided Secondary Schools.

Mr Speaker, Sir, the guiding principles that Government has adopted with regard to Private grant-aided Secondary Schools sector has been ensuring the prevalence of equity and parity with the State sector, be it in terms of facilities provided to students or benefits accruing to the staff.

On the other hand, the Finance Bill, Mr Speaker, Sir, is firstly amending the Statutory Bodies Pension Funds Act to clarify the first point, namely that the term 'secondary school' here implies to those, as I have said, Private grant-aided Secondary Schools. Secondly, staff who joined the Private Secondary Schools prior to 01 January 2013, contribute to the Private Secondary Schools Staff Pension Scheme, which is a defined benefit pension scheme governed by the Private Pension Schemes Act 2012. This Scheme falls within the purview of the Financial Services Commission and is managed by SICOM.

On the other hand, Mr Speaker, Sir, staff of the Private Secondary Schools who joined service as from 01 January 2013 adheres to the Public Pension Defined Contribution Scheme which is governed by the Statutory Bodies Pension Funds Act. The legislative amendment proposed is primarily serving to align employees who joined the sector prior to 01 January 2013 with those who joined the sector post 01 January 2013 such that they will all be governed under the Statutory Bodies Pension Funds Act.

Mr Speaker, Sir, let me explain the rationale behind this. The private Defined Benefit Pension Scheme, by its very nature of being a closed fund, will over time have a reduced number of active members, while the number of pensioners will increase. As matters stand now, the PSS Pension Scheme is able to meet its pensions' obligations over some ten years but has an actuarial deficit. For recall, the actuarial deficit takes into consideration the future benefits payable to existing and future beneficiaries. So, it is not a cash deficit but an actuarial deficit.

Accordingly, by proposing that the Private Secondary Schools be listed under the Statutory Bodies Pension Funds Act, we are ensuring that all members of the profession are treated equally. In fact, members will be better off with additional benefits, including new provisions recommended in PRB reports and this, while the acquired rights of members under the existing PSS Pension Scheme are being preserved. With this change, the actuarial deficit in the Defined Benefit Pension Scheme will be addressed.

Mr Speaker, Sir, you will have noted that I have centred my intervention around three amendments proposed in the Finance Bill related to my Ministry, as I stated earlier. So, Mr Speaker, Sir, with this, I thank you for your attention.

**Mr Speaker:** Thank you. Before you have the floor, I will ask the Deputy Speaker to take the Chair.

*At this stage, the Deputy Speaker took the Chair.*

**The Deputy Speaker:** Thank you very much. Please be seated! Hon. Dr. Boolell, please!

(6.34 p.m.)

**Dr. A. Boolell (First Member for Belle Rose & Quatre Bornes):** Thank you very much, Mr Deputy Speaker, Sir.

The Finance (Miscellaneous Provisions) Bill is an omnibus legislation, and this is a mammoth Bill, as has been stated by previous orators, especially hon. Xavier Luc Duval, Leader of the Opposition. It is a mammoth Bill with 84 Clauses and 13 Schedules. And I have to register our complaint and very much like what has been stated by hon. Xavier Duval, I am, yet, also to understand why the memorandum was circulated only on the threshold of the debate.

Mr Deputy Speaker, Sir, the Bill is being introduced against a backdrop of a global economy which is hedging towards a recession, against a backdrop of cost of living, which will go up with further depreciation of the rupee and hitlerism of the domestic rights. The latest, of course, is the downgrading of Mauritius by Moody's credit ratings. We are hanging by hair's breadth, a notch above junk status and on the edge of the cliff. As we say, take the IMF prescription otherwise go the Sri Lankan way. I hope our economy will not be on a threefold. But there is a price, of course, to pay for economic mismanagement. The regime should not get away and it is responsible for the devastating impact on commercial banks and through no fault of theirs and now *de facto* below investment grades. Beware of this disinvestment.

Mr Deputy Speaker, Sir, the devils are not in the details but on the wall of the regime with bold characters. They are, of course, deliberate and intended consequences of the legislation. I hardly notice any policy measure and many clauses deal with administrative tightening measures when there should have been consequential amendments. Some of the clauses, unfortunately, are tailor-made to enable winners like Mr Lee Shim to take hold.

Notwithstanding that his business escapes tight scrutiny, he is now the Lord of Champ de Mars State land till or if ever he moves to Côte d'Or. Glory to the political war chest of the Sun Trust! Mr Deputy Speaker, Sir, with or without those constantly replenishing the war chest of the Sun Trust, the countdown has started and it is game over for Prime Minister. Let me, after these opening remarks, come to specific clauses.

The amendment to the Animal Welfare Act, yes, they may think steely and section 36 of the Animal Welfare Act tightens penalties but enforcement remains the crux. In section 41, after Part V, new parts are added, namely Part VA to ensure that breeders of animals for competition, pure-breed or leisure have a breeder's permit issued by an officer-in-charge of the Department of Veterinary Services. But it is easier said than done. Are the breeders registered? Most of them are not, and they have the habits of saying they keep these animals as pets. Animals cannot be bred in a limited, confined perimeter. It is being done and there are provisions for offences. I pray for enforcement. The MSAW certainly remains a real eyesore and I was told that the Minister of Agro-Industry did make a site visit at Abercrombie, a surprise visit I was told.

I am sure he was shocked, appalled and flabbergasted to take stock of cruelty inflicted upon the dogs. They say that strong dogs were making a meal of weak dogs and that was the reality.

My first prayer which is yet to be answered is nurturing of stray animals and a campaign for proper catching should be, as a last resort, disposal of animals. Vicious campaigns have been waged against Mauritius, considered by many, as a destination of cruelty to animals. I know of tourists especially from UK who have adopted stray dogs and become part of the family.

Mahatma Gandhi, the apostle of non-violence advocated this policy towards animal's protection of the sacred cow.

Mr Deputy Speaker, Sir, the Finance Bill does not address the reform required to make the Bank of Mauritius fiercely independent. As I say, no one can ignore all the recommendations of the 2022 IMF Article IV Consultation Mission. The Minister has promised that the Bank of Mauritius would no longer be the ATM of Government. It will be decoupled from the MIC and used funds will be returned to the Bank of Mauritius. The

Minister of Finance, in a reply to a PQ asked by hon. Ramful, promised a redress and highlighted the independence of the Bank of Mauritius.

The amendment to the Banking Act for approval of a license to the applicant will be void if terms and conditions are not clearly spelt out. As may be determined, is neither here nor there, uncertainty will open the door for the likes of Ketan Somaia, the Sookun and the Sobrinho. We paid a heavy price by looking at Sobrinho in the eyes.

King Con Ketan Somaia jailed in UK for multimillion frauds and the banking license to the 3 operators were issued when the MSM was in power. We say no to shades of Grey and yes to transparency.

Mr Deputy Speaker, Sir, let me now come to the Pension Scheme and Civil Service Family Protection Scheme and their intended consequences. Now, I thought I was the one who was targeted but then I was told that since I make a contribution of 4% of the wages which I am entitled to, it is going to target those who make a contribution of 2% of their wages, even then it is discriminatory. I hope the Minister will take corrective measure because this is not only discriminatory but it is anti-constitutional.

Mr Deputy Speaker, Sir, the law may be an ass or is an ass but it cannot deprive a citizen of a return on his contribution. I recall that the regime of Sir Anerood Jugnauth wanted to compulsorily acquire the residence of Kishore Deerpalsing because he was a decedent MP and if it was not for Sir Satcam Boolell, the then Regime would have gone ahead with it.

The petty matter was discussed in the Council of Ministers if the hon. Minister wants to review pension and if the review is part of a balancing act of risks and rewards, at least he has a responsibility to tell the public.

Let me come to the Pensions Schedule for year 2023 or 2024. This has been well ventilated that it will be implemented in June 2023. There is a confusion though; I don't know whether the confusion was deliberately triggered in the light of an article which appeared in a daily. Is it linked to the outcome of the case entered by petitioner Dayal to contest the seat of the Prime Minister in Constituency No. 8? I hope that they will not find excuses to reschedule full pension payment to those who are 65 years old and that the schedule payment is made in due time as promised.

Mr Deputy Speaker, Sir, it was, as I said, spelt out loud and clear by Prime Minister and Minister of Finance that monthly pension payment of Rs13,500 would be effected as from July 2023. With constant depreciation of the Rupee exacerbated by downgrade of credit ratings, to a notch above junk status, the outcome will be light, featherweight pension scheme and to prepare for a graceful retirement, state employees are bound to contribute to a Pension Scheme. In Clause 31, there is provision in Section 27DB to increase the contribution from which they would be entitled to from Rs30,000 to Rs50,000, the maximum allowable deduction in respect of contribution made by tax payer to a person of Pension Scheme for the provision of a pension for himself but for God sake, I expect the Minister to come clean and spell out very clearly commitment given in respect of pension payments which should be effected in July 2023.

Mr Deputy Speaker, Sir, with an ageing workforce, we are already in the doldrums. Contribution for one eligible pensioner will be drawn from a workforce of 2.4 persons. It is a scheme which will run out if fundamentals are not addressed. I hope we will not be an 'I Owe You' Nation.

Let me now turn to clauses relating to Agricultural Sector, Clause 26 is being amended to empower food agricultural research extension unit to do what its objectives are. Emphasis on research work in the non-sugar sector but, again, it is like bursting an open door with a head-butt from a ram.

Agricultural Sector and Agro Industry, I would have asked the Minister, unfortunately he is not here, where are the findings of the latest Report of the opportunities in the non-sugar sector? As to self-sufficient staple commodities, like potatoes, onions, I would say, Mr Deputy Speaker, Sir, it remains a forlorn dream under this Government.

The Minister of Agro-Industry should define policies to prevent encroachment on prime agricultural land and there is an urgent call for clear demarcation line on land use and planning. Land under forestry is a bare minimum. Forestry is a good carbon dioxide cleanser but there is a call for reforestation if we have to reach and meet our commitments given by the Minister of Environment on mitigation and adaptation target by 2035. Our biomass framework is yet to be subject of wide discussions with stakeholders and the price should be indexed on heavy fuel oil.

Mr Deputy Speaker, Sir, only the price of bagasse has been determined but still on the low side. I hope justice will be done to the planters. Clause 39, the Mauritius Agricultural Marketing Act (Amended), I asked myself what is the purpose when the object of Agricultural Marketing Board is an importer and buyer of last resort. There is a call to revisit the objectives of AMB to make it more responsible to consumers, wholesale buyers and sellers.

Let me come to the Mauritius Cane Industry Authority which is being amended. I am glad that the Mauritius Cane Industry Authority has spared the Sugar Syndicate and has not ripped off its membership from the International Sugar Organisation. You may recall I made a strong plea during my intervention in the debates on the Budget not to disrupt a system which is delivering. As we say, never repair if it is not broken and there is a sacrosanct relationship and it gives a marketing leverage to the Mauritius Sugar Syndicate.

Clause 26(b) of the Mauritius Cane Industry Authority in Section 24 to –

“exempt producers/sellers using small tonnages of canes for production of cane juice for direct consumption from requiring the approval of the Minister of Agro Industry.”

The ultimate beneficiaries are the miller planters who have a cluster with value addition, and they will use a sizeable amount of the cane juice to be processed at their refineries. There will be an impact on the tonnage of sugar production. It is a choice, but the interests of small planters also have to be safeguarded. By deleting “the” and “or,” there is no obligation then on big planters to send a specific volume of tonnage of sugarcane to the mill. How big is the small tonnage of sugarcane to be earmarked for cane juice? This is yet to be spelt out, and I expect the Minister to inform the House.

