

THE FINANCE (MISCELLANEOUS PROVISIONS) BILL

(No. XIII of 2021)

Explanatory Memorandum

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech 2021-2022 and for matters connected, consequential and incidental thereto.

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THE FINANCE (MISCELLANEOUS PROVISIONS) BILL

(No. XIII of 2021)

ARRANGEMENT OF CLAUSES

Clause

1. Short title
2. Asset Recovery Act amended
3. Bank of Mauritius Act amended
4. Banking Act amended
5. Borrower Protection Act amended
6. Build Operate Transfer Projects Act amended
7. Business Registration Act amended
8. Central Electricity Board Act amended
9. Central Water Authority Act amended
10. Civil Aviation Act amended
11. Civil Service Family Protection Scheme Act amended
12. Civil Status Act amended
13. Companies Act amended
14. Construction Industry Development Board Act amended
15. Consumer Protection (Price and Supplies Control) Act amended
16. Co-operatives Act amended
17. Courts Act amended
18. Customs Act amended
19. Customs Tariff Act amended
20. Dangerous Chemicals Control Act amended
21. Dangerous Drugs Act amended
22. Economic Development Board Act amended
23. Environment Protection Act amended
24. Excise Act amended

25. Finance and Audit Act amended
26. Financial Intelligence and Anti-Money Laundering Act amended
27. Financial Reporting Act amended
28. Financial Services Act amended
29. Fisheries and Marine Resources Act amended
30. Fishermen Investment Trust Act repealed
31. Food Act amended
32. Forests and Reserves Act amended
33. Foundations Act amended
34. Freeport Act amended
35. Gambling Regulatory Authority Act amended
36. Human Resource Development Act amended
37. Immigration Act amended
38. Income Tax Act amended
39. Information and Communication Technologies Act amended
40. Insolvency Act amended
41. Insurance Act amended
42. Interpretation and General Clauses Act amended
43. Land Drainage Authority Act amended
44. Land (Duties and Taxes) Act amended
45. Landlord and Tenant Act amended
46. Limited Liability Partnerships Act amended
47. Limited Partnerships Act amended
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49. Mauritius Agricultural Marketing Act amended
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52. Mauritius Qualifications Authority Act amended
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54. Mauritius Revenue Authority Act amended
55. Medical Council Act amended
56. Merchant Shipping Act amended
57. Morcellement Act amended
58. National Agricultural Products Regulatory Office Act amended
59. National Payment Systems Act 2018 amended
60. National Pensions Act amended
61. Non-Citizens (Employment Restriction) Act amended
62. Non-Citizens (Property Restriction) Act amended
63. Ombudsperson for Financial Services Act 2018 amended
64. Pensions Act amended
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66. Plant Protection Act amended
67. Prevention of Corruption Act amended
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69. Private Pension Schemes Act amended
70. Protected Cell Companies Act amended
71. Public Collections Act amended
72. Public-Private Partnership Act amended
73. Public Procurement Act amended
74. Quarantine Act 2020 amended
75. Real Estate Agent Authority Act 2020 amended
76. Reform Institutions Act amended

77. Registration Duty Act amended
 78. Registration of Associations Act amended
 79. Rivers and Canals Act amended
 80. Road Development Authority Act amended
 81. Road Traffic Act amended
 82. Roads Act amended
 83. Rose Belle Sugar Estate Board Act amended
 84. Social Integration and Empowerment Act amended
 85. State Lands Act amended
 86. Statutory Bodies (Accounts and Audit) Act amended
 87. Statutory Bodies Pension Funds Act amended
 88. Sugar Industry Efficiency Act amended
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 90. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 amended
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EIGHTH SCHEDULE
NINTH SCHEDULE
TENTH SCHEDULE
ELEVENTH SCHEDULE
TWELFTH SCHEDULE
THIRTEENTH SCHEDULE
-

A BILL

To provide for the implementation of measures announced in the Budget Speech 2021-2022 and for matters connected, consequential and incidental thereto

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Finance (Miscellaneous Provisions) Act 2021.

2. Asset Recovery Act amended

The Asset Recovery Act is amended –

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

“Agency” means the Integrity Reporting Services Agency established under section 4(1) of the Good Governance and Integrity Reporting Act;

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

- (b) in section 3, by inserting, after subsection (2A), the following new subsections –

(2B) No application for an Order under sections 17 and 34 shall be made and no Order under sections 10 and 27 may be granted in relation to property which is the subject matter of an Unexplained Wealth Order under section 16 of the Good Governance and Integrity Reporting Act.

(2C) An Unexplained Wealth Order under section 16 of the Good Governance and Integrity Reporting Act shall take precedence over any existing order under section 10 or 27 without the need for the Agency to apply for a discharge of any existing order.

- (c) in section 9 –

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

(ii) in the newly numbered subsection (1)(b), by deleting the words “other than a lawful interest”;

(iii) by adding the following new subsection –

(2) Where the Enforcement Authority determines that it is necessary to appoint a Trustee to take custody of and manage the property, it shall, in its application, state the reason why and nominate a suitably qualified person for appointment.

(d) in section 10, by repealing subsection (2) and replacing it by the following subsection –

(2) Where a Judge grants a Restraining Order, the Enforcement Authority shall, within 21 days from the making of the Order, or such other period as the Judge may direct, give notice of the Order to –

(a) every person known to the Enforcement Authority to have an interest in the property;

(b) such reporting person as it considers appropriate, in such form and manner as it may determine; and

(c) such other person as the Judge may direct.

(e) in section 11(1) –

(i) in paragraph (c), by deleting the words “realise or otherwise deal with the property” and replacing them by the words “where directed by the Enforcement Authority and subject to an order from a Judge, realise or otherwise deal with the property”;

(ii) in subsection (2), by repealing paragraph (a);

(f) in section 27(5), by repealing paragraph (a) and replacing it by the following paragraph –

(a) Where a Judge grants a Restriction Order, the Enforcement Authority shall, within 21 days from the making from the Order or such longer period as the Judge may direct, give notice of the Order –

(i) to every person known to the Enforcement Authority to have an interest in the property;

- (ii) such reporting person as it considers appropriate, in such form and manner as it may determine; and
 - (iii) such other person as the Judge may direct.
- (g) by repealing section 37 and replacing it by the following section –

37. Exclusion of property from Order

Where a person who has an interest in property which is the subject of a Recovery Order makes an application to exclude his interest from the Order, the Judge may grant the application where he is satisfied that –

- (a) the property is not proceeds, a benefit, an instrumentality or a terrorist property;
- (b) the applicant was not in any way involved in the commission of the offence in relation to which the Recovery Order was made;
- (c) in the case where the applicant acquired the interest before the commission of the offence, the applicant did not know that any person would use, or intended to use, the property for, or in connection with, the commission of the offence; or
- (d) in the case where the applicant acquired the interest at the time or after the commission of the offence, the interest was acquired in circumstances which would not have given rise to any reasonable suspicion that the property was proceeds, a benefit, an instrumentality or a terrorist property.

3. Bank of Mauritius Act amended

The Bank of Mauritius Act is amended –

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

“credit score” means a number which represents the credit exposure of a consumer;

- (b) in section 5(1) –
 - (i) in paragraph (b)(i), by deleting the words “financial institutions carrying on” and replacing them by the words “financial institutions and any other institution which the Bank may license or authorise under the banking laws to carry out”;
 - (ii) by inserting, after paragraph (b), the following new paragraph –
 - (ba) be the macroprudential authority of Mauritius;
- (c) in section 6 –
 - (i) in subsection (1) –
 - (A) in paragraph (a), by repealing subparagraph (ii) and replacing it by the following subparagraph –
 - (ii) financial institutions or a licensee under the National Payment Systems Act;
 - (B) by inserting, after paragraph (r), the following new paragraph –
 - (ra) establish and maintain links and liaison and enter into any agreement or arrangement with such institutions, authorities or agencies as it may determine for the purposes of assisting it in the discharge of its functions and in the furtherance of its objects;
 - (ii) in subsection (2A) –
 - (A) in paragraph (a), by deleting the words “by itself or through its subsidiary, or”;
 - (B) by adding the following new paragraph –
 - (d) The Bank may issue such guide, guidelines, directives, rules or instructions, as it may determine, regarding the framework for the issue of

sustainable bonds, including blue and green bonds, in Mauritius.

(d) in section 36, by adding the following new subsections –

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

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

(e) by inserting, after section 42, the following new section –

42A. Counterfeit digital currency

Any person who makes or causes to be made, counterfeits, or alters, a digital currency, or uses a counterfeit digital currency for any purpose shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to penal servitude.

(f) in section 52 –

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

(f) providing credit scores.

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

(1C) Where the Credit Information Bureau provides credit scores under subsection (1)(f), section 52B shall apply.

(g) in section 52A –

(i) in the heading, by deleting the words “**Central KYC Registry**” and replacing them by the words “**Central KYC and Accounts Registry**”;

(ii) in subsection (1), by deleting the words “, establish a Central KYC Registry” and replacing them by the words “and information on accounts maintained by customers, other

than the balance and amount held in the accounts, establish a Central KYC and Accounts Registry”;

- (iii) in subsection (1C), by inserting, after the words “the information collected on the Registry”, the words “, other than account information,”;
- (iv) by inserting, after subsection (1C), the following new subsection –

(1D) (a) Where it is necessary for the prevention, detection, investigation or prosecution of money laundering, terrorism financing or a financial crime offence, including the identification, tracing and freezing of assets related thereto, the Bank may –

- (i) under conditions of confidentiality and subject to the compliance with such conditions as the Bank may determine; or
- (ii) where lawfully required to do so by an order of the Judge in Chambers or any Court,

disclose or allow access to account information collected on the Registry to a supervisory authority or law enforcement agency.

- (b) In this subsection –

“financial crime offence” has the same meaning as in sections 41A(5) and 80D(5) of the Courts Act.

- (v) in subsection (3), by inserting, after the words “KYC records”, the words “and account information, other than the balance and amount held therein,”;
- (vi) by repealing subsection (6) and replacing it by the following subsection –

(6) The Bank may, for the purpose of this section, issue such directives, guidelines, instructions or rules as it considers necessary.

- (vii) in subsection (7) –

- (A) by deleting the definition of “Central KYC Registry” or “Registry”;
- (B) in the definition of “KYC institution”, by deleting the words “Financial Intelligence and Anti-Money Laundering Act” and replacing them by the words “Financial Intelligence and Anti-Money Laundering Act or submit information on accounts to the Registry”;
- (C) by inserting, in the appropriate alphabetical order, the following new definitions –

“account” means –

- (a) an account maintained in Mauritius by a financial institution for its customer;
- (b) an account in Mauritius designated in accordance with the rules of international standardisation (IBAN) maintained by financial institutions for their customers;
- (c) a safe deposit box leased by a bank; or
- (d) any account maintained by such institution as the Bank may specify;

“Central KYC and Accounts Registry” or “Registry” means the central registry established under subsection (1);

“customer” means –

- (a) the owner of an account;
- (b) the lessee of a safe deposit box leased by a bank;
- (c) a person who acts on behalf of a person referred to in paragraph (a) or (b);
- (d) the beneficial owner of an account;

(h) in section 52B –

(i) in subsection (1) –

- (A) by deleting words “on an applicant for credit”;
- (B) by inserting, after subsection (1), the following new subsection –

(1A) Without prejudice to subsection (1), the Credit Information Bureau established under section 52 may provide credit scores.

- (ii) in subsection (2), by deleting the words “subsection (1)” and replacing them by the words “subsection (1) or (1A)”;
- (iii) by repealing subsection (7) and replacing it by the following subsection –

(7) No civil or criminal liability shall be incurred by the Bank, the Credit Information Bureau or any person that provides the Bank with information under subsection (2)(b) in respect of any matter or thing done by it or him in the discharge, in good faith, of it or his duties under this section.