Now, I grant you Minister, it is an administrative burden. There is a niche market to capture, and our sugar cane juice rum, of course, is much sought-after. As we say, a toast to the spirit of the planters, but fair and reasonable price to small planters will send the cane juice to the butlers.

Mr Deputy Speaker, Sir, the Sugar Industry Efficiency Act is inevitable as the Minister did not even have an iota of oversight on the Sugar Investment Trust, which has become unworthy under this Government. It is time for amending; the amendments make the Minister the master of the Trust, and I expect he will not exercise undue pressure, but will allow the Trust

to deliver. Oversight, yes, but no stronghold! A vicious campaign was waged to provoke the departure of the CEO of SIT. He was wrongly accused of providing information to the Opposition on the financial irregularities in relation to Waterpark. He was unfairly accused of providing information to the Opposition, and yet, he was the one who started to bring reform to make the SIT more workable and more responsive to the needs of its members.

Unfortunately, the board has been operating without the CEO since the end of June, and the SIT has been taken over by one board member, allegedly a representative of the small planters and he has a stronghold over the five elected members. I hope the Minister acts diligently and does not repeat the mistake made over the appointment of two members on the board of the Sugar Syndicate. They are not even representatives of the Federation or Association of sugar cane planters. The planters, who are members of the Federation, feel aggrieved over the nomination of two non-members on the board of the Sugar Syndicate. The board of the SIT will be newly constituted, and may I remind the Minister any departure from sound management, that is, accountability and transparency will blow in his face. Today, the SIT is a losing concern and I expect it to come with a restructured plan to make a U-turn and to be a profitable Trust, and eventually, pay dividends.

Mr Deputy Speaker, Sir, let me now come to Sugar Insurance Fund, Clause 50(c). Now, normally all these amendments are being revised after an actuarial exercise has been carried out following representation by Association of Planters. This is the due process. By amending section 2 (i) of the Sugar Insurance Fund Act in definition of “normal years” by deleting the words “8 crop years” and replacing them by “5 crop years,” planters stand to lose. The crop is insured on the average of the three best years out of eight years which give them a better insurable tonnage on average. The Minister needs to find time and interface with the planters’ community to address the long outstanding issue.

Let me now move from cane field to horse racing. The changes to the horse racing related section will further increase the interference of the Gambling Regulatory Authority board in the matters of horse racing organisation. I am referring to the amendments (f) and (g) which correspond to sections 30 and 31 in the GRA Act. Why does the Gambling Regulatory Board concern itself - the question has been asked - with horse racing matters when there is a horse racing organiser? Amendment (h) relating to section 33, fees payable by the gambling operators

to the horse racing organiser, once again, by the way it is acting, the board is determined on killing the industry that provides a living to so many people. Over more than 10,000, people live from racing directly or indirectly. Was the Horse Racing Division under the GRA board, if it is so, and as it is, the Horse Racing Division is under the GRA board, therefore, the GRA is acting as judge and party in horse racing matters.

There is no clarity on the number of horse racing organisers, and what are the criteria for a horse racing organiser to be awarded a licence. Has there been a public call to invite those willing to apply for a horse racing organiser licence? As we say, there is only one winner and it is Mr Lee Shim. Is there a commitment to evaluate the application?

**The Deputy Speaker:** Hon. Dr. Boolell, it is not proper to take the name of somebody who is not in the Parliament. You withdraw it. I think it is quite fair.

**Dr. Boolell:** Alright!

**The Deputy Speaker:** Thank you very much.

**Dr. Boolell:** But I am stating facts. Thank you very much.

Now, let me come to laboratories. Why source out other laboratories for blood sampling? The Minister will have to tell us, and can the Minister provide which countries, the logistic that will be involved and the cost, the duration to receive the results? What will happen to quantity labs which carry out those tests? Mr Deputy Speaker, Sir, following the case, won by a gentleman - I will not drop the name - H. T. regarding the operation of limited payout machines. Will he be allowed to operate same? I hope so because he has won his case. The ruling was in his favour, and I expect that he will be allowed to operate. After seeing seals affixed to its gambling machines, the HT Investment Co Ltd, as I said, won the case before the Supreme Court. Now, the judgement was pronounced by the Senior Puisne judge and Judge Benjamin Marie-Joseph. But unfortunately, there is only one limited machine operator namely, SMS Pariaz Ltd and it obtained its licence in May 2018. So, there has been a court ruling, a ruling that has gone in favour of this gentleman. I hope that justice will be made, and he will be entitled certainly to operate his gambling machine.

Now, the Gambling Regulatory Authority Act was amended and therefore a “horse racing organiser” means a public limited company set up with the object of organising horse races in

Mauritius. In section 2, by deleting the definition of the “horse racing organiser” and replacing it by the following definition –

“‘horse racing organiser’ means the holder of a horse racing organiser licence.”

The amendment (a) (iii), the lottery implies the regulator will regulate promotional lotteries being conducted online via the Internet. However, does the promotional lottery amount to internet betting? Is Internet betting being allowed? These are relevant questions that need to be answered, and it seems that everything is lopsided in favour of the gentleman whom I mentioned.

Mr Deputy Speaker, Sir, till date we have to remind the House that the GRA issued a tender to appoint a management company to set up the rules governing Internet betting activities; of course, we have to know what is the status of this tender and who was appointed.

Let me conclude by referring to the Medical Council Act being amended in relation to registration of those who have graduated or are going to graduate from the University of Mauritius and would be entitled to temporary registration then, they will have full registration. But let me make an appeal to the Minister to see to it that there is a differential treatment and that should be extended or given to Mauritian doctors. And for those foreigners who are here working in hospitals but who have the full registration, may I appeal to the Minister that they should be on a limited registration as is currently being done in many countries, in Ireland and UK.

The Pharmacy Act, yes, we welcome the amendment being brought but there are lessons to be learned and drawn from allocation of contracts – I am not going to go into the Hyperpharm saga – in respect of quality, potency and price of drugs purchased. In the past, we used to have a manufacturing plant which used to manufacture drugs and I am sure some of us would recall that the drugs manufactured were of poor quality. Forget about Bioace; forget about the relevant equipment which should have been available; forget about samples which should have been assessed elsewhere, but I recall there was an MP who brought a glass of water, purchased one of those drugs, – and it was supposed to be a soluble drug – dropped it into the glass of water but it never dissolved. So, my appeal to the Minister is to take all necessary precautions, to err on the principle of caution. It is all right to bring amendments to appropriate legislations but at the end of the day we have to deliver. If we want to be a brand-name, if we want to be a destination of repute and if ever there is room for export of drugs, we cannot be termed as laggards. Either we

act professionally; we bring in those who have the acumen to do the job because at the end of the day visibility and tangibility matters.

I hope the Minister will respond to some of the questions I have put and I am sure that the Finance (Miscellaneous Provisions) Bill, though many of the clauses in the Bill are for administrative purposes, but there are some issues that have been raised, fundamental issues in relation to the right of an individual, of a Mauritian born, man or woman who are equal before the law but there cannot be treatments which go against this equality. Before the law we are all equal, and I sincerely hope that in relation to the widows who married under the Family Council Law, certainly rights and obligations will be complied with. At the end of the day, we have to make sure that we are all equal.

Thank you very much.

**Mr Deputy Speaker:** Thank you very much. Hon. Mrs Jeewa-Daureeawoo!

(7.03 p.m.)

**The Minister of Social Integration, Social Security and National Solidarity (Mrs Jeewa-Daureeawoo):** Thank you, Mr Deputy Speaker, Sir.

Thank you for giving me the floor to address the House tonight on the Finance Bill. The introduction of the Finance Bill makes provision for amendments to various legislations to support the implementation of the measures announced in the Budget.

Let me, Mr Deputy Speaker, start with the increase in pension for persons aged 65. Now, for those aged 60 and above, they have already been paid the increase in Basic Retirement Pension of Rs1,000 by my Ministry. Their Pension has now been increased from Rs9,000 to Rs10,000. Clause 67 of the Finance Bill is proposing to amend the Social Contribution and Social Benefit Act 2021. So, a retirement benefit of Rs1,000 will be paid to persons above 65. They will now be paid a pension of Rs11,000 instead of Rs9,000.

Subparagraph IIIA of Part III concerns Social Contribution and Social Benefits Act that is, the Disability Allowance. A Disability Allowance of Rs2,500 will now be provided for persons suffering from a disability between 40% and 59%.

As we know, Mr Deputy Speaker, so far, only persons suffering from a disability of 60% or more benefit from the Basic Invalidity Pension. Those with a disability of less than 60% are

not eligible to any disability allowance except for social aid. Social aid, as we know, is means tested. As such, not everyone can benefit from it. So, in a spirit of fairness we have thought it well. We have broadened the category of persons with disabilities who will benefit from a financial assistance. Which categories are we talking of? Part I and Part II of the Sixth Schedule provide us with a list of the type of disability which will be covered. 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, and
- loss of leg below knee.

Mr Deputy Speaker, Sir, we have given priority to persons who suffer from loss of any member. We have had to decide who are those who would benefit from the disability allowance, those whose health would not improve at all; whereas when we talk about non-communicable diseases, it is likely to be treated and cured in some cases.

Now, Part II refers to persons suffering from –

- paralysis of a whole limb (with some movements);
- PARAPLEGIA/Hemiplegia (with some movements), and
- Grand Mal Epilepsy.

The persons with disabilities falling under Part I of this Schedule will benefit from the disability allowance on a permanent basis. They will not have to come on the Board each and every time. So, this is, I must say, a significant step forward. Those under Part II - which I have listed earlier - will benefit from a disability allowance for a period of two years, which of course is renewable, but they will be called on the Board and they will have to be examined.

As you can see, Mr Deputy Speaker, we have tried, to the best of our ability, to ease the hardship of disabled persons by providing them with assistance on a permanent basis as far as possible. I am sure that these two Parts of the Finance Bill mean a lot to persons with disabilities.

Now, they know that some kind of assistance, some kind of support is there for them. Of course, we need to put in place a proper mechanism for assessment. I am here referring to page 116 of the Finance Bill, Clause 30A. The Finance Bill makes reference to Section 33 of the Social Contribution and Social Benefits Act and Section 34 of the National Pensions Act. Section 34 refers to assessment and determination of claims under the National Pensions Act. All applications will be assessed by the Medical Board provided that the application is accompanied by a Medical Certificate attesting the medical condition of the person.

Another amendment being brought to Clause 50 of the Finance Bill concerns the refund of the recycling fee under the National Saving Funds Act. Recycling fee, Mr Deputy Speaker, is usually paid at the time of retirement where the money has not been used to pay transitional unemployment benefits. Some persons, however, retire at the age 60. They have to wait until 65 to be paid. Again, in a spirit of fairness, we have decided to refund the recycling fee as from the age of 60 instead of 65. A survey has been carried out at the level of my Ministry and it was found that around 135 persons who have reached the age of 60 will now be paid the recycling fee.

Let me now touch upon an important amendment. One Member on the other side, hon. Reza Uteem, has talked lengthily on it, the tardy registration of Muslim religious marriage. Before coming to the tardy registration of Muslim religious marriages, let me say a few words on the basic retirement pension and the basic benefit under the CSG.

I think the hon. Member should differentiate between basic retirement pension and retirement benefit under CSG. Under the National Pensions Act, basic pensions are paid as from the age of 60 while under the Social Contribution and Social Benefits Act, payment is made on the retirement age of 65. For me, this differentiation is very important when we talk about the amendments which we are bringing in the Finance Bill.

To reply to the hon. Member on Muslim Widows Pension, when he mentioned that there is no avenue for Muslim widows religiously married – if I have heard you well – between 1987 to December 1990. You said there is no avenue for those married between 1987 to December 1990. Well, it appears that the hon. Member does not know. There have been changes. Widows married between 1987 to 1990 are benefiting from the Surviving Partners Allowance. There is a remedy; they are being paid the Surviving Partners Allowance which is of the same amount as

the Basic Widow's Pension. They are deriving a benefit of Rs10,000 now. This period has been taken care of. I will urge the hon. Member to go and check and then we can discuss at a later stage. For me, there is no qualm. These periods have already been taken care of.

Another issue, the hon. Member is comparing a widow who is civilly married to a widow of a religious marriage. It seems that the hon. Member wants to convey that we are discriminating against Muslim widows. Not at all, Mr Deputy Speaker, not at all! He even said that we are not recognising them as widows but, in fact, this is what we are doing. I strongly disagree with the hon. Member. We are neither discriminating nor refusing to recognise them as widows. In fact, we are the ones bringing amendments to make sure that they are acknowledged as widows and they are given their rights as widows. On the contrary, you are the one who have done nothing for years. You have had the opportunity. Some Members have been in Parliament for ten years. What have you done? Tell me, what have you done? You have been in Parliament for ten years and now you are saying that we are not doing enough. Be serious! At least acknowledge the effort of our Government. The reality, Mr Deputy Speaker, is that nothing, I repeat it, nothing was done by any Government before us for years.

Mr Deputy Speaker, believe me, discrimination is not the doing of this Government. Discrimination is the doing of the Members on the other front. It is very unfair to come to this Chamber and say that we should have done this, we should have done that, but you have done nothing for years. Some Muslim widows were not eligible to the Basic Widow's Pension due to non-registration of their religious marriage with the Muslim Family Council. I repeat it again. No Government has dared to touch upon this matter. In fact, it is not an issue which arose yesterday. It is a matter which is there for some years now. Same as you remember, Mr Deputy Speaker, same as the Basic Invalidity Pension which was denied to children with disabilities aged less than 15 years. I think all members of this House remember this injustice. We did correct this injustice in 2016.

We understand the concern of the Muslim ladies. Our Prime Minister has shown very strong will to correct this injustice and through the Finance Bill we have put – I say it clearly – we have put the interest of Muslim widows at the hearts of our decision. At least acknowledge that our Government has had the courage to address this issue which has been left unattended for years.

Mr Deputy Speaker, I must say it has not been an easy process to be able to bring this particular amendment. However, we did not give up. It is – I can say it in the Chamber today – it is something that has bothered me personally. What we need, Mr Deputy Speaker, is action, not talking. I did sense a particular urgency in coming up with an action to address this particular issue. First and foremost, we have had to understand the whole issue and believe me, Mr Deputy Speaker, it is a very complex issue because some years have been taken care of, some years have been left unattended. Some persons have more than one spouse. A very complex issue, indeed.

First and foremost we have had to understand the whole issue. Then I started discussions, consultations with the Prime Minister's Office, the Prime Minister, the Ministry of Finance, the Civil Status Office and the Muslim Family Council. Following these working sessions, we have been able to work out an amendment to address the hardship of Muslim widows in the Finance Bill.

Now, to enable the tardy registration of Muslim marriage, amendments are therefore being brought to the National Pensions Act and the Civil Status Act at page 93. Regulation 4A is being introduced in the Civil Status (Muslim Family Council) Regulations 2005. This new regulation will allow the surviving female spouse of a Muslim religious marriage celebrated between 01 January 1982 and 13 November 1987, and between 01 December 1990 and 31 August 2022 to make an application to the Muslim Family Council for the tardy registration of her marriage. All applications for tardy registrations have to be made in a prescribed form not later than 31 December 2022. We have had to include a cut-off date.

Now, once the Muslim religious marriages celebrated during the above-mentioned periods are registered with the Muslim Family Council, the widows can make an application to my Ministry for a surviving spouse allowance. In this respect, an amendment is being brought to the National Pensions Act for the introduction of a surviving spouse allowance under a new section 4A.

Applications for a surviving spouse allowance would have to be made to my Ministry in a prescribed form within three months of the date of registration of a religious marriage. The application must also be accompanied by a certificate from the Muslim Family Council, certifying that the religious marriage has been registered.

I, however, wish to mention that where a person contracts a civil marriage and a Muslim religious marriage with one female spouse and also contracts a Muslim religious marriage with other female spouses, the Muslim Family Council will only register the religious marriage with the spouse to whom he is civilly married. The other Muslim religious marriages cannot be registered with the Muslim Family Council.

Furthermore, it is good to note that our Government has gone one step further with respect to registration of religious marriage, we are bringing amendments to the Civil Status (Muslim Family Council) Regulations 2005 to extend the deadline for registration of religious marriage from 7 days to 21 days. So, Mr Deputy Speaker, I am happy that through the Finance Bill, the situation is being resolved. I think, to believe something, is to make it happen.

Mr Deputy Speaker, with regard to the division in equal proportion among the spouses, dividing in equal proportion among the spouses, is nothing new. We have had to work out a proper mechanism. We have adopted the same principle as for the payment of Contributory Widow's Pension. There is a regulation. So, according to regulations 7 (a) and (b) of the National Pensions (Contributory Benefits) Regulations 1978, where a man dies and leaves two or more widows, the contributory widow's pension should be equally divided among the widows. We have had to work out a proper mechanism to be fair to all widows in the country. We have thought it proper to apply the same thinking.

Mr Deputy Speaker, for me, this amendment is something very close to my heart. I am happy that on this side of the House, we have been able to address it properly and see to it that those Muslim widows are now recognised.

Mr Deputy Speaker, now, let me come to clause 68 of the Finance Bill 2022. Section 6(2)(e) of the Social Integration and Empowerment Act is being amended –

“by inserting, after the words “financial aid”, the words “, excluding the invalid's basic pension under the National Pensions Act,””.

It is good to highlight that as the law stands now, all income and social transfers derived by a household are taken into account to determine the eligibility of an applicant under the Social Register of Mauritius. As such, even the Basic Invalidity Pension, which is provided mainly to meet the medical expenses of a person, is calculated as an income. In my view, this is not fair

because we all know that this invalidity pension is not used by people to upgrade their standard of living. As such, they were being left out of the system. We cannot deny financial assistance to someone just because he is deriving a basic invalidity pension to meet his medical expenses. Something needs to be done. Again, I am happy that now, we will exclude the Invalid's Basic Pension to determine the eligibility of an applicant.

With the amendment to the Social Integration and Empowerment Act, the Basic Invalidity Pension of Rs10,000 will no longer be calculated as a source of income when assessing the eligibility of an applicant so that he can be on the Social Register of Mauritius.

To conclude, Mr Deputy Speaker, Sir, through the Finance Bill, we are translating all the measures announced in the Budget 2022-2023 into reality. All these amendments show that the welfare of our citizens is at the centre of all our Government's policies and programme. We have made a commitment to our people and we are doing our best to honour it.

I have no doubt that with hard work and dedication, the Government will surely be able to provide a better future to our citizens. Of course, now, with the voting of the Finance Bill, the smooth implementation is the most important part. I am confident that each and every Ministry will see to it that all the measures announced in the Budget are being fully implemented.

Thank you.

**The Deputy Speaker:** Thank you very much. We will break for one hour!

*At 7.28 p.m., the Sitting was suspended.*

*On resuming at 8.37 p.m. with Mr Speaker in the Chair.*

**Mr Speaker:** Please be seated! Hon. Callichurn!

**The Minister of Labour, Human Resource Development and Training, Minister of Commerce and Consumer Protection (Mr S. Callichurn):** Mr Speaker, Sir, I am satisfied to see that with this Bill, we are going even further in improving the conditions of the workers of this country. Being a Government that has at heart the plight of the working class, we have come up with some salient amendments meant to support and protect the workers.

It is, therefore, with pride that I shall intervene on the Finance Bill, as I do think that amendments being brought represent a milestone change for the workers of this country.

The amendments to the Workers' Rights Act and to the Employment Relations Act in the Bill are in line with Government's vision to promote an inclusive labour market, further protect workers' rights, improve their conditions of employment and facilitate good faith collective bargaining.

I would first like to comment on the amendments to the Workers' Rights Act. Mr Speaker, Sir, I shall not dwell on the technical amendments, which are aimed principally at facilitating the application of the Act. I would rather focus my intervention on the main substantive amendments.

Let me start with Section 2 Interpretation – definition of worker in section 17 is Atypical Work Agreement. We have observed in the past months that some employers, particularly in the service sector, are circumventing the law to deprive certain categories of workers of their labour rights. These employers are requiring their workers to register with the Registrar of Companies and to submit a business registration number (BRN). On this basis, they are classified as service providers.

These workers are neither self-employed, nor job contractors. Their status is, in fact, similar to a worker employed on a standard agreement or on an atypical agreement. For example, we have seen cases where workers performing the work of cleaners are classified as service providers.

This amendment, therefore, provides that a person other than a Consultant, who is classified by an employer as a service provider, should fall within the definition of a worker or an atypical worker, where that person personally performs a work which is of the same or similar nature of a comparable worker in the same enterprise or industry.

I now come to Section 46 - Sick leave and Section 47A - Leave to care for a sick child. As it has always been the motto of an MSM-led Government, the amendments under these two sections are aimed at creating more favourable conditions to reconcile work with family responsibilities by introducing the concept of 'leave to care for a sick child'.

Thus, a person whose child is sick will be entitled to 10 days' leave with pay every year to look after his child. These absences shall be reckoned against his sick leave or accumulated

sick leave, or annual leave or his vacation entitlement leave. Besides, we are removing the ceiling of 90 days for accumulated sick leave.

Mr Speaker, Sir, amendment to Section 59 is aimed at compensating workers who travel by their own means of transport to attend work, for the loss of purchasing power following the increase of petroleum prices resulting from the international situation. Thus, where a worker is granted a petrol allowance by his employer, the monthly allowance has, as from 01 July 2022, been increased by 10 %, subject to a maximum cap of Rs2,000. This measure shall apply to all workers, irrespective of their level of wages.

At Section 64 - Protection against termination of employment, we are bringing three main amendments. The first amendment aims at reinforcing the provisions regarding protection against termination of employment. With this amendment, where a worker has sustained an injury out of or in the course of his work, his employer shall henceforth not be allowed to terminate his employment on the ground of poor performance, where the worker produces a Medical Certificate by a Government Medical Practitioner certifying that he has not fully recovered from his injury.

The second amendment ensures fairness in the disciplinary proceedings. The provisions, now being made, cater for situations whereby a worker who is required to answer a charge in writing, shall also be given the opportunity to answer the charge in an oral hearing.

The third amendment relates to disciplinary proceedings where a charge is subject to criminal proceedings. This amendment is aimed at aligning the provision of the law with the case of Norbert Nicolas Leger vs Chue Wing & Co Ltd 2007 SCJ 26.

Thus, with this amendment an employer may not necessarily have to wait for the outcome of the Court case to initiate disciplinary proceedings. We are also amending Section 69A, that is, with regard to reinstatement. The objective of this amendment is to broaden the scope for reinstatement of a worker. Presently, under section 64 (1A) of the Employment Relations Act, a worker can claim reinstatement only in circumstances related to infringement of his fundamental individual and trade unions rights.