4. Banking Act amended

The Banking Act is amended –

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

“fintech” means technologically enabled financial innovations which could result in new business models, applications, processes or products with an associated material effect on financial markets and institutions and the provision of financial services;

“regtech” or “regulatory technology” means the innovative technology solutions utilised by financial institutions and other regulated entities to facilitate compliance with regulatory rules and requirements;

“regulatory sandbox” means a controlled testing environment which allows a financial institution, a licensee under the National Payment Systems Act 2018 or a body corporate authorised by the central bank under section 11C to conduct experiments under the supervision of the central bank;

“regulatory sandbox authorisation” means an authorisation granted under section 11C which allows a financial institution, a licensee

under the National Payment Systems Act 2018 or a body corporate to enter a regulatory sandbox to experiment with fintech, regtech or other innovation driven financial services falling under the purview of the central bank;

- (b) in section 7(4A)(a), by deleting the words “a financial institution” and replacing them by the words “an applicant”;
- (c) by inserting, after section 11B, the following new sections –

11C. Regulatory sandbox authorisation

(1) A financial institution, a licensee under the National Payment Systems Act 2018 or a body corporate may apply to the central bank for a regulatory sandbox authorisation in such form and manner, and shall be accompanied by such documents, as the central bank may determine.

(2) The central bank may, on receipt of an application under subsection (1), grant a regulatory sandbox authorisation where it is satisfied that the applicant meets such requirements, including eligibility criteria, as the central bank may determine.

(3) Where the central bank grants an application under subsection (2), it may issue a regulatory sandbox authorisation –

- (a) for a specified period; and
- (b) subject to such terms and conditions, including appropriate safeguards to contain the consequences of failure and maintain the overall safety and soundness of the financial system, as it may determine.

(4) (a) The central bank may, in such circumstances as may be prescribed, exempt a person who has obtained a regulatory sandbox authorisation from any regulatory requirement.

(b) An exemption under paragraph (a) shall be specified in the regulatory sandbox authorisation.

(5) (a) The regulatory sandbox authorisation shall lapse on the expiry of the specified period referred to in subsection (3)(a).

(b) The holder of a regulatory sandbox authorisation who intends to renew the regulatory sandbox authorisation shall make a written application to the central bank.

(c) On receipt of an application under paragraph (b), the central bank may renew a regulatory sandbox authorisation for such specified period and on such conditions as it may determine.

(6) Upon the central bank being satisfied of the successful experimentation of fintech, regtech or such other relevant innovation driven financial service, as the case may be, the holder of a regulatory sandbox authorisation may submit an application to the central bank for the relevant licence or authorisation under the Banking Act or the National Payment Systems Act 2018.

(7) The central bank may cause an examination of the operations and affairs of a holder of a regulatory sandbox authorisation to be made by its officers or such other duly qualified person as it may appoint so as to assess compliance of the holder of the regulatory sandbox authorisation with the terms and conditions of the authorisation or any guidelines, instructions or directives issued by the central bank under this section.

(8) Sections 10, 11 and 17 shall apply to the holder of a regulatory sandbox authorisation granted under this section.

11D. Establishment of fintech innovation hub and digital lab

(1) The central bank may establish a fintech innovation hub and digital lab –

- (a) to foster innovation and the use of emerging technologies to facilitate the provision of banking and payment solutions and other related services falling under the purview of the central bank;
- (b) to identify critical trends in technology affecting the banking and payment services sectors and develop in-depth insights into these technologies;
- (c) to provide a testing environment for fintech to develop, test, prototype and operate products or services;
- (d) to establish an international networking platform for experts on innovative technologies related to the banking and payment services sectors to

promote research, exchange of views and knowledge-sharing; and

- (e) for such other purposes as the central bank may determine.

(2) The central bank shall determine the requirements for a person to enter, participate or operate in the fintech innovation hub and digital lab.

(3) Any person who enters, participates or operates in the fintech innovation hub and digital lab shall comply with such terms and conditions as the central bank may determine.

(4) The central bank may seek the collaboration of any financial institution, or public or private sector agency for the establishment of the fintech innovation hub and digital lab.

- (d) in section 14E(8), in the definition of “eligible institution”, in paragraph (a), by repealing subparagraph (ii), the word “and” being added at the end of subparagraph (i);

- (e) in section 39 –

- (i) in subsection (5), by deleting the words “5 years from” and replacing them by the words “3 years from”;

- (ii) by repealing subsection (5A) and replacing it by the following subsection –

(5A) Notwithstanding subsections (4) and (5), the central bank may, upon a request from a financial institution and on just and reasonable grounds shown, approve, in writing, the extension of the appointment of its firm of auditors –

- (a) for an additional period not exceeding 2 years; or

- (b) in the case of a branch or subsidiary of a foreign bank, for an additional period not exceeding 5 years where –

- (i) the firm of auditors is also the auditor of its parent financial institution which is subject to consolidated supervision by

competent foreign regulatory authorities; and

- (ii) the engagement partner of the audit firm is rotated with respect to the additional period approved by the central bank.

(f) in section 64(3) –

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

(da) disclosure is necessary to –

- (i) enable the financial institution to make a complaint or lodge a report to an officer authorised under any enactment to –

(A) receive a complaint or report; or

(B) carry out an investigation or prosecution,

in relation to a person involved or suspected to be involved in an offence;

- (ii) any Court;

- (ii) in paragraph (i), by deleting the words “established under section 52B of the Bank of Mauritius Act or the Central KYC Registry” and replacing them by the words “or the Central KYC and Accounts Registry”;

(g) in section 64C(1)(b), by inserting, after the words “shall apply to any”, the words “affiliate,”.

5. Borrower Protection Act amended

The Borrower Protection Act is amended –

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

“property burdened with security” means property subject to a mortgage or fixed charge.

- (b) in section 17(1), by inserting, after the words “has been mortgaged”, the words “or is burdened with a fixed charge”;
- (c) in section 20 –
 - (i) in the heading, by deleting the words “**mortgaged property**” and replacing them by the words “**property burdened with security**”;
 - (ii) in subsection (1), by deleting the words “mortgaged property” and replacing them by the words “property burdened with security”;
 - (iii) in subsection (4C)(a), by deleting the words “mortgaged immovable property” wherever they appear and replacing them by the words “immovable property mortgaged or burdened with a fixed charge”;
- (d) in section 22(2)(a), by deleting the words “mortgaged property” and replacing them by the words “property burdened with security”.

6. Build Operate Transfer Projects Act amended

The Build Operate Transfer Projects Act is amended –

- (a) in section 2 –
 - (i) in the definition of “control”, by deleting the words “section 3(1D) of the Public Procurement Act” and replacing them by the words “the Public Debt Management Act”;
 - (ii) in the definition of “own”, by deleting the words “section 3(1D) of the Public Procurement Act” and replacing them by the words “the Public Debt Management Act”;
 - (iii) by deleting the definition of “private party” and replacing it by the following definition –

“private party”, in relation to a BOT project, means a party to a BOT agreement, other than a contracting authority;
- (b) in section 3, by adding the following new subsection –

(4) (a) Sections 10 and 10A shall not apply to a BOT project with a commercial component exceeding 80 per cent of the estimated project value.

(b) A contracting authority shall use a transparent procurement process for the selection of the private party for a BOT project referred to in paragraph (a).

(c) in section 5B, in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –

(a) a technical advisory firm which shall, as determined by the BOT Projects Unit, be remunerated by –

(i) the BOT Projects Unit;

(ii) the private party; or

(iii) both the BOT Projects Unit and the private party; or

(d) in section 7(1) –

(i) in paragraph (d), by deleting the words “BOT project” and replacing them by the words “BOT project referred to in paragraph (c)”;

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

(da) carry out the procurement exercise to select a private party for a project below the prescribed threshold with the assistance of the BOT Projects Unit or a consultant;

7. Business Registration Act amended

The Business Registration Act is amended –

(a) in section 8(11), by deleting the word “certified”;

(b) in section 11(3), by inserting, after the word “person”, the words “on payment of the fee specified in Part II of the Second Schedule”.

8. Central Electricity Board Act amended

The Central Electricity Board Act is amended –

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

“wayleave” means consent for an applicant to install and keep installed electric lines, equipment and poles on, under or over, land and to have access to the land for the purpose of inspecting, maintaining, adjusting, repairing, altering, replacing or removing the electric lines.

- (b) in section 5(1)(a), by adding the following new paragraph, the full stop at the end of paragraph (ix) being deleted and replaced by a semicolon –

- (x) 2 members having wide experience in renewable energy.

- (c) in section 10(1), by adding the following new paragraphs, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –

- (e) to provide training in the fields of renewable energy and energy efficiency;

- (f) to implement projects relating to the production of electricity from renewable energy sources and other clean technology;

- (g) to award, in collaboration with other institutions, certificates, diplomas and other technical and professional qualifications in the field of renewable energy and energy efficiency.

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

11A. Wayleaves

(1) Where the Board has reason to believe that it is necessary or expedient for it to install or keep installed electric lines, equipment and poles, under or over any land, it shall give written notice to the owner or occupier of the land requiring him to

grant the necessary wayleave within a period not exceeding 21 days.

(2) Where the owner of the land is untraceable, the Board shall cause a notice to be posted up in a conspicuous place on the land for a period not exceeding 21 days.

(3) Where there is no response from the owner or occupier of the land following the issue of a notice under subsection (1) or (2), the Board may conduct such works specified in the notice as it considers necessary and expedient.

(4) Where the owner or occupier of any land who has been given a notice by the Board under subsection (1) –

(a) objects or refuses to give the wayleave before the end of the period of 21 days or gives the wayleave subject to terms and conditions not approved by the Board; and

(b) the Board is unable to reach an agreement with the owner or occupier of the land within a period of 60 days from the date of issue of the notice,

the Board may apply to the Utility Regulatory Authority to determine the grant of the wayleave.

9. Central Water Authority Act amended

The Central Water Authority Act is amended –

(a) in section 2, by adding the following new definition, the full stop at the end of the definition of “water resources” being deleted and replaced by a semicolon –

“wayleave” means consent for an applicant to lay, install, and keep installed, water pipes and appurtenances, under or over land and to have access to the land for the purpose of inspecting, maintaining, adjusting, repairing, altering, replacing or removing the water pipes.

(b) by inserting, after section 21A, the following new section –

21B. Wayleaves

(1) Where the Authority has reason to believe that it is necessary or expedient for it to lay, and keep installed, water pipes and appurtenances under or over any land, the owner or occupier

of the land shall be given a notice by the Authority requiring him to grant the necessary wayleave within a period not exceeding 21 days.

(2) Where the owner of the land is untraceable, the Authority shall cause a notice to be posted up in a conspicuous place on the land for a period of 21 days.

(3) Where there is no response from the owner or occupier of the land following the issue of a notice under subsection (1) or (2), the Board may conduct such works specified in the notice as it considers necessary and expedient.

(4) Where the owner or occupier of any land who has been given a notice by the Authority under subsection (1) –

(a) objects or refuses to give the wayleave before the end of the period of 21 days or gives the wayleave subject to terms and conditions not approved by the Authority; and

(b) where the Authority is unable to reach an agreement with the owner or occupier of the land within a period of 60 days from the date of issue of the notice,

the Authority may apply to the Utility Regulatory Authority to determine the grant of the wayleave.

10. Civil Aviation Act amended

The Civil Aviation Act is amended by repealing the Second Schedule and Third Schedule and replacing them by the Second Schedule and Third Schedule set out in the First Schedule and Second Schedule to this Act, respectively.

11. Civil Service Family Protection Scheme Act amended

The Civil Service Family Protection Scheme Act is amended, in section 40, by deleting the word “female” wherever it appears.

12. Civil Status Act amended

The Civil Status Act is amended –

(a) in section 2 –

- (i) in the definition of “audition”, by inserting, after the words “Registrar of Civil Status”, the words “or Deputy Registrar of Civil Status”;
- (ii) in the definition of “certificate” –
 - (A) by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) a certified or bar-coded printout from a computer system;
 - (B) by adding the following new paragraphs, the word “or” at the end of paragraph (a) being deleted –
 - (c) a scanned extract of a manuscript entry in a register; or
 - (d) an extract generated in electronic format bearing a digital signature;
- (iii) by inserting, in the appropriate alphabetical order, the following new definitions –

“FIU” means the Financial Intelligence Unit established under the Financial Intelligence and Anti-Money Laundering Act;

“marriage hall” means the hall set up at the Central Civil Status Office and used for the celebration of civil marriages;
- (b) in section 3(3), by inserting, after paragraph (ga), the following new paragraph, the word “and” at the end of paragraph (ga) being deleted –
 - (gb) regenerate a NIC number, where appropriate; and
- (c) in section 5(1)(b), by adding the following new subparagraph, the full stop at the end of subparagraph (vi) being deleted and replaced by a semicolon –
 - (vi) at the Central Civil Status Office, for keeping record of –
 - (A) births, deaths and marriages in a foreign country; and

- (B) such other civil status matter as may be prescribed.
- (d) in section 9(1), by repealing paragraph (c) and replacing it by the following paragraph –
 - (c) the death of his spouse, brother or sister, ascendant or descendant, a person adopted by him or by whom he has been adopted, or such other person as the Registrar may authorise.
- (e) in section 10 –
 - (i) in subsection (1), by inserting, after the word “lost”, the words “, corrupted, altered”;
 - (ii) in subsection (2), by deleting the words “or written” and replacing them by the words “, written or electronic”;
- (f) in Part III, by inserting, before section 12, the following new section –

11A. Notification of birth

The Ministry responsible for the subject of health, the officer in charge of a private health institution and where a birth occurs at home, the midwife, shall, upon the birth of a child, issue to the parents and the Registrar of Civil Status, a Notification of Birth in such form as may be prescribed.

- (g) in section 13, by inserting, after subsection (1A), the following new subsection –
 - (1B) Where the sex of a newborn cannot be determined due to congenital anomalies at the time of birth or stillbirth, the officer shall register the sex as “undetermined”.
- (h) in section 17B –
 - (i) in subsection (1) –
 - (A) by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) another public sector agency, such information as may be mutually agreed upon in relation to the

name, address, date of birth, gender, NIC number, photograph, and date of death, if any, of a person other than a minor, and where applicable, his spouse;

(B) by adding the following new paragraph –

(b) FIU, on such terms as may be agreed with FIU, such information in addition to those specified in paragraph (a) and which is required by FIU in the discharge of its functions.

(ii) in subsection (2), by deleting the words “Financial Intelligence Unit established under the Financial Intelligence and Anti-Money Laundering Act” and replacing them by the word “FIU”;

(iii) by adding the following new subsection –

(3) Notwithstanding any other enactment, a public sector agency other than FIU, the Bank of Mauritius and the Information and Communication Technologies Authority may, with the written approval of the Registrar of Civil Status and on such terms as may be agreed with him, disclose to a third party such information, obtained pursuant to subsection (1)(a), as the Registrar of Civil Status may authorise.

(i) in section 19A –

(i) in subsection (1A), by inserting, after the words “Registrar of Civil Status”, the words “or the Deputy Registrar of Civil Status”;

(ii) in subsection (4)(a), by deleting the words “or any other Civil Status Office in the State of Mauritius” and replacing them by the words, “any other Civil Status Office in the State of Mauritius or in the marriage hall”;

(j) in section 22(2), by inserting, after the words “Registrar of Civil Status”, the words “or Deputy Registrar of Civil Status”;

(k) in section 29(2)(b), by deleting the words “allowance and fee as may be prescribed” and replacing them by the words “allowance or fee as the Minister may determine”;

- (l) in section 34, by deleting the words “Port Louis” and replacing them by the words “the State of Mauritius”;
- (m) in section 35(1)(b), by inserting, after the words “in any private premises”, the words “or at the marriage hall”;
- (n) in section 48, by adding the following new subsection, the existing provision being numbered as subsection (1) –
 - (2) (a) The surviving spouse or heirs of a Mauritian citizen who has died, and whose body has already been disposed of, abroad, shall inform the Registrar of Civil Status accordingly within 2 months from the death, by means of an original death certificate or a certified true copy.
 - (b) Any person who fails to comply with paragraph (a) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees.
- (o) in section 49 –
 - (i) in the heading, by deleting the word “**birth**” and replacing it by the words “**birth, marriage or death**”;
 - (ii) by deleting the word “birth” and replacing it by the words “birth, marriage or death”.

13. Companies Act amended

The Companies Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
 - “FIU” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
 - “suspicious transaction” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
 - “suspicious transaction report” means a report made under section 14 of the Financial Intelligence and Anti-Money Laundering Act;
- (b) in section 12(8) –

- (i) by inserting, after the words “Practice Directions”, the words “or guidelines”;
 - (ii) by adding the following new paragraphs, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (a) being deleted –
 - (c) the time limit for filing any document under this Act; or
 - (d) the manner in which any meeting under this Act may be held.
- (c) in section 167A, by adding the following new subsections –
- (6) Every company service provider shall –
 - (a) comply with such directions as the Registrar may give to him;
 - (b) as soon as practicable, but not later than 5 working days from the date on which he becomes aware of a transaction which he has reason to believe may be a suspicious transaction –
 - (i) make a suspicious transaction report to FIU;
 - (ii) comply with such guidelines as FIU may issue.
 - (7) A company service provider may, upon authorisation by the company for which it acts, provide to a competent authority under section 190(6), the information specified in that section.
- (d) in section 190(6)(c) –
- (i) in the definition of “competent authority”, by deleting the words “investigatory authority” and replacing them by the words “investigatory authorities”;
 - (ii) by deleting the definition of “investigatory authority”;
 - (iii) by inserting, in the appropriate alphabetical order, the following new definition –

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

- (e) in section 221 –
 - (i) in subsection (1), by deleting words “, subject to subsection (3)”;
 - (ii) by repealing subsection (3);
 - (iii) by adding the following new subsection –
 - (5) Subsection (4) shall not apply to an entity specified in the First Schedule to the Financial Reporting Act.
- (f) in section 268(1), by deleting the words “25 members” and replacing them by the words “50 members”;
- (g) in section 269 –
 - (i) in subsection (1), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –
 - (b) Section 270(a) shall not apply to a company limited by guarantee or a company limited by both shares and guarantee.
 - (ii) by adding the following new subsections –
 - (6) The Registrar may undertake outreach and educational programmes to raise and deepen awareness among companies limited by guarantee and the donor community on the potential vulnerabilities of the sector to terrorism financing abuse and terrorism financing risks and the measures that they can take to protect themselves against such abuse.
 - (7) The Registrar may share, with Mauritian and foreign law enforcement agencies and institutions involved in the prevention of money laundering and combating of terrorism financing and proliferation financing, information which he obtains on companies limited by guarantee pursuant to this Act.
- (h) in section 311(1), by deleting the words “section 309(1)(c)” and replacing them by the words “section 309(1)(c) or (f)”;

- (i) in section 346(3), by deleting the words “or registered agent of that company” and replacing them by the words “, registered agent or representative of that company or a person qualified to act as Secretary under section 165”;
- (j) in the Thirteenth Schedule, in Part I, by deleting item 6 and replacing it by the following item –

6. 133 (1)(b) and (c)

14. Construction Industry Development Board Act amended

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

PART C – GRADES OF CONTRACTORS

Grading Designation	Value of contract which a contractor is allowed to undertake (exclusive of VAT) (Rs)
Large	Above 500 million
Medium	Up to 500 million
Small	Up to 10 million

15. Consumer Protection (Price and Supplies Control) Act amended

The Consumer Protection (Price and Supplies Control) Act is amended, in section 3A(2), by adding the following new paragraphs, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (c) being deleted –

- (e) contribution to the COVID-19 Solidarity Fund; and
- (f) contribution to finance the cost of COVID-19 vaccines.

16. Co-operatives Act amended

The Co-operatives Act is amended –

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

“movable property” means any fishing vessel, motor vehicle, tractor, harvester or agricultural implement in respect of which Government has –

- (a) given any kind of financial assistance to a society; or
 - (b) guaranteed the repayment of any overdraft of, or any loan or advance made to, a society;
- (b) in section 44(7), in the definition of “major decision”, by repealing paragraph (a) and replacing it by the following paragraph –
- (a) the sale, transfer, lease or disposal of any immovable property or movable property of a society;
- (c) in section 47(4) –
- (i) by deleting the words “sell, lease or dispose of any immovable property” and replacing them by the words “sell, transfer, lease or dispose of any immovable property or movable property”;
 - (ii) in paragraphs (a) and (b), by deleting the words “sale, lease or disposal” and replacing them by the words “sale, transfer, lease or disposal”;
 - (iii) in paragraph (c), by deleting the words “sale, lease or disposal of the immovable property” and replacing them by the words “sale, transfer, lease or disposal of the immovable property or movable property”;
 - (iv) in paragraph (d), by deleting the words “immoveable property” and “sale, lease or disposal” and replacing them by the words “immovable property or movable property” and “sale, transfer, lease or disposal”, respectively.

17. Courts Act amended

The Courts Act is amended –

- (a) in section 161B (1) –
 - (i) by inserting, after the words “any witness in relation to”, the words “a financial crime offence as defined in sections 41A(5) and 80D(5) or”;

(ii) by deleting the word “depone” and replacing it by the word “depose”;

(b) by inserting, after section 161B, the following new section –

161BA. Agreement on facts between prosecution and defence in financial crime cases

The prosecution and the defence may, in relation to any criminal proceedings before the Financial Crimes Division of the Supreme Court or the Financial Crimes Division of the Intermediate Court, agree that an alleged fact contained in the information, any document or any other evidence, is not contested and a Judge or Magistrate may consider the alleged fact as proved.

(c) in section 181(1)(a), by adding the following new subparagraph, the full stop at the end of subparagraph (xiv) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (xiii) being deleted –

(xv) quarantine officer under the Quarantine Act 2020.

(d) in section 188C –

(i) in the heading, by inserting, after the words “**out of Court statement in piracy**”, the words “**and financial crime**”;

(ii) in subsection (1), by inserting, after the words “Piracy and Maritime Violence Act”, the words “or for a financial crime offence as defined in sections 41A(5) and 80D(5)”;

(e) by inserting, after section 197H, the following new subsection –

197J. Rules of Court

Notwithstanding this Act and any other enactment, but without prejudice to section 201, the Chief Justice shall, not later than 6 months from the commencement of this section, make such rules to regulate the practice and procedure before any Court in relation to the following matters –

(a) case management, including pre-trial case management;

(b) adjournments;

- (c) electronic service of process;
 - (d) empower Courts to impose costs on an indemnity basis; and
 - (e) time limits for judgment.
- (f) in the Sixth Schedule, by inserting, in the appropriate alphabetical order, the following new item –
- Dangerous Drugs Act - section 39

18. Customs Act amended

The Customs Act is amended –

- (a) in section 2 –
 - (i) in the definition of “duty-free shop”, in paragraph (a), by adding the following new subparagraph, the word “or” at the end of subparagraph (iii) being deleted –
 - (v) a Customs-approved storeroom; or
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“trusted trader certificate” means a certificate issued by a Government Agency for the importation of a specified regulated product from a specified country;
- (b) in section 7A –
 - (i) in subsection (1), by deleting the words “unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act” and replacing them by the words “unless, in the opinion of the Director-General, he is satisfied that there is prima facie fraud”;
 - (ii) by repealing subsections (2) and (3);
- (c) in section 9A, by inserting, after subsection (3), the following new subsection –

(3A) Where goods are entered and cleared by an SME or a VAT registered person under subsection (3) and the SME or VAT

registered person fails to comply with subsection (3)(a) or (b), the SME or VAT registered person, as the case may be, shall pay the amount of duty, excise duty and taxes, together with penalty and interest for late payment, in accordance with section 24A.

- (d) in section 14B(1), by inserting, after the word “due”, the words “under this Act”;
- (e) by inserting, after section 14C, the following new section –

14D. Notice to Director-General of appointment of administrator

Where an administrator, an executor, a receiver or a liquidator is appointed to manage or wind up the business of any person transacting business with Customs, the administrator, executor, receiver or liquidator, as the case may be, shall give notice of his appointment to the Director-General, within 15 days of the date of the appointment, in such form and manner as the Director-General may approve.