This new amendment provides that a worker can also make a claim for reinstatement where his employment has been terminated for other reasons, including alleged misconduct or poor performance.

Mr Speaker, Sir, I will now explain amendment to Section 72 - Reduction of workforce. The amendment which is being brought to section 72 further reinforces the power of the Redundancy Board, which is now empowered to make an order for the employer not to reduce his workforce or close down his enterprise where an application for intended reduction or closing down is unjustified.

Mr Speaker, Sir, let me comment on the changes being brought to Section 90, that is, Eligibility to join the Portable Retirement Gratuity Fund and Section 90A - Issuance of certificate.

Three main amendments are being brought to some sections pertaining to the Portable Retirement Gratuity Fund. The first amendment relates to the rate of contribution and non-payment of contribution to private pension schemes and to pension schemes under the Sugar Industry Pensions Fund Act (SIPF Act).

It has been brought to the attention of my Ministry that the contributions by some employers to the private pension schemes are paid on basic wages and at a lesser rate than the PRGF rate of 4.5% of monthly remuneration. There are also cases where contributions have not been paid by employers for several months or even years.

These workers who have toiled for so many years would be penalised at the time of retirement, especially where the enterprises that had employed them ceases their activities.

An amendment is, therefore, being made by adding a new section 90A to provide that –

- (i) an Actuary has to certify to the Financial Services Commission (FSC) that the contributions made to a Private Pension Scheme meet the PRGF requirements in respect of the rate of contribution;
- (ii) the FSC is empowered to withdraw the certificate issued to an employer where –
  - (a) the employer does not meet the PRGF requirements, or

- (b) where the employer has not paid contributions to a Private Pension Scheme for more than 3 months;
- (iii) an employer who fails to comply with the PRGF requirements shall commit an offence and shall, on conviction, be liable to a fine of not less than Rs50,000 and not more than Rs150,000 or to imprisonment for a term not exceeding 12 months.

For cases where the retirement benefits are covered under the SIPF Act, it has also been reported that the contributions to the SIPF are paid at a lower rate than the PRGF rate and are not paid on remuneration. Furthermore, there is no formula in the Sugar Industry Pensions Fund Act for the purpose of computing retirement gratuity. The amount payable as gratuity is decided by the Board of the SIPF.

With a view to addressing these issues, provisions are also made for –

- (i) the rate of monthly contribution to meet the PRGF requirements;
- (ii) the retirement benefits be not less than the gratuity of the workers where it would be paid under the PRGF, and the
- (iii) employers to be subjected to the same sanction applicable to the Private Pension Schemes in cases of non-compliance.

I think hon. Members from the other side who intervened before me had raised the issue and I hope that this answers their qualms.

Mr Speaker, Sir, at Section 95A - Contributions for the past length of service in other circumstances, the amendment is aimed at removing all ambiguities in the application of the law in respect of an employer's liability for past services of a worker who is insured in a Private Pension Scheme prior to 01 January 2020 and as from 01 January 2020.

Provisions are, therefore, being made in the new Section 95A to cater for the following –

- (i) where a worker's retirement benefit is covered by a Private Pension Scheme or the SIPF on or after 01 January 2020, the past services to be paid to the PRGF on the termination of employment, resignation, retirement or death,

- (ii) where a worker's retirement benefit was covered by a Private Pension Scheme or the SIPF before 01 January 2020, contributions for past services be made to the relevant Private Pension Schemes or to the SIPF.

The third amendment relates to the date of payment of gratuity under the PRGF, that is, I am referring to Section 99 and Section 100.

Presently, workers are penalised since they are paid the retirement gratuity more than one month after their last working day. With a view to addressing this issue, provision is being made for the worker –

- (i) to be paid 90 % of the value of the accumulated fund on the date of retirement, based on the remuneration earned by the worker 2 months prior to his retirement date, and
- (ii) the balance computed on his final remuneration to be paid two months after his retirement.

Mr Speaker, Sir, I now come to Section 120 which deals with Complaint Procedure. The mission of my Ministry is to provide a quality and timely service to all stakeholders. Hence, provision is being made for the Supervising Officer of my Ministry to probe for further formal conciliation at the level of Commission for Conciliation and Mediation (CCM).

Any unresolved *bona fide* complaint at the Commission shall be referred to the Industrial Court within a very short delay. As regard to industrial relations, under this regime, a lot has been done to facilitate the work of trade unions. We are going a step further with amendment of Section 40 of the Employment Relations Act to improve the process of collective bargaining by making provision for information regarding terms and conditions of workers to be communicated to recognised trade unions for the purpose of transparency.

Mr Speaker, Sir, I shall now elaborate upon changes concerning Reinstatement –

#### Section 2 Interpretation – Definition of labour dispute

- Section 64 - Reporting of Labour dispute
- Section 70 – Arbitration
- Section 70A – Reference by Supervising Officer

With the proposed amendment to the Workers' Rights Act whereby a worker may make a claim for reinstatement to my Ministry, section 64 (1A) of the Employment Relations Act relating to circumstances whereby a labour dispute relating to reinstatement can be reported to the Commission for Conciliation and Mediation has become obsolete.

Therefore, the Employment Relations Tribunal is now also being empowered to make an order for reinstatement in any case of termination referred to it by the Supervising Officer, with the consent of the worker and where the bond of trust has not been irretrievably damaged.

In this context, due to the fact that the Industrial Court Act gives the Industrial Court exclusive jurisdiction on any matter arising out of the Workers' Rights Act, a consequential amendment is also being brought to item 6 of the First Schedule to the Industrial Court Act, to exclude the new section 69A of the Workers' Rights Act from its jurisdiction.

Concerning Section 88 – The amendment is broadening the functions of the Commission for Conciliation and Mediation to provide that the Commission be empowered to conduct conciliation or mediation on any complaint reported to the Enforcement Division of my Ministry and referred by the Supervising Officer under Section 120 of the Workers' Rights Act.

Mr Speaker, Sir, the amendments that I have lengthily explained have been carved out to address an ever-changing world of work. This Government has been considerate where it was deemed necessary, like with the introduction of a leave for parents to care after sick children.

Our Government has always stood with the workers. The minimum wage and the Portable Retirement Gratuity Fund (PRGF) are two major decisions to our credit. This time, we are consolidating their rights by protecting them from dismissal in the event of an injury at work or in the course of employment.

As the title of Budget 2022-2023 says 'With the People, For the People', we shall continue to work in this spirit for a better Mauritius and for the working class of this country.

I am done, Mr Speaker, Sir. Thank you.

(8.54 p.m.)

**Mr K. Lobine (First Member for La Caverne & Phoenix):** Thank you, Mr Speaker, Sir. I shall not take much of the time of this House with regard to this Bill.

Many points have already been canvassed by hon. Members from both sides of the House. However, I should point out as other Members from this side of the House have done with regard to amendments being brought to some 80 legislations and the tardy information that we got last night to go through all the amendments and all the comparables that we need to do to prepare ourselves for today, but also to disseminate with people that have voted for us and we need to go and explain to them prior to come to this Chamber. Unfortunately, we have not been able to do that exercise. We will have to go and do it afterwards after this Bill becomes an Act.

Also, Mr Speaker, Sir, it is my humble view that certain amendments either they do not have their *raison d'être* in this omnibus Bill or are simply administrative in nature and in many instances being brought in a piecemeal manner. For example, Mr Speaker, Sir, amendments being brought to the Bank of Mauritius Act, the Banking Act and the Financial Services Act ought to have been made separately as it has been the case with the Immigration Bill that we just voted a couple of days before, so that we could debate thereon in a more detailed manner before this august Assembly.

But also, it is high time in my humble opinion, Mr Speaker, Sir, to have a more comprehensive and holistic approach on these three important legislations for the sake of clarity and proper dissemination of the intended purposes and applicability of those Acts because year-on-year out, we shall be amending those major pieces of legislations that are very crucial to our position as an International Financial Centre. And for the sake of understanding those amendments being brought, it is also the job of the Government to have proper mechanism to disseminate all those information not just on the website of the EDB or the FSC or any other institutions. But we need to go to those investors, to those people who want to come to Mauritius and use us as a financial hub or a banking hub or a legal hub. We need to do that! And bringing piecemeal amendments in such way is not conducive to attracting those people here on a regular basis.

Mr Speaker, Sir, I shall also concur with the pertinent point raised by hon. Dr. Boolell with regard to Clause 8 where amendments are being brought to the Civil Service Family Protection Scheme Act. And I would humbly urge the hon. Minister to kindly consider the points raised by hon. Dr. Boolell because this will have an impact on certain category of people in the years to come. And also, I will concur with the position taken by my honourable friend Reza

Uteem with regard to what is happening to our gaming industry with the amendments being brought to the Gambling Regulatory Authority Act and also the position of Government with regard to what is happening to this sector.

I will also join and concur with the intervention of the hon. Leader of the Opposition to express my disarray, Mr Speaker, Sir, with regard to amendments being brought to the Mauritius Broadcasting Corporation (Collection of Licence Fees) Act at clause 41. This increase from Rs1,000 maximum fine to Rs50,000 and on top of that adding a term of imprisonment not exceeding two years, in my humble opinion, Mr Speaker, Sir, is not warranted. We cannot bring such a pain to the people of Mauritius. It is a pain to watch MBC these days but we cannot add to that pain any more. And as the hon. Leader of the Opposition has suggested, we need to see how things are being done abroad, especially in the UK. If you are watching YouTube or Netflix, or you are not watching the national TV, you do not pay for that. So, I think we should bring to this House altogether a new Act with regard to our national television and radio broadcasting altogether.

Mr Speaker, Sir, I would also comment on what has been pointed out at page 58, section C.26. of the Annex document to the Budget Speech. There was a proposed amendment to the Mauritius Cane Industry Authority Act namely, to allow sugar producers to deliver sugar to the Mauritius Sugar Syndicate and it was being proposed to be amended to include –

“(...) or any other Authorized Body as may be approved by the Mauritius Cane Industry Authority;”

I note, fortunately, Mr Speaker, Sir, that good sense has prevailed, and I note that no such amendment is now being canvassed. I welcome this approach, or else this would have created havoc amongst all the stakeholders within the cane industry.

With regard to the agricultural sector, Mr Speaker, Sir, I would refer to amendments being brought to clause 39 to the Mauritius Agricultural Marketing Act. Again, very cosmetic as it stands, and I hope very soon we will be having the opportunity to have a new Bill to revamp the role and function of the Agricultural Marketing Board in our quest to ensure food security. I am sure the hon. Minister who will be speaking after me will take that into consideration.

With regard to clause 39 of this Bill, Mr Speaker, Sir, with regard to Angel investor allowance whereby the Income Tax Act is being amended and a new section 28 is being introduced. The Bill proposes to grant a tax relief to an angel investor who invests a minimum of Rs100,000 as equity in an SME, that is, set up on or after the 01 July 2022. The angel investor will be entitled to a tax relief of 50% of the amount invested provided that he holds the shares in the SME for at least 36 months and does not, together with his relatives, hold more than 25% of the share capital in the start-up SME. The total tax deduction in an income year will be capped to Rs500,000, but any unrelieved amount may be carried forward and deducted against the investors net income for the two succeeding years.

Mr Speaker, Sir, the terms and conditions of the tax relief as well as the eligibility criteria of the angel investor and start-up SME are not defined properly in the Bill. I hope that later on, maybe through a regulation, this might be addressed because we do not have much clarity with regard to the eligibility criteria in this particular amendment being brought.