- (f) in section 16(2) –
 - (i) in paragraph (b) –
 - (A) by deleting the words “or an authorisation” and “, authorisation” and replacing them by the words “, an authorisation or a trusted trader certificate” and “, authorisation, trusted trader certificate”, respectively;
 - (B) by deleting the words “scanned and sent to him” and replacing them by the words “sent to him as a scanned copy or in any other electronic form”;
 - (ii) in paragraph (c), by inserting, after the words “the scanned”, the words “or electronic”;
- (g) in section 16B(4), by deleting the words “or authorisation” and replacing them by the words “, an authorisation or a trusted trader certificate”;
- (h) in section 21, by repealing subsection (1) and replacing it by the following subsection –
 - (1) (a) Subject to this section, the Director-General may, for a period of 6 months, which may be extended by another period of 6 months, authorise the temporary admission of goods

where the importer furnishes adequate security to cover the duty, excise duty and taxes which would otherwise be payable.

(b) The Director-General may, with respect to the implementation of a project, extend the time limit of 12 months under paragraph (a) by such other period as he may consider necessary, provided that the period shall not exceed 3 years and the importer furnishes adequate security to cover the duty, excise duty and taxes which would otherwise be payable.

(i) in section 24A –

(i) in subsection (1), by deleting the words “regulation 20A” and replacing them by the words “regulations 20A and 22”;

(ii) in subsection (2) –

(A) by deleting the words “The Director-General” and replacing them by the words “Subject to section 7A, the Director-General”;

(B) by deleting the words “or such longer period as may be applicable under section 7A”;

(j) in section 25B –

(i) in subsection (2), by inserting, after the word “authorisations”, the words “, trusted trader certificates”;

(ii) by repealing subsection (7) and replacing it by the following new subsection –

(7) Where goods are cleared under this section, the Director-General –

(a) may carry out post-control audit, through examination of documents or at the business premises of the importer, within 3 years from the date of validation of the bill of entry to ensure compliance with the customs laws; and

(b) shall, in the case of goods cleared under a trusted trader certificate, forthwith notify the relevant Government agency which may carry out post-control.

(k) in section 30, by adding the following new subsection –

(5) (a) Notwithstanding subsection (1), the Director-General may authorise a compliant importer to submit a consolidated bill of entry for goods imported by air and cleared during the month, on such terms and conditions as the Director-General may determine.

(b) The rate of duty, excise duty and taxes applicable to such goods shall be that in force at the time of delivery or removal.

(c) Subject to paragraph (b), the consolidated bill of entry shall be validated –

(i) at the end of every month; and

(ii) in the month of June, not later than 2 days before the end of that month.

(d) Payment of duty, excise duty and taxes under paragraph (b) shall be made –

(i) within 5 working days from the end of the month; and

(ii) in the month of June, not later than 2 days before the end of that month.

(l) by inserting, after section 43A, the following new section –

43B. Record to be kept by Director-General

(1) The Director-General shall keep all documents for at least 5 years, whether electronically or in such form and manner as he may determine.

(2) Subject to subsection (1) and to any legal proceedings, the Director-General shall dispose of the documents under subsection (1) in such manner as he may determine.

(m) in section 46, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) For the purpose of subsection (1), the proper officer may board any ship or aircraft on a risk management basis, provided that the master and every member of the crew of the

aircraft or ship have complied with regulation 62 of the Customs Regulations 1989.

(n) in section 49(3), by inserting, after the words “non-compliance,”, the words “including Saturdays and public holidays,”;

(o) in section 76, by adding the following new subsection –

(3) Notwithstanding subsection (1)(b) and (c), goods entered prior to 2 November 2019 may be warehoused for a period of 36 months from their date of entry.

(p) in section 92, by adding the following new subsection –

(4) (a) Notwithstanding subsection (1), the Director-General may authorise a compliant exporter to submit a consolidated bill of entry for goods exported by air and cleared during a month on such terms and conditions as the Director-General may determine.

(b) Section 30(5) shall apply to the consolidated bill of entry for goods exported by air with such modifications, adaptations and exceptions as may be necessary.

(q) in section 117, by deleting the words “as he may determine” and replacing them by the words “, on such terms and conditions as he may determine,”;

(r) in section 125(4), by deleting the words “or bearer negotiable instruments” and replacing them by the words “, bearer negotiable instruments, precious stones and metals, including gold, diamond and jewellery, or any goods of high value, including work of arts,”;

(s) in section 131A(6) –

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

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

(ii) by adding the following new definitions, the full stop at the end of the definition of “physical cross-border transportation” being deleted and replaced by a semicolon –

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

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

19. Customs Tariff Act amended

The Customs Tariff Act is amended –

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

6. Purchase of another duty exempted motor vehicle before expiry of 3 or 4 years from date of exemption

(1) Any eligible body, organisation or person, that has benefitted from an exemption of duty, excise duty and taxes on a motor vehicle under section 5(1)(a), (b) or (c) may be granted exemption on another motor vehicle with full or partial exemption of duty, excise duty and taxes, as the case may be, provided that –

- (a) the eligible body, organisation or person pays the duty, excise duty and taxes which would have been payable but for the exemption ; and
- (b) the eligible body, organisation or person complies with such terms and conditions as the Director-General may determine.

(2) Subsection (1) shall apply only in case where the eligible body, organisation or person makes an application for a new exemption before the expiry of 3 years where the exemption is once every 3 years or, in any other case, before the expiry of 4 years from the date of the exemption.

(3) Section 5 shall apply for any motor vehicle purchased under this section where, before the expiry of 3 years where the exemption is once every 3 years or, in any other case, before the expiry of 4 years from the date of the exemption –

- (a) the motor vehicle is sold but the eligible body, organisation or person does not purchase another duty exempted motor vehicle before the expiry of 3 years or 4 years, as the case may be;
- (b) the motor vehicle is transferred;

- (c) the motor vehicle is put to any use or used for any purpose, other than that in respect of which the exemption was granted; or
 - (d) there has been a breach of any of the conditions attached to the exemption.
- (b) in section 13A, by inserting, after the words “a statutory corporation”, the words “or any other person”;
- (c) in the First Schedule –
 - (i) in Part I –
 - (A) by deleting the H.S. Codes and their corresponding entries set out in Part I of the Third Schedule to this Act;
 - (B) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in Part II of the Third Schedule to this Act;
 - (C) by deleting the H.S. Codes and their corresponding entries set out in Part I of the Fourth Schedule to this Act;
 - (D) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in Part II of the Fourth Schedule to this Act;
 - (ii) in Part II –
 - (A) in item 105, in the second column, by deleting the words “registered with the Board of Investment under section 12 of the Investment Promotion Act” and replacing them by the words “holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act”;
 - (B) in item 110, in the second column, by deleting the words “under the Inland Aquaculture Scheme and registered with the Economic Development Board under the Economic Development Board Act” and replacing them by the words “and holding an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act”.

20. Dangerous Chemicals Control Act amended

The Dangerous Chemicals Control Act is amended –

(a) in section 2 –

- (i) in the definition of “authorised officer”, by deleting the words “and authorisations” and replacing them by the words “, authorisations and trusted trader certificates”;
- (ii) in the definition of “guidelines”, in paragraph (a), by deleting the words “permit or authorisation” and replacing them by the words “a permit, an authorisation or a trusted trader certificate”;
- (iii) by inserting, in the appropriate alphabetical order, the following new definitions, the full stop at the end of the definition of “TradeNet” being deleted and replaced by a semicolon –

“trusted trader” means a person who is the holder of a trusted trader certificate;

“trusted trader certificate” means a certificate issued under section 11AA.

“Trusted Trader Committee” means the committee set up under section 27H of the Economic Development Board Act;

(b) in section 4(2) –

- (i) in paragraph (a), by deleting the words “Principal Medical Officer” and replacing them by the words “Director Health Services”;
- (ii) in paragraph (h), by deleting the word “public” and replacing it by the word “national”;
- (iii) by repealing paragraph (r);
- (iv) in paragraph (s), by deleting the words “Health and Safety Officers’ Association” and replacing them by the words “Institution of Occupational Safety and Health Management”;

(c) in section 7(1)(e), by deleting the words “and authorisations” and replacing them by the words “, authorisations and trusted trader certificates”;

(d) in Part IV –

- (i) in the heading, by inserting, after the words “PERMIT,”, the words “TRUSTED TRADER CERTIFICATE,”;
- (ii) in section 10, by repealing subsection (1) and replacing it by the following subsection –

(1) No person shall import, export, manufacture, sell, store, distribute or trade in, a dangerous chemical unless he holds, subject to section 11AA, a licence issued for such purpose.

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

11AA. Trusted trader certificate for importation of dangerous chemical

(1) A person who intends to import, during a specified period, a specified dangerous chemical from a specified supplier in a specified country shall, notwithstanding section 10(1), apply to the Board, in such form and manner as the Board may approve and in accordance with such guidelines issued under this Act, for a trusted trader certificate.

(2) Where the Board is satisfied that an applicant for a trusted trader certificate meets the criteria specified in this Act, the Board shall make recommendations to the Trusted Trader Committee for the applicant to import the specified dangerous chemical from the specified supplier in the specified country during a specified period.

(3) Where the Trusted Trader Committee gives its approval pursuant to subsection (2), the Board shall, on such terms and conditions as it may determine, issue the applicant with a trusted trader certificate to import the specified dangerous chemical from the specified supplier in the specified country during the specified period.

(4) Where the Board rejects an application under subsection (1), it shall, not later than 15 days after its decision, inform the applicant in writing.

(5) (a) Where a trusted trader fails to comply with any term or condition of his trusted trader certificate or

with this Act, the Board may, subject to paragraph (b), suspend or revoke the certificate.

(b) The Board shall, before suspending or revoking a trusted trader certificate, inform the trusted trader, in writing, of the reasons thereof.

(c) A trusted trader shall, not later than 14 days after being informed of the decision of the Board under paragraph (a), make written representations to the Board as to why the trusted trader certificate should not be suspended or revoked.

(d) Where a trusted trader certificate is suspended or revoked, the person to whom the certificate was issued shall forthwith surrender the certificate to the Board.

(e) Where the Board suspends or revokes a trusted trader certificate, it shall forthwith inform the Director-General accordingly.

(6) A person who fails to comply with subsection 5(d) shall commit an offence.

(7) In this section –

“specified country” means the country from which an applicant intends to import the specified dangerous chemical;

“specified dangerous chemical” means the dangerous chemical an applicant intends to import;

“specified supplier” means the supplier from whom an applicant intends to import the specified dangerous chemical.

21. Dangerous Drugs Act amended

The Dangerous Drugs Act is amended –

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

“Customs Department” means the Customs Department of the Mauritius Revenue Authority;

“customs officer” means an officer of the Customs Department;

“document” includes –

- (a) a book of account, a record, a bank statement, an invoice, a bill of lading, a bill of entry, a contract, an agreement, a ledger or a register;
- (b) any information or data stored on a mechanical or an electronic data storage device, together with access to the technology, enabling information in electronic form to be retrieved; and
- (c) any matter written, expressed or described on any substance by means of letters, figures or marks;

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

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

4A. Agency cooperation

(1) Notwithstanding any other enactment, the Permanent Secretary may, through an electronic system or in such other appropriate manner, share with another public sector agency or statutory body, such information as may be mutually agreed upon and which the public sector agency or statutory body may require for the discharge of its functions in respect of –

- (a) any substance listed in the First, Second, Third and Fourth Schedules;
- (b) the production, manufacture, or import or export transactions in relation to any substance referred to in paragraph (a);
- (c) producers, manufacturers, importers or exporters;
- (d) wholesalers, retailers, distributors or purchasers; or
- (e) data or information which is required for the purpose of enforcement.

(2) No public sector agency or statutory body shall disclose any information obtained pursuant to subsection (1) to a third party.

(c) in section 25, by adding the following new subsections –

(3) (a) A specified person shall, electronically or in such manner as the Permanent Secretary may determine, enter any transaction of substances into a register.

(b) The entry under paragraph (a) shall indicate –

(i) the date of the transaction;

(ii) the name and the quantity of the product transacted; and

(iii) the name of the medical practitioner, purchaser and the vendor, as the case may be; or

(iv) any other information which may be required.

(4) In this section –

“person” –

(a) in respect of a transaction for a dangerous drug listed in the Second, Third and Fifth Schedules, means a pharmacist; or

(b) in respect of a substance listed in the Fourth Schedule, means a manufacturer, an importer, an exporter, a wholesaler and a retailer.

(d) in section 27 –

(i) in subsection (1), by deleting the words “wholesale trading or distribution except for distribution by retail” and replacing them by the words “, retail trading or distribution”;

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

(3) For the purpose of this section, every manufacturer, importer, exporter, wholesaler or retailer shall, in respect of any acquisition, transfer or sale of substances listed in Fourth Schedule, record, in the register, without blank spaces, erasures or overwriting, so as to indicate the date of the operation, the name and the quantity of the product acquired, transferred or sold, and the name, address and profession of both the purchaser and the vendor.

- (iii) in subsection (6), by inserting, after the words "police officer", the words "or customs officer";
- (e) in section 28, by adding the following new subsection the existing provision being numbered as subsection (1) –

(2) Notwithstanding any other enactment and subject to section 27(5), an inspection may be carried out by any officer of the Ministry, a police officer, a customs officer and such other person as the Permanent Secretary may determine.

- (f) in section 47(5)(a), by inserting, after the words "in addition to any penalty imposed by the Court", the words "and subject to any order made under the Asset Recovery Act or under section 16 of the Good Governance and Integrity Reporting Act,";
- (g) in section 52 –
 - (i) in subsection (1), by deleting the words "proper officer" wherever they appear and replacing them by the words "customs officer";
 - (ii) by repealing subsection (2).

22. Economic Development Board Act amended

The Economic Development Board Act is amended –

- (a) in section 2 –
 - (i) by deleting the definition of "investor" and replacing it by the following definition –

"investor" includes –

 - (a) a non-citizen; or

- (b) an association or a body of persons, whether corporate or unincorporated, the control or management of which is vested in persons who are non-citizens;
- (ii) by deleting the definition of “member”;
- (iii) in the definition of “professional”, by deleting the words “item 9 of Part 1 of”;
- (iv) in the definition of “registration certificate”, by deleting the words “section 13(7)” and replacing them by the words “section 13(3)”;
- (v) in the definition of “retired non-citizen”, by deleting the words “item 12 of Part 1 of”;
- (vi) by deleting the definition of “self-employed person” and replacing it by the following definition –

“self-employed person” means a non-citizen, referred to in the First Schedule and registered with the Registrar of Businesses under the Business Registration Act or operating as a one person company as defined in the Companies Act;
- (vii) by deleting the definitions “Smart and Innovative Mauritius Development certificate” and “Smart and Innovative Mauritius Development Scheme”;
- (viii) in the definition of “young professional”, by deleting the words “item 10 of Part 1 of”;
- (ix) by inserting, in the appropriate alphabetical order, the following new definitions –

“Certificate” –

 - (a) means a certificate set out in the second column of the Second Schedule; but
 - (b) does not include –
 - (i) a registration certificate issued under this Act;
 - (ii) a freeport certificate;

“Export Development Certificate” means an Export Development certificate issued under the Export Development Scheme;

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

“family occupation permit” has the same meaning as in the Immigration Act;

“immigration officer” has the same meaning as in the Immigration Act;

“Investment Certificate” means an investment certificate issued under the Investment Scheme;

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

“Premium Investor Certificate” means a Premium Investor Certificate issued under the Premium Investor Scheme;

“Premium Investor Scheme” means the Premium Investor Scheme referred to in section 15;

“scheme” –

(a) means a scheme approved by the Minister; and

(b) includes a scheme specified in the first column of the Second Schedule;

(b) in section 5 –

(i) in subsection (1) –

(A) by repealing paragraph (k) and replacing it by the following paragraph –

(k) administer and manage such scheme as the Minister may approve;

(B) by repealing paragraph (m) and replacing it by the following paragraph –

(m) communicate such economic measure as may be required; and

(C) by adding the following new paragraph –

(n) provide facilitation and advisory services to businesses in Mauritius.

(ii) in subsection (2)(b), by deleting the words “or advisory” and replacing them by the words “, commission or”;

(c) in section 6 –

(i) in subsection (2) –

(A) by inserting, after paragraph (b), the following new paragraphs, the word “and” at the end of paragraph (b) being deleted –

(ba) a representative of the Prime Minister’s Office;

(bb) a representative of the Ministry responsible for the subject of finance;

(bc) a representative of the Ministry responsible for the subject of housing and land use planning; and

(B) by repealing paragraph (c) and replacing it by the following paragraph –

(c) not less than 5 but not more than 7 members, to be appointed by the Prime Minister;

(ii) by adding the following new subsection –

(6) In this section –

“member” –

(a) means a member of the Board; and

(b) includes –

- (i) the Chairperson; and
 - (ii) the Vice-chairperson.
- (d) in section 8, by inserting, after the word “member”, the words “of the Board”;
- (e) in Part IV –
 - (i) by repealing Sub-part A and replacing it by the following Sub-part –

Sub-Part A – Registration and Deregistration

13. Registration

- (1) Any person who intends to –
 - (a) obtain an occupation permit under the Immigration Act and satisfies the criteria specified in Part I of the First Schedule;
 - (b) obtain a family occupation permit under the Immigration Act and satisfies the criteria specified in Part II of the First Schedule or such guidelines as may be issued by the Board;
 - (c) obtain a residence permit under the Immigration Act and satisfies the criteria specified in Part III of the First Schedule; or
 - (d) benefit from any scheme as may be prescribed or specified in guidelines issued under this Act and requiring registration with the Economic Development Board,

shall register with the Economic Development Board.

(2) Every application to register with the Economic Development Board shall be made in such form and manner, and include such information, as the Economic Development Board may determine.

(3) Where the Economic Development Board is satisfied that the applicant qualifies for registration, it shall

register the applicant and issue a registration certificate on such terms and conditions as it may determine.

(4) For the purpose of subsection (1)(a) –

- (a) where an application for an occupation permit requires the views and recommendation of a public sector agency, that public sector agency shall, within 5 working days from the date of a request from the Economic Development Board, submit its views and recommendation; and
- (b) where no reply is received within the time specified in paragraph (a), it shall be deemed that the public sector agency has no objection to the application.

14. Deregistration

(1) Where the Economic Development Board has reason to believe that –

- (a) a registered person –
 - (i) has given any fake or misleading information, document or particulars;
 - (ii) no longer satisfies the criteria and conditions of his registration;
 - (iii) has breached a condition of his registration;
 - (iv) has ceased the economic activity for which he has been registered;
 - (v) is acting or has acted in a way to tarnish the good repute of Mauritius; or
 - (vi) is acting, or has acted, in contravention of any Mauritius laws; or

- (b) it is urgent and necessary to deregister a registered person –
 - (i) for the prevention or mitigation of damage to the integrity and good repute of Mauritius; or
 - (ii) in the interest of public safety, public morality or public health,

the Economic Development Board may, by written notice, require the registered person to show cause, within 30 days of the date of service of the notice, why he should not be deregistered and why his occupation permit, family occupation permit or residence permit, as the case may be, should not be revoked.

(2) Where the Economic Development Board is satisfied that, having regard to all circumstances, it is expedient to do so, it shall deregister the registered person.

(3) (a) Where a registered person intends to cease his activities in Mauritius, he shall immediately give notice in writing to the Chief Executive Officer.

(b) Upon receipt of a notice under paragraph (a), the Chief Executive Officer shall immediately deregister the registered person.

(4) Where a registered person who is a non-citizen is deregistered under this section –

- (a) the Economic Development Board shall forthwith notify the immigration officer; and
- (b) the registered person's occupation permit, family occupation permit or residence permit, as the case may be, shall immediately lapse.

(5) For the purpose of subsection (1), a professional holding an occupation permit issued under section 9A of the Immigration Act shall not be deemed to have ceased to satisfy the criteria and conditions of his registration where –

- (a) he changes employment and –

- (i) the new employment satisfies the relevant criteria specified in Part I of the First Schedule;
 - (ii) he informs the Economic Development Board and the immigration officer of the new employment; and
 - (iii) he furnishes any such other information as may be required; or
- (b) he is not employed for a period of 6 months, provided that –
- (i) within that 6-month period, he informs the Economic Development Board of his new employment which satisfies the relevant criteria specified in Part I of the First Schedule; and
 - (ii) he furnishes any such other information as may be required.

(6) Any registered person who fails to comply with this section shall commit an offence.

- (ii) by repealing Sub-part B;
- (iii) by inserting, after Sub-part A, the following new Sub-parts –

Sub-Part AA – Premium Investor Scheme

14A. Premium Investor Scheme

(1) There shall be, for the purposes of this Act, a Premium Investor Scheme.

(2) The objects of the Premium Investor Scheme shall be to promote –

- (a) emerging sectors;
- (b) pioneering industries and first movers;

- (c) innovative technologies and industries; and
- (d) such targeted economic activities as the Minister may approve.

(3) No project shall be considered under the Premium Investor Scheme unless it –

- (a) relates to the manufacture of –
 - (i) pharmaceuticals; or
 - (ii) medical devices; or
- (b) involves a minimum investment of 500 million rupees in –
 - (i) emerging sectors;
 - (ii) pioneering industries and first movers;
 - (iii) innovative technologies and industries; or
 - (iv) such targeted economic activities as the Minister may approve; and
- (c) complies with such guidelines as the Economic Development Board may issue.

(4) A person may apply to the Economic Development Board for a Premium Investor Certificate under the Premium Investor Scheme in such form and manner as the Economic Development Board may determine.

(5) Where the Economic Development Board receives an application under subsection (4), the Chief Executive Officer shall –

- (a) inform the Board of the application; and
- (b) convene a Premium Investor Technical Committee.

(6) The Premium Investor Technical Committee

shall consist of such members as the Chief Executive Officer may deem necessary and shall include –

- (a) persons who have such qualifications; and
- (b) such officers of public sector agencies,

as may be necessary to determine the application.

(7) The Premium Investor Technical Committee shall –

- (a) examine the application; and
- (b) submit to the Chief Executive Officer a report containing its observations, comments and recommendations.

(8) The Chief Executive Officer shall submit the report of the Premium Investor Technical Committee to the Board.

(9) The Board may, in relation to an application for a Premium Investor Certificate –

- (a) reject the application;
- (b) refer the application back to the Premium Investor Technical Committee for reconsideration; or
- (c) recommend the application to the Minister.

(10) Where the Board recommends an application to the Minister, he may approve the application on such terms and conditions as he may determine.

(11) Where an application is approved under subsection (10), the Economic Development Board shall issue to the applicant a Premium Investor Certificate on the terms and conditions approved by the Minister.

(12) (a) The holder of a Premium Investor Certificate may, notwithstanding any other enactment, benefit from –

- (i) rebates, exemptions and preferential rates, in relation to taxes, duties, fees, charges and levies under any enactment;
- (ii) facilities, grants and exemptions in relation to –
 - (A) land and buildings;
 - (B) infrastructure and public facilities;
 - (C) utilities; and
 - (D) labour requirements, including foreign labour,

the Minister may approve.

(b) Where a Premium Investor Certificate is issued under this section, the Economic Development Board shall post on its website, in respect of the Premium Investor Certificate –

- (i) the name of the holder; and
- (ii) the benefits conferred thereto.

Sub-Part AB – Certificates

14B. Certificate

(1) Any person who intends to benefit from a scheme specified in the first column of the Second Schedule shall apply to the Economic Development Board for the corresponding certificate in the second column of that Schedule.

(2) Every application under subsection (1) shall be made to, and processed by, the Economic Development Board in such form and manner as may be prescribed or specified in guidelines issued under this Act.