I also welcome the amendment being brought by way of clause 81 to the Workers' Rights Act with regard to major changes being brought to the definition of the "worker". We have got again more clarity and more details as to the definition of the term "worker". I also would like to express my appreciation with the amendment being brought to the introduction of a new section 47A as pointed out by the hon. Minister with regard to leave to care for sick child. This Bill proposes to grant to a worker up to 10 days' paid leave per year to care for his sick child, and this is also agreeable to me and I welcome it.

I also welcome the definition given to "sexual harassment". The Bill proposes to amend the definition of "sexual harassment" in the Workers' Rights Act to align it with the definition provided in the Equal Opportunities Act. This is also something that is good in my humble opinion.

With regard to the global business sector, Mr Speaker, Sir, the Financial Services Act is being amended through clause 25, and as pointed out by the hon. Leader of the Opposition, there is a Settlement Committee that is being introduced with regard to assessing the possibility for an early resolution of disciplinary matters with an FSC licensee. I note that with regard to the composition of the Settlement Committee which is not bad in the essence, it is a good way of doing things, but there is not a clear idea how the Chairperson will be appointed. In such type of

Committee, it should be clearly defined that the Chairperson will be a lawyer of, say 5 years, 10 years standing, or will be a legal person, or will be a Chartered Accountant. A definition of the eligibility criteria of who can be a Chairperson, it is very vague in this amendment being proposed of how the board will choose the Chairperson. So, there is no proper definition to that. I do hope that later on, this will be clarified maybe through regulations as well.

With regard to global activities, Mr Speaker, Sir, at page 45 of the Bill, there is an amendment with regard to global headquarters. The new section introduced by the Bill encompasses those activities under the new definition of global activities, and applications for a global activity licence remains subject to the regulation of the financial services under Part IV of the Act which is a good thing. And, the Chief Executive of the FSC will be exercising his powers under section 53(1). I think this is a good way of attracting more business with regard to this sector, but again, if we look at other amendments being brought with regard to the Securities Act at clause 64, whereby again the FSC is been given a wider role again – more powers. Again, another amendment to the Virtual Asset and Initial Token Offering Services Act through clause 79, the FSC is being given more powers again.

Also, if you look at the definition of “foreign public official” through amendments being brought to the Prevention of Corruption Act at clause 57. Again, here, you have got new offences that are being created with regard to bribery. All these boil down to the urgent need, Mr Speaker, Sir, of coming to this House with the Financial Crime Commission Bill because at the Financial Services Commission, there will be problems with regard to monitoring and supervising, and also putting into practice all those measures. It might end up ending with more red-tapism in the financial services sector that will not be an attractive thing for more investors in the sector.

So, I would also urge the hon. Minister to kindly consider with regard to empowering and recruiting, and also to revamp – if we do not have this Financial Crime Commission Bill to this House yet – the functioning of the Financial Services Commission. Also, urgently bring to this House the Financial Crime Commission Bill which should be apex body with regard to combating financial crimes, bribery, and corruption, amongst others.

Mr Speaker, Sir, I am done. I do hope that at the level of Government, the implementation phase to follow to all those amendments that have been brought will be done in a timely manner, and that all the measures that have been proposed will be attractive and also

disseminated amongst our population, investors and foreigners for them to know what is happening to our country and we move on as a better country.

I thank you, Mr Speaker, Sir, for your attention.

(9.08 p.m.)

**Mr Speaker:** Hon. Gobin!

**The Attorney General, Minister of Agro-Industry and Food Security (Mr M. Gobin):** Thank you, Mr Speaker, Sir. Mr Speaker, Sir, the Finance (Miscellaneous) Provisions Bill amends, as we have heard it tonight, amends 82 legislations. Out of the 82, 11 legislations concern the Ministry of Agro-Industry. I do not propose to go through all of the 11 amendments concerning the Ministry of Agro-Industry, but I have singled out three namely –

- (i) the amendment to MCIA Act;
- (ii) the amendment to the Small Farmers Welfare Fund Act, and
- (iii) the amendment to the Sugar Industry Efficiency Act, because I believe these three deserve some explanations.

First of all, concerning the MCIA, much has been said, in fact, by hon. Lobine also that there was a proposed amendment in the Annex concerning the Mauritius Sugar Syndicate, and this proposed amendment has not been incorporated in the Finance Bill. Let me explain why.

It was announced in the Budget Speech and it was included in the Annex, however, my lawyer has told me there is a regulation, Government Notice 102 of 2012. The regulations were made under Section 63 of the MCIA Act called MCIA Authorised Body Regulations 2012. It is in those regulations that we find the designation of the Mauritius Sugar Syndicate as an authorised body. So, if the designation of an authorised body has been done by way of regulations – and this is what my lawyer has told me – there is no need, therefore, to amend the MCIA Act. Discussions are ongoing, we will come forward at a later stage.

However, let me say something about the Mauritius Sugar Syndicate. Discussions are indeed also ongoing on some reforms that are long overdue concerning the Mauritius Sugar Syndicate. They are doing a very good job, a marvellous job, but I believe it is the MSS Act which, at some stage, will require amendments and updating. And the House will appreciate –

maybe not many hon. Members of this House know that – that the Mauritius Sugar Syndicate Act is, in fact, not a public Bill. It was enacted in the 1950s as a private Bill and there are a number of amendments which I believe are called for, but that will come by way of comprehensive standalone legislation at a later stage. This, I wanted to say on the MCIA amendment.

Second, Mr Speaker, Sir, concerning the Small Farmers Welfare Fund amendment, which is at Clause 66 on pages 112 and 113 of the Bill, is very important to explain to farmers and breeders registered with the Small Farmers Welfare Fund. And that concerns a compensation regime for farmers and breeders who encounter some losses due to calamities. So far, we have had two separate schemes for compensation to farmers. One is commonly called the Agricultural Calamities Solidarity Scheme (ACASS) and there is a second one. What we have done this year, Government has taken the decision to merge both Compensation Schemes and create one single called Farmers Protection Scheme. And, a second decision is that for a farmer willing to avail of the compensation under Farmers Protection Scheme should be registered with the Small Farmers Welfare Fund.

One cannot expect to benefit from a compensation scheme without being registered with the Small Farmers Welfare Fund. This is what is being provided for in an amendment to Section 16 of the Small Farmers Welfare Fund Act that where a small planter wishes to benefit from any scheme set up under Section 4 (2) (b) of the Small Farmers Welfare Fund Act or facilities granted by Government, he shall be registered with the Fund and subscribed to the Farmers Protection Scheme. This is becoming, therefore, mandatory and it is crucial for small farmers and breeders to understand that to benefit from the schemes or facilities granted by Government, registration with the Small Farmers Welfare Fund is mandatory.

Third point, Mr Speaker, Sir, the Sugar Industry Efficiency Act, I am referring to *le tristement célèbre* Sugar Investment Trust (SIT). A lot has been said for a number of years on the SIT. I reiterate what I said to a reply to the PNQ sometime earlier this year. The Board of SIT is not a parastatal, SIT is not a Government department, it is not under Government control. In fact, out of the nine Directors sitting on the Board of Directors of the SIT, only three are nominated by the Minister for Agriculture. And, we have seen where was the SIT and where has it reached. Unfortunately, it is very unfortunate, I regret to say it, it is painful for me to say it, things are

very bad at the SIT and they need competent, professional, efficient people on the Board of Directors. This is what we are doing.

We are amending the law to say that the Board of Directors will henceforth not be composed of only nine persons but twelve persons and this is the undertaking Government is taking, which I am taking before the House. We will put more competent, professional and efficient persons, experienced in a number of fields on the Board of the SIT so that there is proper management, proper control on a day to day basis; persons with wide experience in administrative, economic, legal, financial, commercial or agricultural matters. Also, is being included on the Board, a representative of the Ministry of Agriculture. I do not know how this has been so, so far. The Board does not even include a representative of the Ministry for Agriculture. This is being cured now with the amendment to the SIE Act. I am hopeful, in fact, I am confident that with the new composition of the Board we are going to see better days for the SIT.

Before concluding, Mr Speaker, Sir, I will answer two points. Number one is the point raised by the hon. First Member for Belle Rose & Quatre Bornes concerning the amendment to the SIFB Act, namely replacing eight crop years by five crop years. I listened very attentively to hon. Dr. Boolell. Let me explain why. SIFB is, as the name suggests, an insurance fund. *Qui dit* insurance fund, *dit* Actuarial Report. So, in the last Actuarial Report, this is what the actuary has recommended; the actuary has analysed the history of planters' yield and the actuary has concluded that five years will give a more realistic picture of planters' potential sugar production. This also reduces the exposure of the Fund to calamities and improves the solvency capital requirement. This is why this amendment is being brought and this arises out of the Actuarial Report.

The last two points, the hon. Leader of the Opposition earlier mentioned about the amendment to the Animal Welfare Act and questioned the efficiency of registration of pets. Let me inform the House that the legislation on compulsory registration of pets in Mauritius is still not yet in force. Yes, we do not realise that. That section of the Animal Welfare Act is not yet proclaimed. For compulsory registration of pets, it is not yet proclaimed. Why? Now, we are bringing in. There is a necessary administrative arrangement to be made before compulsory registration is proclaimed, for example, micro chipping. An owner should be able, when

registering his/her pet to have a microchip at minimal cost, but all this has to be arranged for and then proclamation of that section will be catered for.

Last point, Mr Speaker, Sir, concerns the measure announced in the Budget for the reform to sale by levy. This, of course, is nowhere to be seen in the Finance Bill. Why? I wish to explain that the amendment to put in place the announced measure on the reform to sale by levy cannot be incorporated in the Finance Bill. It is outside the ambit of the Finance Bill. Amendment for the sale by levy requires comprehensive legislation, standalone amendments to the Sale of Immovable Property Act and, of course, such an amendment cannot be done without extensive consultation with the Judiciary. This is what we propose to do, initiate discussions with the Judiciary, through the Chief Justice and the Master in Registrar, and then bring comprehensive legislation for the amendment to the sale of Immovable Property Act to bring into effect the announcement concerning the reform to the sale by levy. This is what I wanted to add to the debate tonight, Mr Speaker, Sir.

Thank you very much.

**Mr Speaker:** Hon. Minister!

(9.18 p.m)

**The Minister of Finance, Economic Planning and Development (Dr. R. Padayachy):**  
M. le président, pour débiter mon propos, permettez-moi de remercier chaleureusement tous ceux qui ont contribué aux débats de ce jour entourant le vote du Finance (Miscellaneous Provisions) Bill 2022. Je salue tout particulièrement mes collègues ministres pour leurs prises de parole engagées et détaillées. Chacune des interventions a permis non seulement d'apporter des précisions techniques sur un grand nombre de sujets mais aussi de porter haut les valeurs, les décisions et les actions de ce gouvernement.

Au travers de ce Projet de loi de finances, nous faisons un pas de plus dans la réalisation de la stratégie et de la vision portée par notre Premier ministre. Pour y parvenir, ce ne sont pas moins de 82 lois qui seront cette année modifiées durant l'exercice du *Finance Bill*.

Après deux années et demie de chocs externes et de crises en cascade, notre objectif est clair. Il est de reconstruire notre résilience, une résilience que nous voulons économique, mais aussi environnementale et sociale. Ce sont les trois axes stratégiques de la politique de ce

Gouvernement. Nous nous attelons à l'achèvement de chacun d'eux en implémentant des mesures concrètes, « *Avec le Peuple, Pour le Peuple* ».