14C. Suspension or revocation of Certificate

(1) Where the Economic Development Board has reason to believe that –

- (a) the holder of a Certificate –
 - (i) has, in relation to the Certificate, given false or misleading information, documents or particulars;
 - (ii) no longer satisfies the criteria for the grant of the Certificate;
 - (iii) has breached a condition of the Certificate;
 - (iv) has ceased the economic activity for which he was granted the Certificate;
 - (v) is acting, or has acted, in a way to tarnish the good repute of Mauritius;
 - (vi) is acting or has acted in contravention of any Mauritius laws; or
- (b) it is urgent and necessary to suspend or revoke the Certificate –
 - (i) for the prevention or mitigation of damage to the integrity and good repute of Mauritius; or
 - (ii) in the interest of public safety, public morality or public health,

it may, by written notice, require the holder of the Certificate to show cause, within 30 days of the date of service of the notice, why his Certificate should not be suspended or revoked.

(2) Where the Economic Development Board is satisfied that, having regard to all circumstances, it is expedient to do so, it shall suspend or revoke the certificate.

(3) Any suspension under this section shall be made on such terms and conditions as the Economic Development Board may determine.

14D. Freeport Certificate

(1) Any person who intends to engage in activities regulated under the Freeport Act shall apply to the Economic Development Board for a freeport certificate in such form and manner as the Economic Development Board may determine.

(2) Every application under subsection (1) shall be processed in accordance with the Freeport Act.

(3) The suspension or revocation of a freeport certificate shall be made in accordance with the provisions of the Freeport Act.

(iv) in Sub-part C –

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

Sub-Part C – Review of Systems of Public Sector Agencies and Public-Private Partnerships

(B) by repealing section 19 and replacing it by the following section –

19. Assistance for review of systems of public sector agencies

With a view to facilitating the doing of business, the Economic Development Board shall provide assistance, support, coordination and co-operation to public sector agencies on the review of systems, procedures and guidelines.

(v) by inserting, after Sub-part C, the following new Sub-part –

Sub-Part CA – Business Regulatory Review Council

20A. Business Regulatory Review Council

(1) There is established, for the purposes of this Sub-part, a Business Regulatory Review Council which shall –

- (a) develop a national business-related regulatory reform policy on the licensing, permits and authorisations system in Mauritius;
- (b) review the existing licensing, permits and authorisations system in Mauritius;
- (c) make recommendations to the Ministry for any reform to be brought in the light of any deficiencies noted, or improvements to be made, in the licensing, permits and authorisations systems; and
- (d) generally advise the Ministry about matters relating to business regulation.

(2) The Business Regulatory Review Council may require any person to provide it with such information as it may require in furtherance of its functions, provided that no information in relation to specific persons or specific applications shall be requested or disclosed.

(3) The Business Regulatory Review Council may do all such things as may appear necessary, desirable or expedient in the discharge of its functions.

(4) The Business Regulatory Review Council shall consist of –

- (a) a chairperson, to be appointed by the Minister;
- (b) the Chief Executive Officer, or his representative; and

(c) not less than 5 nor more than 9, members, to be appointed by the Minister.

(5) Every member appointed under subsection (5) shall be a fit and proper person –

(a) of high integrity from among the business sector, public sector or civil society, with expertise and experience in, but not limited to, banking and finance, agri-business, energy sector, regional development, information technology, medical research, industry development, higher education and academia, science, innovation, engineering, urban planning and renewal or public policy; and

(b) who is not actively engaged in any political activity.

(6) Every member shall, on such terms and conditions as the Minister may determine, hold office for a period of 3 years from the date of his appointment and may be eligible for re-appointment.

(7) The Economic Development Board shall act as Secretariat to the Business Regulatory Review Council and shall be responsible for implementing and monitoring the policy and directions of the Council.

(vi) by repealing section 25 and replacing it by the following section –

25. Monitoring of business activity

The Chief Executive Officer shall –

(a) monitor and supervise a Regulatory Sandbox licensee; or

(b) where appropriate, refer the monitoring and supervision of a Regulatory Sandbox licensee to such regulatory or competent authority as may be recommended by the technical committee set up under section 23(1)(b).

- (vii) by repealing section 26 and replacing it by the following section –

26. Suspension or revocation of Regulatory Sandbox licence

(1) Where the Economic Development Board has reason to believe that –

- (a) a Regulatory Sandbox licensee –
 - (i) has, in relation to his Regulatory Sandbox licence, given any false or misleading information, document or particulars;
 - (ii) no longer satisfies the criteria for the issue of the licence;
 - (iii) has breached a condition of the licence;
 - (iv) has ceased the economic activity for which he was issued with the licence;
 - (v) is acting, or has acted, in a way to tarnish the good repute of Mauritius;
 - (vi) is acting, or has acted, in contravention with any Mauritius laws; or
- (b) it is urgent and necessary to suspend or revoke the Regulatory Sandbox licence –
 - (i) for the prevention or mitigation of damage to the integrity and good repute of Mauritius; or
 - (ii) in the interest of public safety, public morality or public health,

it may, by written notice, require the Regulatory Sandbox licensee to show cause, within 30 days of the date of

service of the notice, why his licence should not be suspended or revoked.

(2) Where the Economic Development Board is satisfied that, having regard to all circumstances, it is expedient to do so, it shall suspend or revoke the Regulatory Sandbox licence.

(3) Any suspension under this section shall be made on such terms and conditions as the Economic Development Board may determine.

(viii) by inserting, after Sub-part I, the following new Sub-part –

Sub-Part J – Trusted Trader Committee

27H. Trusted Trader Committee

(1) There shall be a committee to be known as the Trusted Trader Committee.

(2) The committee shall, in the discharge of its functions, be responsible for the approval of trusted trader certificates to be issued under the Dangerous Chemicals Control Act, the Fisheries and Marine Resources Act, the National Agricultural Products Regulatory Office Act, the Pharmacy Act, the Plant Protection Act and such other enactment as may be prescribed.

(3) The committee shall consist of –

- (a) the Financial Secretary or his representative, as chairperson;
- (b) a representative of the Ministry responsible for the subject of agriculture;
- (c) a representative of the Ministry responsible for the subject of health;
- (d) a representative of the Ministry responsible for the subject of fisheries;
- (e) a representative of the Economic Development Board; and

(f) a representative of the Mauritius Revenue Authority.

(4) The committee –

(a) shall meet as and when required;

(b) shall regulate its meetings and proceedings in such manner as it may determine; and

(c) may, in the discharge of its functions, co-opt such other members as it may determine.

(f) in section 30 –

(i) in subsection (1), by deleting the words “Every member” and replacing them by the words “Every member of the Board”;

(ii) in subsection (3), by deleting the word “member” and replacing them by the words “member of the Board”;

(g) in section 31, by deleting the word “member” and replacing it by the words “member of the Board”;

(h) in section 32, by deleting the word “member” and replacing it by the words “member of the Board”;

(i) in section 33, by deleting the words “a member, an employee, the Chief Executive Officer or a member of any subcommittee, advisory council or technical committee” and replacing them by the words “a member of the Board, an employee, the Chief Executive Officer or a member of any subcommittee, commission, Council or technical committee”;

(j) by repealing section 34 and replacing it by the following section –

34. Execution of documents

(1) Subject to subsection (2), all documents shall be deemed to be executed by, or on behalf of, the Economic Development Board if signed by the Chairperson or the Chief Executive Officer or any of their representatives.

(2) Every cheque of the Economic Development Board shall be signed by any 2 of the following persons –

- (a) the Chairperson or his representative;
 - (b) the Chief Executive Officer or his representative; or
 - (c) such other person as the Board may appoint for that purpose.
- (k) in section 38(1), by deleting the words “every member, employee or member of any subcommittee, advisory council and technical committee” and replacing them by the words “every member of the Board, employee or member of any subcommittee, commission, Council and technical committee”;
- (l) by inserting, after section 38, the following new section –

38A. Exchange of Information

Notwithstanding section 38, the Economic Development Board may exchange information with a public sector agency.

- (m) in section 43, by adding the following new subsection –
- (14) Any investor specified in item 1 of Part VI of the First Schedule who, prior to 1 October 2006, satisfied the corresponding criteria specified in the corresponding third column and was registered with the Board of Investment shall, for the purpose of retaining his permanent residence permit, be deemed to continuously satisfy those criteria.
- (n) by repealing the First Schedule and the Second Schedule and replacing them by the First Schedule and Second Schedule set out in the Fifth Schedule and Sixth Schedule to this Act, respectively.

23. Environment Protection Act amended

The Environment Protection Act is amended –

- (a) in section 61(1)(g), by deleting the words “of the National Development Unit”;
- (b) in section 85 –
 - (i) in subsection (1) –

- (A) in subparagraph (i), by deleting the words “50,000 rupees” and replacing them by the words “100,000 rupees”;
- (B) in subparagraph (ii), by deleting the words “100,000 rupees” and replacing them by the words “200,000 rupees”;
- (ii) in subsection (3)(a), by deleting the words “10,000 rupees” and “25,000 rupees” and replacing them by the words “25,000 rupees” and “50,000 rupees”, respectively.
- (c) in the Tenth Schedule, by deleting the words “you may be prosecuted” and replacing them by the words “you shall be prosecuted”.

24. Excise Act amended

The Excise Act is amended –

- (a) in section 2 –
 - (i) in the definition of “licence”, by inserting, after the words “the Second Schedule”, the words “and includes a composite licence”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“composite licence” means a combination of licences specified in column 1 of Part I of the Second Schedule;
- (b) in section 3 –
 - (i) in subsection (2)(b), by deleting the words “section 9A(1A)” and replacing them by the words “section 9A(3)”;
 - (ii) in subsection (4), by inserting, after the words “a statutory corporation”, the words “or any other person”;
- (c) in section 4, by adding the following new subsection –
 - (3) (a) Notwithstanding subsection (2), the Director-General may authorise a manufacturer of sugar sweetened products to submit a consolidated bill of entry for excisable goods to be warehoused or cleared during a month on such terms and conditions as the Director-General may determine.

(b) The excise duty on the excisable goods referred to in paragraph (a) shall be at the rate in force when the goods were cleared from the excise warehouse.

(c) Subject to paragraph (b), the consolidated bill of entry under paragraph (a) shall be validated –

(i) except for the month of June, at the end of every month; and

(ii) in the month of June, not later than 2 days before the end of that month.

(d) The payment of the excise duty referred to in paragraph (b) shall be made –

(i) except for the month of June, within 5 working days from the end of the month; and

(ii) in the month of June, not later than 2 days before the end of that month.

(d) by repealing section 7 and replacing it by the following section –

7. Penalty for late payment of excise duty

(1) A manufacturer who fails to pay excise duty in accordance with section 3(2)(b) shall, in addition to the excise duty due, pay to the Director-General a late payment penalty.

(2) The late payment penalty required under subsection (1) shall be 5 per cent of the unpaid excise duty.

(e) by inserting, after section 7, the following new section –

7A. Interest on late payment of excise duty

(1) A manufacturer who fails to pay any excise duty shall, in addition to that duty, pay to the Director-General interest for the period during which the excise duty due remains unpaid.

(2) The interest required under subsection (1) shall be charged at the rate of 0.5 per cent of the excise duty due for each month or part of each month for which that duty remains unpaid.

- (f) in section 9, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) (a) A person may, in respect of subsection (1), apply for a composite licence.

(b) The licence fee for a composite licence shall be the sum total of the licence fees payable in relation to each licence for which the composite licence is issued.

- (g) by inserting, after section 53, the following new section –

54. Erroneous claim

(1) Where a person has benefited through error from a claim under section 52A or 52B, as the case may be, he shall be liable to pay the amount of the claim which has been paid on a demand being made by the Director-General within 3 years from the date the claim was erroneously paid.

(2) The Director-General may, by written notice, order the person referred to in subsection (1) to pay, within 30 days of the notice, the amount of the claim.

(3) Where a person fails to comply with a notice under subsection (2), the amount of the claim under subsection (1) shall be recovered in accordance with section 14(2A) of the Customs Act.

- (h) in section 57A, by inserting, after subsection (3), the following new subsection –

(3A) Notwithstanding section 11(1)(b), a licence for “Importer or manufacturer of plastic containers, plates, bowls, cups and trays” specified in Part I of the Second Schedule, issued for the year 2020, shall be deemed to have remained valid up to 14 January 2021.

- (i) in the First Schedule –

(i) in paragraph (6), by deleting the words “sections 3A and 3B” and replacing them by the words “section 3B”;

(ii) in Part I –

- (A) by deleting the H.S Codes and their corresponding entries set out in Part I of the Seventh Schedule to this Act;
- (B) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in Part II of the Seventh Schedule to this Act;
- (C) by deleting the H.S. Codes and their corresponding entries set out in Part I of the Eighth Schedule to this Act;
- (D) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries set out in Part II of the Eighth Schedule to this Act;

(iii) in Part IA, in Sub-part A, by adding the following new item –

91.	Any importer or manufacturer registered with the Customs Department of the Mauritius Revenue Authority	A sugar sweetened product with total sugar content not exceeding 4 grammes for 100 grammes or 4 grammes for 100 millilitres of the product, as the case may be.	0%
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(j) in the Second Schedule, in Part I –

- (i) by deleting the item “Importer or manufacturer of sugar sweetened products”;
- (ii) by inserting, in the appropriate alphabetical order, the following new item –

Importer or manufacturer of sugar sweetened products	500	To import, manufacture and sell sugar sweetened products
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25. Finance and Audit Act amended

The Finance and Audit Act is amended –

- (a) by repealing section 4A;
- (b) in the Schedule –

- (i) in item of "COVID-19 Solidarity", by adding the word "Fund";
- (ii) by inserting, in the appropriate alphabetical order, the following new item –

National Environment and Climate Change Fund

26. Financial Intelligence and Anti-Money Laundering Act amended

The Financial Intelligence and Anti-Money Laundering Act is amended –

(a) in section 2 –

- (i) in the definition of "bank", in paragraph (b), by repealing subparagraph (ii) and replacing it by the following subparagraph –
 - (ii) a licensee under the National Payment Systems Act;
- (ii) in the definition of "financial institution", in paragraph (a) –
 - (A) by repealing subparagraph (iii) and replacing it by the following subparagraph –
 - (iii) the Securities Act, other than an entity registered with that Act as a reporting issuer and which does not conduct any financial activities;
 - (B) by repealing subparagraph (v) and replacing it by the following subparagraph –
 - (v) the Trusts Act as a qualified trustee;
 - (C) by adding the following new subparagraph, the word "or" at the end of subparagraph (iv) being deleted –
 - (vi) section 12 of the Private Pension Schemes Act; or

- (iii) in the definition of “Registrars”, by inserting, after the words “Registrar of Associations”, the words “, the Registrar of Companies”;
- (iv) by inserting, in the appropriate alphabetical order, the following new definitions –
 - “Core Group” means the Core Group for AML/CFT established under section 19AA of the Act;
 - “member firm” means a person registered under section 54 of the Financial Reporting Act, other than an audit firm registered under section 35 of the Act;
- (b) in section 6, by adding the following new subsection –
 - (4) Notwithstanding any other enactment, where the investigations into a money laundering offence and the offence which generated the proceeds alleged to have been laundered have been conducted by different investigatory authorities, a single information may be lodged in the manner specified in subsection (2).
- (c) in Part IVA –
 - (i) by deleting the heading and replacing it by the words “**CORE GROUP FOR ANTI-MONEY LAUNDERING AND COMBATTING THE FINANCING OF TERRORISM AND PROLIFERATION AND NATIONAL COMMITTEE FOR ANTI-MONEY LAUNDERING AND COMBATTING THE FINANCING OF TERRORISM AND PROLIFERATION**”;
 - (ii) in section 19A(2) –
 - (A) in paragraph (a), by deleting the words “responsible for the subject of finance”;
 - (B) by repealing paragraph (ba) and replacing it by the following paragraph –
 - (ba) Director AML/CFT of the Ministry or his representative;
 - (C) by inserting, after paragraph (ba), the following new paragraphs –

(bb) a representative of the Registrar of Companies;

(bc) a representative of the Mauritius Institute of Professional Accountants;

(iii) by inserting, after section 19A, the following new section –

19AA. Establishment of Core Group

(1) There is established for the purposes of this Act a Core Group for Anti-Money Laundering and Combatting the Financing of Terrorism and Proliferation.

(2) (a) The Core Group shall consist of –

(i) the Financial Secretary, as chairperson;

(ii) the Governor of the Bank of Mauritius, as co-chairperson;

(iii) the Director-General of the Independent Commission Against Corruption, as co-chairperson;

(iv) the Chairperson of the Financial Services Commission;

(v) the Chairperson of the National Committee on AML-CFT;

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

(vii) a representative of the Attorney General's Office;

(viii) the Chief Executive, Financial Services Commission; and

(ix) the Director of FIU.

(b) The Core Group –

- (i) shall meet at least once every month;
- (ii) shall regulate its meetings and proceedings in such manner as it may determine;
- (iii) may, in the discharge of its functions, co-opt such other members as it may determine;
- (iv) shall, in the discharge of its functions, be assisted by a Secretariat, to be approved by the Minister to whom responsibility for the subject of finance is assigned.

(c) Five members shall constitute a quorum at any meeting of the Core Group.

(3) The functions of the Core Group shall be to –

- (a) ensure the effective implementation, by the relevant competent authorities of the Financial Action Task Force international standards on AML/CFT;
- (b) make recommendations to the Prime Minister on matters, including implementation, strategy and international developments, pertaining to AML/CFT;
- (c) decide on matters pertaining to the implementation of AML/CFT standards which a relevant competent authority may refer to it;
- (d) ensure effective coordination and cooperation with the National Committee and among all competent authorities; and
- (e) do such acts or things as are incidental or conducive to the fulfillment of its functions.

- (4) For the purpose of subsection (2), competent authorities include supervisory authorities, Registrars and law enforcement authorities.
- (iv) in section 19B, by adding the following new paragraph, the full stop at the end of paragraph (f) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (e) being deleted –
- (g) shall keep the Core Group informed on a regular basis of matters related to its functions.
- (v) in section 19C, by adding the following new subsection –
- (3) The National Committee shall, in the discharge of its functions, be assisted by a Secretariat which shall be constituted with the approval of the Minister.
- (d) in section 19FA(1), by deleting the words “member of a relevant profession or occupation and the member of the relevant profession or occupation” and replacing them by the words “person listed in the first column of Part 1 of the First Schedule and the person”;
- (e) in section 19H(2) –
- (i) by repealing paragraph (a);
- (ii) in paragraph (b), by deleting the words “FIU shall,” and replacing them by the words “FIU may, in lieu of applying any administrative sanction referred to in subsection(1)(d),”;
- (f) in section 19S –
- (i) in subsection (2), by deleting the words “subsection (4)(a)” and replacing them by the words “subsection (1)(a)”;
- (ii) in subsection (3), by deleting the words “Notwithstanding an application under subsection (4)(a) but subject to subsection (7), the decision” and replacing them by the words “The decision”;
- (g) in the First Schedule –
- (i) in Part I –

(8) A licensed auditor who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

(9) An audit firm which contravenes subsection (5) or (6) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees.

(c) in section 37 –

- (i) by numbering the existing provision as subsection (1);
- (ii) in the newly numbered subsection (1), in paragraph (b)(iii), by deleting the word “and” and replacing it by the word “or”;
- (iii) by adding the following new subsection –

(2) A licensed auditor who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

(d) in section 41A –

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

(1) No audit firm shall, within a period of 10 years from its appointment as auditor of a listed company, audit the accounts of that company for an aggregate period of more than 7 years.

- (ii) by repealing subsection (2);
- (iii) by adding the following new subsection –

(4) An audit firm which contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees.

(e) in section 43 –

- (i) in subsection (3), by deleting the words “, in the opinion of the Chief Executive Officer,”;

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

(4) Any person who –

- (a) under section 33 or 35, has obtained, by fraud or misrepresentation, a licence, an authorisation, an approval or a registration; or
- (b) in any manner contravenes this Act or any rule, code, guideline or standard relating to auditing issued by the Council,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 5 years.

- (f) in section 54(2)(c), by deleting the words “100,000 rupees” and replacing them by the words “500,000 rupees”;
- (g) in section 76(5), by deleting the words “50,000 rupees” and replacing them by the words “500,000 rupees”;
- (h) by inserting, after section 82, the following new section –

83. Compounding of offences

(1) The Council may, with the consent of the Director of Public Prosecutions, compound any offence committed by a person where the person agrees, in writing, to pay such amount not exceeding the maximum penalty specified for the offence as may be acceptable to the Council.

(2) An agreement under subsection (1) shall be in writing and signed on behalf of a Council and by the person agreeing to the compounding.

(3) Every agreement to compound an offence shall be final and conclusive and on payment of the agreed amount, no further action shall be taken, with respect to the offence compounded, against the person who agreed to the compounding.

(4) Where the Director of Public Prosecutions does not give his consent to compound an offence or a person does not agree to compound an offence, the Council may, with the consent

of the Director of Public Prosecutions, refer the case to the Police for legal proceedings.

(5) The Council may cause to be published, in such form and manner as it may determine, a public notice setting out the particulars of the amount agreed upon under subsection (1).

28. Financial Services Act amended

The Financial Services Act is amended –

(a) in section 2 –

(i) in the definition of “registered agent”, by deleting the words “section 76” and replacing them by the words “section 71A”;

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

“fintech” means technologically enabled financial innovations which could result in new business models, applications, processes or products with an associated material effect on financial markets and institutions and the provision of financial services;

“regulatory sandbox” means a controlled testing environment which allows a licensee or a body corporate authorised under section 14B to conduct experiments, whether simulated or live, under the supervision of the Commission;

“regulatory sandbox authorisation” means an authorisation granted under section 14B;

(b) by inserting, after section 14A, the following new sections –

14B. Regulatory sandbox authorisation

(1) A licensee or body corporate may apply to the Commission for a regulatory sandbox authorisation in such form and manner as the Commission may determine.

(2) On receipt of an application under subsection (1), the Commission may grant a regulatory sandbox authorisation where it is satisfied that the applicant –

(a) is of good standing;

- (b) proposes to conduct an activity which, in the opinion of the Commission –
 - (i) is viable;
 - (ii) does not present a risk to the stability and soundness of the financial system of Mauritius; and
 - (iii) complies with such conditions as may be prescribed.

(3) Where the Commission grants an application under subsection (2), it may, for a specified period and subject to such terms and conditions as it may determine, issue a regulatory sandbox authorisation.

(4) (a) The Commission may, in such circumstances as it may determine, exempt a person who has obtained a regulatory sandbox authorisation from any applicable regulatory requirement.

(b) An exemption under paragraph (a) shall be specified in the regulatory sandbox authorisation.

(5) At the expiry of the time period specified in paragraph (3)(a), the Commission may, subject to such conditions as may be prescribed –

- (a) revoke or renew a regulatory sandbox authorisation; or
- (b) issue to the holder of a regulatory sandbox authorisation, a licence under this Act or the relevant Acts where it is satisfied that the holder of the authorisation satisfies the conditions for holding such licence.

(6) The Commission may, for the purpose of this section, issue such guidelines, instructions or directives as it may deem fit.

(7) The Commission may cause an inspection of the operations and affairs of a holder of a regulatory sandbox authorisation to be made by its officers or such other duly qualified person as it may appoint, so as to assess whether the holder of the regulatory sandbox authorisation is complying with the terms and

conditions of its authorisation or guidelines, instructions or directives issued by the Commission under this section.

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

14C. Establishment of fintech innovation hub and digital lab

(1) The Commission shall establish a fintech innovation hub and digital lab –

- (a) to foster innovation and the use of emerging technologies by financial institutions and other financial services providers;
- (b) to identify critical trends in technology affecting the financial sector and develop in-depth insights into these technologies;
- (c) to provide a testing environment for fintech to develop, test, prototype and operate their products or services;
- (d) to establish an international networking platform for experts on innovative technologies related to the financial sector to promote research, exchange of views and knowledge-sharing; and
- (e) for such other purposes as the Commission may determine.