Dans la continuité du Discours du Budget 2022-2023, le vote de ce Projet de loi de finances est essentiel pour tourner la page de la pandémie qui a bouleversé nos vies. La philosophie du Gouvernement a toujours été de se focaliser sur l'Humain, le concret, le réel. Aujourd'hui, nous le démontrons une nouvelle fois. Si certains de l'autre côté de la Chambre trouvent encore judicieux de vouloir faire oublier la crise et balayer les souffrances de ces dernières années, voilà ce qui me revient de leur rappeler.

M. le président, pendant deux longues années, notre économie et notre société ont été secouées par la pandémie de la Covid-19. Pour protéger la population contre un virus dont nous ne savions rien ou presque, nous avons pris la difficile mais nécessaire et courageuse décision de fermer nos frontières pendant plus de 18 mois. Conséquences immédiates du côté du secteur du tourisme, nous sommes donc passés de presque 1,4 millions de touristes en 2019 à seulement 300,000 touristes en 2020 et même moins de 180,000 en 2021.

Mais ce n'est pas tout. Le secteur des exports de biens et services a lui aussi été terriblement impacté. Je rappelle que le niveau des exports de biens et services est passé de 192 milliards de roupies en 2019 à 128 milliards de roupies en 2020 et à 132 milliards de roupies en 2021. Cela a représenté un manque à gagner cumulé de plus de 120 milliards de roupies, soit 3 milliards de dollars, toutes choses égales par ailleurs. Nous avons donc enregistré, ou plutôt subi, une perte de 33% de nos rentrées de devises étrangères.

En 2020, notre économie a ainsi connu une contraction de 14,6 % - la pire contraction de son histoire récente. A l'échelle du monde, c'est la 15ème plus importante contraction du PIB. Face à la magnitude du choc économique et les risques qui pesaient sur la vie de nos compatriotes, nous avons dû faire face à deux défis d'une ampleur sans précédent -

- D'une part protéger la vie des mauriciens et d'autre part,
- Sauvegarder leurs moyens de subsistance.

Notre plan de réponse historique nous a permis d'éviter le licenciement massif de 100 000 personnes, la faillite économique et le chaos social.

Grâce aux politiques et aux mesures que nous avons adoptées, à hauteur de 32% de notre PIB, nous avons pu observer les premiers signes de reprise économique en 2021, malgré la persistance de la pandémie qui avait entraîné un second confinement.

Il nous a fallu procéder à la vaccination d'une très grande partie de la population pour pouvoir activer la réouverture totale de nos frontières en octobre 2021; il y a seulement 9 mois de cela. En si peu de temps, l'économie mauricienne a rebondi d'une façon remarquable. Et c'est réellement l'année 2022 qui nous fera refermer le chapitre de la pandémie.

M. le président, la reprise économique se renforce cette année avec un taux de croissance du PIB attendu de 7,2 % et un PIB à hauteur de 526 milliards de roupies selon le FMI, bien au-dessus de celui de 2019. Presque tous les secteurs de l'économie auront dépassé leur niveau d'avant la pandémie. Le secteur du tourisme se redresse rapidement avec une demande pour Maurice qui ne fait que s'accroître, tant du côté des touristes que du côté des compagnies aériennes. Le taux de chômage devrait baisser de plus de 9% en 2021 à 7,8 % en 2022. Les investissements directs étrangers dépasseront 20 milliards de roupies cette année, soit une hausse d'environ 30% par rapport à 2021.

Ce qui, au passage, est une réponse très factuelle aux accusations du Leader de l'Opposition qui s'évertue à prétendre qu'il existe un manque cruel de devises étrangères sur le marché et que la confiance n'est plus.

Les réserves internationales du pays continuent par ailleurs de se maintenir à un niveau très confortable pour atteindre 346 milliards de roupies à la fin du mois de juin 2022, soit l'équivalent de 7,6 milliards de dollars et de 16,3 mois d'importations.

Enfin, la reprise de l'activité économique et les mesures déjà prises pour augmenter les recettes et contenir les dépenses dans les deux derniers budgets améliorent progressivement les finances publiques et mettent notre ratio de dette sur une trajectoire descendante.

Je suis heureux et fier de pouvoir annoncer que la dette du gouvernement s'est abaissée à 76,1% du PIB au 30 juin 2022 en comparaison...

**Mr Uteem:** On a point of order. May I get your guidance? What does whatever the hon. Minister of Finance is saying have to do with Finance Bill? We were not allowed to comment on

policy matters and he is talking about rate of public spending, whatever policy he is taking. So, can he go back to the Finance Bill in the summing up, please?

**Dr. Padayachy:** Non, je suis désolé mais c'est par rapport à leurs commentaires. Ils ont dit que le pays n'avait plus confiance dans l'économie et bien, je réponds.

*(Interruptions)*

**Mr Speaker:** Please, let me give my ruling! Please, order! Let my ruling be final! We are in a civilised Parliament. At so many times I had to remind hon. Members not to depart from the amendments. However, I know I have been flexible and I know some hon. Members have departed from that. And the Minister is perfectly right. He has the right to rebut some of the arguments that have been advanced in this House. This is normal. This is debate; spirit of debate! Parliamentary democracy! Thank you very much for your attention!

Please, continue!

**Dr. Padayachy:** Donc, je reviens. Merci, M. le président. Je suis fier de pouvoir annoncer que la dette du gouvernement s'est abaissée à 76,1% du PIB au 30 juin 2022 en comparaison à 83,4% au 30 juin 2021. Nous observons la même tendance au niveau de la dette du secteur public, passant de 92,1% au 30 juin 2021 à 86,4% au 30 juin 2022. En poursuivant nos efforts, nous atteindrons notre but de ramener la dette du secteur public à moins de 80 % du PIB deux ans avant la date prévue. Je rappelle que 80% du PIB est le nouvel ancrage fiscal déterminé par le FMI cette année, le relevant ainsi de 20 points de pourcentage. Cela montre la preuve de la résilience de Maurice et de la confiance des instances internationales en notre politique économique et fiscale.

A ce sujet, l'honorable Leader de l'Opposition fait mention du FMI et c'est toujours pour voir le verre à moitié vide, et jamais à moitié plein. J'ai pourtant adressé chacune de ces inculpations dans cet auguste Assemblée pas plus tard que ce mardi 26 juillet 2022 en répondant à la question parlementaire B/953.

Je rappelle donc que conformément au Discours du Budget 2021-2022, un nouveau *Bank of Mauritius Bill* et *Banking Bill* seront introduits dès cette année, en adéquation avec les meilleures pratiques internationales.

À cet égard, j'avais indiqué que la Banque de Maurice travaillait activement sur les deux nouveaux projets de loi, en consultation directe avec le FMI. J'avais ajouté que la Banque de Maurice était aussi en train de remanier son cadre de politique monétaire, toujours avec l'appui du FMI, afin de renforcer encore davantage l'efficacité de sa politique monétaire. Je crois que ces informations répondent une nouvelle fois aux interrogations du Leader de l'Opposition et ose espérer qu'il saura, cette fois-ci, en tenir compte.

Pour refermer la parenthèse du FMI ouverte par l'honorable Leader de l'Opposition, je souhaiterais faire un écho aux propos en date du 22 juillet 2022 du Directeur Exécutif et Administrateur du FMI pour Maurice, M. Aivo Andrianarivelo, qui a commenté les mesures prises par les autorités mauriciennes dans les termes suivants.

L'Administrateur du FMI a ainsi souligné que Maurice a réussi à faire face aux défis de la pandémie et que le Gouvernement continue à gérer efficacement les conséquences négatives de la guerre entre l'Ukraine et la Russie.

Il a d'ailleurs fait remarquer que parmi les nombreuses mesures prises par ce Gouvernement, les initiatives visant à aider les plus vulnérables ont été positivement reçues par le FMI.

L'Administrateur a souligné que le FMI estime que ces initiatives ont considérablement aidé Maurice à préserver les emplois et à devenir plus résiliente, en indiquant qu'"étant donné que le marché du tourisme a eu des difficultés à fonctionner pendant la période de la Covid-19, la décision qui a été prise par les autorités est justifiable et nous pensons qu'à l'avenir, le pays pourra aborder correctement les actions et les risques qui devraient être pris si nécessaire".

Pour finir sur ce point relatif aux instances internationales, je ne peux passer sous silence la contradiction assourdissante de l'honorable Leader de l'Opposition qui d'une part, parle de bonne gouvernance et de conformité avec les recommandations internationales, et d'autre part, vient critiquer le Gouvernement pour démarrer le chantier du *Global Minimum Tax* de l'OCDE.

Sait-il que le *Global Minimum Tax* est une réforme majeure et complexe sur laquelle il convient de se pencher bien avant la date buttoir? Je me le demande.

M. le président, j'en reviens à la stratégie économique articulée dans le Discours du Budget 2022-2023.

Au moyen terme, nous travaillons pour que -

- L'économie poursuive sur un rythme de croissance soutenu, autour des 5% ;
- Les revenus de l'Etat représentant plus de 25% du PIB ;
- Le chômage s'établisse durablement en deçà des 7% ;
- Le FDI croissent pour se maintenir au-delà des 20 milliards de roupies par an, et que
- Notre capacité à absorber de nouveaux chocs s'accroisse en construisant des marges de manœuvre fiscales supplémentaires et en implémentant une stratégie d'augmentation continue des réserves internationales du pays pour atteindre une couverture supérieure à 20 mois d'import.

Au regard de ce plan économique ambitieux, le projet de loi discuté aujourd'hui dans cette auguste Assemblée permettra de nous doter du cadre législatif adéquat à sa mise en application.

Ainsi, dans la première partie de mon intervention, je tâcherai de revenir sur les principaux amendements relatifs à notre reprise et accélération économique.

M. le président, pour ce qui est des secteurs traditionnels, celui des PME, nous considérons que ce secteur est clé pour atteindre nos objectifs de développement. Il est indéniable que les petites et moyennes entreprises jouent un rôle majeur dans la plupart des économies, et en particulier dans les pays en développement tels que Maurice. Et pour cause. D'après les données de la Banque Mondiale, elles représentent environ 90% des entreprises et plus de 50% des emplois dans le monde. Sur les marchés émergents, la plupart des emplois formels est d'ailleurs générée par les PME, qui créent 7 emplois sur 10.

Maurice n'est pas en reste et suit cette même trajectoire. L'écosystème de PME mauriciennes, qui étaient au nombre de 138,500 d'après le décompte pré-pandémique de Statistics Mauritius de 2018, est en ébullition et doit continuer à l'être.

En effet, à Maurice, avant de revoir la définition des PME, elles représentaient déjà 99% de l'ensemble des entreprises locales et contribuaient à près de 50% de la création d'emplois.

Les amendements apportés à la *Companies Act* et à la *Small and Medium Enterprises Act* ne feront que renforcer la centralité du secteur des PME dans notre stratégie économique. Une fois amendées, ces deux lois viendront tenir compte des modifications des seuils de chiffre d'affaires des PME et de l'introduction de l'entreprise moyenne.

A cet effet, toutes les entreprises dont le chiffre d'affaires ne dépasse pas 100 millions de roupies sont maintenant classées dans la catégorie des PME, au lieu de 50 millions de roupies auparavant.

En outre, une entreprise de taille moyenne avec un chiffre d'affaires allant jusqu'à 250 millions de roupies sera désormais incluse comme une nouvelle catégorie. Cela va effectivement permettre à quelque 142,000 entreprises de bénéficier d'un meilleur accès aux programmes de soutien du Gouvernement et au financement de leurs activités.

Cet élargissement de la définition des PME et donc *in fine* du soutien de l'État à leur égard semble poser quelques problèmes à certains.

Le Leader de l'Opposition trouve que le nouveau plafond est bien trop haut et sort la carte de l'audit. Permettez-moi donc de lui rappeler que selon l'article 211(3) de la *Companies Act*, les états financiers des petites sociétés privées doivent être conformes à tout règlement pris en vertu de la *Companies Act*, à toute norme comptable publiée ou à tout règlement pris en vertu de la *Financial Reporting Act* où la forme et le contenu des états financiers des petites sociétés privées sont prescrits.

Pour clôturer le chapitre sur l'engagement de ce Gouvernement en faveur des PME, le présent Projet de loi vient apporter les changements nécessaires à l'*Income Tax Act* et les deux mesures incitatives suivantes sont introduites ou révisées-

- D'une part, la déduction supplémentaire du revenu imposable accordée à une entreprise manufacturière pour le coût des marchandises achetées à une PME locale sera portée de 10% à 25%, et
- D'autre part, les pénalités imposées aux PME pour la soumission tardive des déclarations d'impôt sur le revenu et le paiement tardif de l'impôt sur le revenu au cours des années 2020 et 2021 sont supprimées.

Je suis convaincu que ces provisions permettront de soutenir encore davantage le secteur des PME qui avait été durablement et durement touché par la crise. Ce Gouvernement ne les a jamais laissées sur le bord du chemin et ne le fera jamais. Les PME font partie intégrante de notre structure économique et sont un important maillon de notre tissu social mauricien.

M. le président, un autre secteur traditionnel qui a concentré nos efforts au cours des dernières années est celui de la relance du secteur de l'immobilier et de l'exploitation à valeur ajoutée du foncier.

C'est à ce titre que les *Inscription of Privileges and Mortgages Act*, *Land Act*, *Registration Duty Act* et *Transcription and Mortgages Act* sont amendées au travers de ce Projet de loi afin que -

- Le *Home Ownership Scheme* et le *Home Loan Payment Scheme* qui avaient été introduits dans le Discours du Budget 2021-2022 soient prolongés d'une année supplémentaire, c'est-à-dire jusqu'au 30 juin 2023, et que
- Chaque conjoint marié sous le régime "corps et bien" puissent bénéficier de l'exonération des droits d'enregistrement en tant que primo-accédant.

Ces deux modifications aux lois de notre pays permettront de booster la croissance du secteur de l'immobilier et de la construction, l'un des piliers de notre économie.

Par ailleurs, ce Gouvernement s'est engagé dans un important chantier afin de faire du retour à la terre et de la meilleure exploitation du foncier un atout clé de notre reprise économique à court et moyen terme. Cette politique est au confluent de notre stratégie de consolidation et de modernisation économique.

Ainsi, en amendant les lois que je viens de citer :

- Une personne acquérant des terres pour les cultiver en utilisant des pratiques agricoles innovantes dans le cadre du *Integrated Modern Agricultural Morcellement Scheme* sera exemptée du paiement des droits d'enregistrement, et
- Une personne qui acquiert ou loue un terrain pour un projet dans le cadre du *Transit Oriented Scheme* sera exemptée du paiement du droit d'enregistrement et de la taxe sur le transfert des droits de location sur les terres publiques.

M. le président, alors que je mentionnais à l'instant la volonté inlassable de ce gouvernement de soutenir la diversification de notre économie, de promouvoir de nouveaux secteurs d'activité et d'améliorer encore davantage la compétitivité de Maurice, nous allons amender l'*Income Tax Act* pour transformer nos objectifs en réalités.

Ainsi, en ce qui concerne l'impôt sur les sociétés, une exonération de l'impôt sur le revenu pendant 8 ans sera accordée à –

- Un opérateur ou un promoteur de port franc nouvellement créé qui réalise un investissement d'au moins 50 millions de roupies ;
- Une personne utilisant une méthode agricole innovante dans le cadre du *Integrated Modern Agricultural Morcellement Scheme*, et
- Une personne engagée dans des pratiques agricoles durables et enregistrée auprès de l'*Economic Development Board*.

Il ne fait aucun doute que cet amendement à la loi permettra d'accélérer le processus de transformation économique dans lequel nous sommes déjà pleinement engagés.

M. le président, au cours des deux dernières années, l'importance de la modernisation du secteur agricole pour accroître sa productivité s'est révélée être une priorité nationale pour notre économie et notre population. Tant la pandémie que le conflit en Ukraine nous l'ont rappelé.

C'est dans ce sens que j'ai annoncé dans le Discours du Budget 2022-2023 un grand nombre de mesures en faveur du secteur agricole et de son immense potentiel en termes d'auto-suffisance alimentaire et énergétique.

A cet effet, nous soumettons les amendements des *Local Government Act*, *Mauritius Agricultural Marketing Act* et *Sugar Industry Efficiency Act* afin –

- de créer un fonds général et permettre la stabilisation des prix des produits contrôlés ;
- d'exempter du paiement de la taxe de conversion des terres un maximum de 15% de la superficie des terres dans le cadre d'un projet relevant du *Integrated Modern Agricultural Morcellement Scheme* ;
- d'exempter le paiement des droits de permis de construire et d'utilisation des terres pour une structure agricole protégée, mais aussi et surtout
- de prévoir que le paiement de la rémunération de la bagasse s'applique à la fois aux planteurs et aux producteurs de sucre.

Conscient que la modernisation de notre secteur agricole se fasse en parallèle de notre stratégie pour un développement durable ayant à cœur la protection de l'environnement et la santé des Mauriciens, nous allons, au travers de ce projet de loi de finance, venir amender la *Use of Pesticides Act* afin –

- de vérifier que les produits agricoles qui sont consommés seront soumis au contrôle des résidus de pesticides, et
- de mettre à jour de la liste des produits, des pesticides et du niveau maximal de résidus de pesticides par le biais de règlements.

Ce point m'amène donc à revenir sur la stratégie de ce gouvernement en faveur d'un développement durable et inclusif.

M. le président, sur la base de notre stratégie en matière d'énergies renouvelables, qui vise à atteindre 60% d'énergies renouvelables d'ici 2030, j'ai annoncé dans le Discours du Budget le *Green Transformation Package* qui comprend un large arsenal de mesures de verdissement.

A cet égard, le premier chantier que nous mettons en place pour opérer ce changement de paradigme entre énergies polluantes et énergies renouvelables est celui de l'électrification de la flotte de véhicules de Maurice.

Ainsi, en modifiant l'article 21 de l'*Excise Act* permettra à tout particulier qui achète une voiture électrique ou un véhicule utilitaire électrique importé au cours de la période allant du 1<sup>er</sup> juillet 2022 au 30 juin 2023 d'obtenir un remboursement de 10% de la valeur de ce véhicule, jusqu'à 200 000 roupies. L'introduction de cette mesure est un signal fort et concret pour promouvoir le verdissement de nos moyens de transport.

L'honorable leader de l'Opposition s'est pourtant offensé de la suppression des droits d'assise sur les voitures hybrides quel que soit leur cylindrage. A croire qu'il ne veut pas aller dans la direction du développement durable. Permettez-moi de lui rétorquer que, je préfère largement qu'un particulier achète une voiture de luxe hydrique plutôt qu'une Bentley roulant à l'essence.

Pour opérer ce changement radical vers les énergies renouvelables, notre stratégie n'est pas de regarder le cylindrage mais bien la source d'énergie. C'est à la fois bien plus incitatif et bien plus efficace.

M. le président, si notre développement doit être durable, il doit aussi être inclusif. C'est-à-dire qu'il doit bénéficier au plus grand nombre, et surtout à ceux qui sont le plus affecté par l'augmentation du coût de la vie. Il s'agit de protéger les plus vulnérables, de réduire les inégalités et de faire grandir encore davantage le sentiment de confiance au sein de la population mauricienne. C'est précisément à travers cette dynamique que nous rassemblons nos efforts.

En couplant les aspirations compréhensibles de la population aux difficultés auxquelles cette dernière est confrontée en raison de l'impact du conflit en Ukraine sur la cherté de la vie, ce gouvernement est résolument engagé aux côtés des Mauriciens pour soutenir leur pouvoir d'achat et protéger les plus vulnérables.

C'est dans cette optique que le Budget 2022-2023 est venu renforcer la protection des propriétaires et réformer le « *Sale by Levy* ». Et nous attendrons dans les prochaines semaines pour venir avec les amendements qui feraient de cette mesure budgétaire une réalité.

En vue de mettre en œuvre sans plus tarder ces réformes socialement et économiquement justes, le présent projet de loi propose de modifier la *Borrower Protection Act* ainsi que le Code Civil Mauricien. A cet effet, l'article 6 modifiera la loi sur la protection des emprunteurs pour supprimer toute pénalité dans un contrat de prêt lorsque le bien immobilier hypothéqué est la seule résidence de l'emprunteur. Le Code Civil Mauricien sera quant à lui amendé afin d'abroger la disposition relative à la "contrainte par corps".

M. le président, je parlais il y a quelques instants de la cherté de la vie et de notre soutien indéfectible envers la population. Sous le *leadership* de notre Premier ministre, l'ensemble des réformes engagées depuis 2017 par ce gouvernement ainsi que les mesures contenues dans le Budget 2022-2023 ont l'Humain comme dénominateur commun. Ce gouvernement, à l'écoute des Mauriciens, connaît les difficultés d'une importante frange de la population.

Les perturbations de la chaîne d'approvisionnement, le conflit en Ukraine, et les récents confinements en Chine ont influé négativement sur le pouvoir d'achat des Mauriciens. Afin d'amoindrir cet impact, nous avons, au travers du Budget 2022-2023, déployé un arsenal de

mesures pour soutenir le pouvoir d'achat de ceux qui ont besoin de notre appui, notamment les ménages à faibles revenus et la classe moyenne.

C'est dans cette perspective que ce projet de loi vient modifier l'*Income Tax Act* afin de mettre en œuvre les mesures annoncées dans le Discours du Budget et son annexe le plus rapidement possible.

De ce fait, en ce qui concerne le taux de l'impôt sur le revenu des personnes physiques, un taux d'imposition de 12,5% sera introduit pour les personnes gagnant entre 700 000 et 975 000 roupies par an. Ainsi, et pour rappel, un contribuable qui perçoit –

- Un revenu annuel net n'excédant pas 700 000 roupies sera imposé au taux de 10%, et
- Un revenu annuel net supérieur à 700 000 roupies mais n'excédant pas 975 000 roupies sera imposé au taux de 12,5%.

Je tiens à préciser que d'autres exemptions et allègements sur l'impôt sur le revenu des personnes physiques seront aussi introduits avec effet au 01 juillet 2022. Je parle notamment –

- De l'exemption maximale pour un enfant poursuivant des études supérieures qui est portée à 500 000 roupies et est étendue à l'enfant du contribuable qui poursuit des études supérieures ;
- Du montant maximum des cotisations déductibles au titre d'un régime de retraite individuel est porté à 50 000 roupies ;
- Du montant maximal des contributions déductibles au titre des dons faits à une institution caritative agréée qui est porté à 50 000 roupies, et
- De la déduction maximale autorisée pour la prime d'assurance médicale qui est augmentée de 5 000 roupies.

M. le président, l'emploi et le bien être des employés ont toujours fait partie des grands combats de ce gouvernement.

La crise que nous avons subie n'a fait que renforcer cette conviction. De ce côté de la Chambre, nous faisons de la lutte contre le chômage un sujet autant économique que social.

C'est dans cette perspective que ce Projet de loi vient amender notre cadre législatif pour permettre la mise en application du régime de la Prime à l'Emploi.

Dans le cadre de ce programme, une Prime à l'Emploi mensuelle équivalente au salaire de base plafonné à 15,000 roupies sera ainsi versée pendant la première année d'emploi, dans le secteur privé, à 10,000 jeunes âgés de 18 à 35 ans et femmes âgées jusqu'à 50 ans. Cette mesure démontre une nouvelle fois le combat du gouvernement en faveur de l'emploi et du bien-être des travailleurs.

C'est d'ailleurs dans cet état d'esprit que j'ai annoncé plusieurs mesures dans le Discours du Budget 2022-2023 et qui trouvent aujourd'hui leur écho dans les amendements proposés à la *Workers' Rights Act* afin de –

- concilier le travail et les obligations familiales en introduisant la notion de congé pour s'occuper d'un enfant malade ;
- supprimer le plafond de 90 jours pour donner au travailleur la possibilité d'accumuler tous ses congés de maladie non pris afin d'être en congé payé en cas de maladie prolongée pendant une longue période, et de
- prévoir le versement d'une allocation de repas à un travailleur dont la journée de travail normale dépasse 10 heures.

Par ailleurs, pour soutenir le pouvoir d'achat des travailleurs qui utilisent leur voiture pour se rendre sur leur lieu de travail, nous modifions les lois existantes pour que la *Petrol and Travelling Allowance* soit augmentée de 10% jusqu'à un maximum de 2,000 roupies et que l'exemption des indemnités de déplacement déductibles de l'impôt sur le revenu soit portée de 11,500 roupies à 20,000 roupies.

M. le président, après avoir passé en revue quelques un des plus importants amendements que nous proposons afin de permettre la bonne implémentation des mesures contenues dans le Budget 2022-2023, je terminerai mon propos en détaillant les tenants et aboutissants des réformes engagées relatives aux allocations et prestations sociales supplémentaires annoncées.

Au travers de ce Projet de loi de finances, nous allons procéder à l'amendement de l'Article 67 de la *Social Contribution and Social Benefits Act*. Cette modification permettra d'élargir le champ des prestations sociales pour inclure la *CSG Disability Allowance* et la *CSG Income Allowance* nouvellement introduites ; et cela afin de prévoir –

- le versement d'une allocation mensuelle d'invalidité de 2,500 roupies pour une personne âgée de moins de 60 ans et souffrant d'une invalidité comprise entre 40% et 59% ;
- Le versement d'une allocation de revenu CSG de 1,000 roupies chaque mois à toute personne éligible âgée de 65 ans ou moins ayant un revenu brut mensuel ne dépassant pas les 50 000 roupies.

Je tiens à préciser que l'allocation est payable au début de chaque mois sur le compte bancaire du bénéficiaire.

Pour répondre à l'honorable membre, et comme je l'avais déjà fait dans cette auguste Assemblée, la *Mauritius Revenue Authority* dispose des informations nécessaires provenant des déclarations faites par les employeurs et les indépendants pour déterminer l'éligibilité à cette allocation.

Par conséquent, je confirme qu'aucune demande n'est requise de la part des travailleurs indépendants et des employés.

En ce qui concerne maintenant la prétendue affirmation selon laquelle un employé se voit automatiquement refuser les 1,000 roupies si son employeur ne respecte pas ses obligations en matière de CSG, ce n'est pas le cas, M. le président. La section 30B(9) de la *Social Contribution and Social Benefits Act* prévoit que le Directeur général de la MRA peut refuser le paiement mais en aucun cas le paiement est automatiquement refusé à l'employé.

En ce qui concerne la proposition de payer tous les indépendants, il convient de noter que le ministre peut approuver le paiement de l'allocation de revenu CSG de 1,000 roupies à d'autres catégories de salariés ou d'indépendants, à compter du mois et selon les modalités qu'il approuve.

Compte tenu de l'impact de l'augmentation des prix sur nos citoyens, le gouvernement a décidé de ne pas attendre un amendement législatif pour mettre en œuvre cette mesure.

En conséquence, j'ai donné des instructions à la MRA de commencer les paiements dès que possible. Ainsi, à ce jour, 265,235 personnes ont déjà bénéficié de ce coup de pouce du Gouvernement pour lutter contre la cherté de la vie.

M. le président, pour conclure, permettez-moi de revenir sur l'esprit du Budget 2022-2023 et de ce Projet de loi qui permettra son implémentation. Malgré les crises qui se succèdent, ce gouvernement, sous la direction du Premier ministre, se tient contre vents et marées aux cotés

de la population. Et ce n'est pas un rapport qui peut me faire mal ou mettre à mal cette conviction.

Ce qui, en revanche, m'avait fait mal, c'était de recevoir de nombreux appels d'opérateurs du privé qui à l'aube de la pandémie ne pouvaient ou ne voulaient payer les salaires de leurs employés contraints au chômage technique. Sans le soutien historique du gouvernement, le pays serait aujourd'hui en berne, l'économie à genoux et la société en décomposition.

Alors oui, de ce côté de la Chambre, nous sommes fiers des décisions courageuses qui ont été prises pendant la pandémie. Nous ne cherchons pas à effacer la crise mais plutôt à en tirer les conséquences et à reconstruire la résilience de notre pays.

Sir Winston Churchill avait dit –

« Plus vous saurez regarder loin dans le passé, plus vous verrez loin dans le futur ».

C'est ce que ce gouvernement, avec la confiance de la population, s'évertue à faire.

Avec le Peuple, Pour le Peuple, nous affrontons les secousses.

Avec le Peuple, Pour le Peuple, nous bâtissons un avenir résilient.

Avec le Peuple, Pour le Peuple, nous fermerons le chapitre de la pandémie.

En votant ce Projet de loi de finances, nous créons les conditions d'un avenir porteur d'espoir et d'opportunités pour tous les mauriciens. Oui, pour tous les mauriciens et en particulier ceux qui ont le plus besoin du soutien de ce gouvernement.

Sur ces mots, permettez-moi une nouvelle fois de saluer chaleureusement le Premier ministre ainsi que mes collègues ministres et parlementaires de la majorité pour leur soutien indéfectible.

Je vous remercie de votre attention.

I now commend the Bill to the House.

*Question put and agreed to.*

*Bill read a second time and committed.*

## **COMMITTEE STAGE**

*(Mr Speaker in the Chair)*

**THE FINANCE (MISCELLANEOUS PROVISIONS) BILL**

**(No. XIV of 2022)**

*Clauses 1 and 2 ordered to stand part of the Bill.*

*Clause 3 (Ayurvedic and Other Traditional Medicines Act amended).*

*Motion made and question proposed: “that the clause stand part of the Bill”.*

**Dr. Padayachy:** Mr Chairperson, I move for the following amendments in clause 3 –

“(a) in clause 3 –

(i) in paragraph (d), by adding the following new subparagraph –

(iii) in subsection (7), by deleting the words “medical practitioner” and replacing them by the words “general practitioner or specialist”;

(ii) by deleting paragraph (e) and replacing it by the following paragraph –

(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;”

*Amendment agreed to.*

*Clause 3, as amended, ordered to stand part of the Bill.*

*Clauses 4 to 24 ordered to stand part of the Bill.*

*Clause 25 (Financial Services Act amended)*

*Motion made and question proposed: “that the clause stand part of the Bill.”*

**Dr. Padayachy:** Mr Chairperson, I move for the following amendment in clause 25 –

“(b) in clause 25(f), by deleting the words “Fourth Schedule” and replacing them by the words “Seventh Schedule”;

*Amendment agreed to.*

*Clause 25, as amended, ordered to stand part of the Bill.*

*Clauses 26 to 30 ordered to stand part of the Bill.*

*Clause 31 (Income Tax Act amended)*

*Motion made and question proposed: “that the clause stand part of the Bill.”*

**Dr. Padayachy:** Mr Chairperson, I move for the following amendment in clause 31 –

“(c) in clause 31, in paragraph (k), in the proposed new section 74A(2), by deleting the word “unless” and replacing it by the word “where”;

*Amendment agreed to.*

*Clause 31, as amended, ordered to stand part of the Bill.*

*Clauses 32 to 50 ordered to stand part of the Bill.*

*Clauses 51 to 66 ordered to stand part of the Bill.*

*Clause 67 (Social Contribution and Social Benefits Act 2021 amended)*

*Motion made and question proposed: “that the clause stand part of the Bill.”*

**Dr. Padayachy:** Mr Chairperson, I move for the following amendment in Clause 67 –

“(d) in clause 67 –

- (i) in paragraph (a), by inserting, after subparagraph (i), the following new subparagraph, the existing subparagraphs (ii) and (iii) being renumbered as subparagraphs (iii) and (iv) –

- (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;
- (ii) in paragraph (f), by deleting the words “Fifth Schedule” and replacing them by the words “Eighth Schedule”;
- (iii) in paragraph (g), by deleting the words “set out in the Sixth and Seventh Schedules” and replacing them by the words “set out in the Ninth and Tenth Schedules”;

*Amendment agreed to.*

*Clause 67, as amended, ordered to stand part of the Bill.*

*Clauses 68 to 84 ordered to stand part of the Bill.*

*Clause 85 (Commencement)*

*Motion made and question proposed: “that the clause stand part of the Bill.”*

**Dr. Padayachy:** Mr Chairperson, I move for the following amendment in clause 85 –

- “(e) in clause 85(2), by inserting, after the words “Sections 11(e), (f)(i) and (g),”, the words “28(c), (d) and (e),”;

*Amendment agreed to.*

*Clause 85, as amended, ordered to stand part of the Bill.*

*The First to Seventh Schedules ordered to stand part of the Bill.*

*Eighth Schedule*

*Motion made and question proposed: “that the Eighth Schedule stand part of the Bill.”*

**Dr. Padayachy:** Mr Chairperson, I move for an amendment to Eighth Schedule as per the following amendment –

“(f) by deleting the Eighth Schedule and replacing it by the following Schedule –

**EIGHTH SCHEDULE**

[Section 67(f)]

**SECOND SCHEDULE**

[Section 2]

**RETIREMENT BENEFIT**

4,500 (Rs)”

*Amendment agreed to.*

*The Eighth Schedule, as amended, ordered to stand part of the Bill.*

*The Ninth to Thirteenth Schedules ordered to stand part of the Bill.*

*The title and the enacting clause were agreed to.*

*The Bill, as amended, was agreed to.*

*On the Assembly resuming with Mr Speaker in the Chair, Mr Speaker reported accordingly.*

*Third Reading*

*On motion made and seconded, The Finance (Miscellaneous Provisions) Bill (No. XIV of 2022) was read a third time and passed.*

**ADJOURNMENT**

**The Vice-Prime Minister, Minister of Education, Tertiary Education, Science and Technology (Mrs L. D. Dookun-Luchoomun):** Mr Speaker, Sir, I beg to move that this Assembly do now adjourn to Tuesday 18 October 2022 at 11.30 a.m.

**The Vice-Prime Minister, Minister of Local Government and Disaster Risk Management (Dr. A. Husnoo) seconded.**

*Question put and agreed to.*

**Mr Speaker:** The House stands adjourned. I believe that there will be no Adjournment Matters.

*At 10.09 p.m. the Assembly was, on its rising, adjourned to Tuesday 18 October 2022 at 11.30 a.m.*