(2) The Commission shall determine the requirements for a person to enter, participate or operate in the fintech innovation hub and digital lab.

(3) Any person who enters, participates or operates in the fintech innovation hub and digital lab shall comply with such terms and conditions as the Commission may determine.

(4) The Commission may seek the collaboration of any financial institution or any public or private sector agency for the establishment of the fintech innovation hub and digital lab.

- (c) in section 19(1), by deleting the words “section 71A” and replacing them by the words “sections 14B and 71A”;

- (d) in section 23 –
 - (i) in subsection (1A) –
 - (A) in paragraph (a) –
 - (I) by deleting the words “a transfer of shares” and replacing them by the words “an issue or a transfer of shares”;
 - (II) by deleting the words “such transfer” and replacing them by the words “such issue or transfer”;
 - (B) in paragraph (b) –
 - (I) by deleting the words “a transfer of shares” and replacing them by the words “an issue or a transfer of shares”;
 - (II) by deleting the word “transfer” and replacing it by the words “issue or transfer”;
 - (ii) in subsection (4)(b), in the definition of “class of licensees”, by deleting the word “includes” and replacing it by the word “means”;
- (e) in section 42, by inserting, after subsection (3), the following new subsection –

(3A) Without prejudice to the Insolvency Act, the Chief Executive may require the Official Receiver, a liquidator or a provisional liquidator, an administrator or a special administrator appointed under the Insolvency Act or the relevant Acts to provide such information as may be required in respect of a licensee or past licensee for the discharge of the functions of the Commission under the relevant Acts.
- (f) in section 45A –
 - (i) in the heading, by deleting the words “**Whistle blowing**” and replacing them by the word “**Whistleblowing**”;
 - (ii) in subsection (2), by deleting the words “or 45B”;
- (g) in section 53 –

- (i) in subsection (2), by deleting the words “, by registered post,”;
- (ii) by inserting, after subsection (2), the following new subsection –

(2A) (a) A notice issued under subsection (2) shall be served by the Commission in the following manner –

- (i) by registered post addressed to the licensee at his registered office or his usual or last known place of business or residence; or
- (ii) by a registered usher –
 - (A) at the registered office or the usual or last known principal place of business of the licensee; or
 - (B) in the case of a licensee not resident in Mauritius, with a person authorised to accept service of process on behalf of the licensee; or
- (iii) by encrypted electronic mail.

(b) A notice served under paragraph (a)(i) and (iii) shall be deemed to have been duly served at the time where the notice is delivered in the ordinary course of post or at the time of sending the electronic mail.

- (h) in section 60, by deleting the words “by the Commission, Enforcement Committee or SRO” and replacing them by the words “by the Commission or Enforcement Committee”;
- (i) in section 83, by repealing subsection (8) and replacing it by the following subsection –

(8) (a) Notwithstanding this section, the Commission shall, on the request of the holder of a licence issued by the Commission, including the holder of a Global Business Licence or an Authorised Company, issue a certificate of good standing certifying that the name of the licensee is on the register and it is

of good standing in terms of fees and reporting obligations, as applicable, under section 30.

(b) A law practitioner or an accounting firm shall be eligible to make a request for the certificate of good standing under paragraph (a), on behalf of, and on the written consent of, the holder of a licence issued by the Commission, including the holder of a Global Business Licence or an Authorised Company.

- (j) in section 87(1) –
 - (i) by deleting the word “enforcement” and replacing it by the word “administration”;
 - (ii) by inserting, after the words “discharging the functions”, the words “of the Commission or”.

29. Fisheries and Marine Resources Act amended

The Fisheries and Marine Resources Act is amended –

- (a) in section 2 –
 - (i) in the definition of “authorised officer”, by inserting, after the word “licences”, the words “, trusted trader certificates”;
 - (ii) in the definition of “guidelines”, in paragraph (a), by deleting the words “or a licence” and replacing them by the words “, a licence or a trusted trader certificate”;
 - (iii) by deleting the definition of “fishing boat” and replacing it by the following definition –
 - “fishing boat” –
 - (a) means a boat used for fishing and fishing related activities;
 - (b) includes a vessel of a length of at least 24 metres or more, made of fibreglass, intended to be used for fishing and fishing related activities; but
 - (c) does not include a boat used for fishing as sport, water sport or any other recreational purpose;
 - (iv) by inserting, in the appropriate alphabetic order, the following new definitions –

“trusted trader” means a person who is the holder of a trusted trader certificate;

“trusted trader certificate” means a certificate issued under section 22A;

“Trusted Trader Committee” means the committee set up under section 27H of the Economic Development Board Act;

- (b) in section 22(1)(a), by deleting the words “No person” and replacing them by the words “Subject to section 22A, no person”;
- (c) by inserting, after section 22, the following new section –

22A. Trusted trader certificate for importation of fish and fish products

(1) A person who intends to import, during a specified period, a specified fish or fish product from a specified supplier in a specified country shall, notwithstanding section 22(1)(a), apply to the Permanent Secretary, in such form and manner as he may approve and in accordance with such guidelines issued under this Act, for a trusted trader certificate.

(2) Where the Permanent Secretary is satisfied that an applicant for a trusted trader certificate meets the criteria specified in this Act, the Permanent Secretary shall make recommendations to the Trusted Trader Committee for the applicant to import the specified fish or fish product from the specified supplier in the specified country during a specified period.

(3) Where the Trusted Trader Committee gives its approval pursuant to subsection (2), the Permanent Secretary shall, on such other terms and conditions as he may determine, issue the applicant with a trusted trader certificate to import the specified fish or fish product from the specified supplier in the specified country during the specified period.

(4) Where the Permanent Secretary rejects an application under subsection (1), he shall, not later than 15 days after his decision, inform the applicant in writing.

(5) (a) Where a trusted trader fails to comply with any term or condition of his trusted trader certificate or with this Act, the Permanent Secretary may, subject to paragraph (b), suspend or revoke the certificate.

(b) The Permanent Secretary shall, before suspending or revoking a trusted trader certificate, inform the trusted trader, in writing, of the reasons thereof.

(c) A trusted trader shall, not later than 14 days after being informed of the decision of the Permanent Secretary under paragraph (a), make written representations to the Permanent Secretary as to why the trusted trader certificate should not be suspended or revoked.

(d) Where a trusted trader certificate is suspended or revoked, the person to whom the certificate was issued shall forthwith surrender the certificate to the Permanent Secretary.

(e) Where the Permanent Secretary suspends or revokes a trusted trader certificate, he shall forthwith inform the Director-General.

(6) A person who fails to comply with subsection 5(d) shall commit an offence.

(7) In this section –

“specified country” means the country from which an applicant intends to import the specified fish or fish product;

“specified fish or fish product” means the fish or fish product an applicant intends to import.

“specified supplier” means the supplier from which an applicant intends to import the specified fish or fish product.

(d) in section 57, by adding the following new subsection –

(4) A foreign fishing vessel which operates in the maritime zones shall not be involved in any fishing activity in contravention of any international fishery conservation and management measure.

(e) in section 70 –

(i) in paragraph (a), by deleting the words “21(1)”, “21(2)(a)”, “26(3)” and “48(1)” and replacing them by the words “21(1)(a)”, “21(3)”, “26(2)(a) or (b)” and “48”, respectively;

- (ii) in paragraph (b), by inserting, after the words “section 8(D)(1)(a), (b) or (c),”, the words “12(1)(h),”;
- (iii) by inserting, after paragraph (e), the following new paragraphs –
 - (ea) fails to comply with any term or condition of an approval given under section 27 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees;
 - (eb) fails to comply with any term or condition of a licence issued under section 34(3)(a) shall commit an offence and shall, on conviction, be liable to a fine payable in the currency of the licence fees not exceeding 100 times the amount payable as licence fee for a period of 30 days or one million US dollars, whichever is higher;
 - (ec) fails to comply with any term or condition of any authorisation given under section 39(2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 3 million rupees.
- (iv) in paragraph (h), by deleting the words “section 34(D), 34(2) or 40(3)” and replacing them by the words “section 34(1) or (2), 40(3) or 57(4)”;
- (f) in section 74(1), by adding the following new paragraph, the full stop at the end of paragraph (zc) being deleted and replaced by a semicolon –
 - (zd) prescribing measures for conducting exploratory fishing.

30. Fishermen Investment Trust Act repealed

The Fishermen Investment Trust Act is repealed.

31. Food Act amended

The Food Act is amended –

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

“private food testing laboratory” means any private laboratory, accredited by the Mauritius Accreditation Service under the Mauritius Accreditation Service Act, to conduct examination of food;

- (b) in section 7, by inserting after subsection (1) the following new subsection –

(1A) (a) Notwithstanding section 7(1), an authorised officer who has procured a sample under section 6 from a consignment imported food lying in the custody of the Director-General of the Mauritius Revenue Authority may, subject to the request of an importer, cause the sample to be examined or analysed by a private food testing laboratory.

(b) Where the sample under section 6 is analysed by a private food testing laboratory, the importer shall bear all costs thereof.

32. Forests and Reserves Act amended

The Forests and Reserves Act is amended –

- (a) in section 2(1), in the definition of “river reserve”, in paragraph (b), by adding the following new subparagraph –

(iv) in the case of a natural water path or natural drainage path, of 2 metres;

- (b) in section 14(2), by inserting, after paragraph (e), the following new paragraph –

(ea) backfill or obstruct a natural water path or natural drainage path;

33. Foundations Act amended

The Foundations Act is amended –

- (a) in section 24(2), by deleting the words “issue Practice Directions” and replacing them by the words “for the purpose of effectively discharging his functions under this Act or for any other purpose, issue Practice Directions or guidelines”;

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

30A. Education and exchange of information

(1) The Registrar may undertake outreach and educational programs to raise and deepen awareness among all charitable foundations and the donor community on the potential vulnerabilities of the sector to terrorism financing abuse and terrorism financing risks and the measures that charitable foundations may take to protect themselves against such abuse.

(2) The Registrar may share, with Mauritian and foreign law enforcement agencies and institutions involved in the prevention of money laundering and combating of terrorism financing and proliferation financing, information which he obtains pursuant to this Act.

- (c) in section 36, by adding the following new subsection –

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

(b) A Foundation shall, within 14 days, from the date on which an authorisation is granted or, from which there is a change regarding the authorised officer or person referred to in paragraph (a), notify the Registrar, in such form and manner as the Registrar may approve, of the name and particulars of the officer or person.

- (c) In this subsection –

“basic information”, in relation to a Foundation, means –

- (a) the name of the Foundation, proof of registration, legal form and status, address of its registered office, basic regulating powers, including the charter, and a list of members of its Council; and
- (b) a register of founders and persons who may have endowed assets to the Foundation;

“competent authority” –

- (a) means a public body responsible for combatting money laundering or terrorist financing and proliferation; and
- (b) includes investigatory authorities.

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

- (d) by inserting, after section 36, the following new section –

36A. Records of charitable Foundation

(1) Every charitable Foundation shall, in addition to the records specified in section 36 and for a period of at least 7 years, keep a record containing full details of transactions, both domestic and international, to enable verification as to whether the funds were received and spent in a manner consistent with the objects of the charitable Foundation.

(2) A charitable Foundation shall, upon request, make any record referred to in this section available to the Registrar or any investigatory authority.

(3) The Registrar may request a charitable Foundation to submit financial statements for such period as he may determine, together with detailed breakdowns of receipts, payments and assets and liabilities, and the charitable Foundation shall comply with the request in such manner as the Registrar may determine.

(4) Payments made by a charitable Foundation shall be by cheque or such other electronic means, and for such amount, as the Registrar may authorise.

(5) A charitable Foundation shall take appropriate measures to –

- (a) confirm the identity, credentials and good standing of its beneficiaries and beneficial owners, if any;
- (b) verify whether its beneficiaries and beneficial owners, if any, are involved with, or using the

funds of the charitable Foundation to support, terrorists or terrorist organisations; and

(c) verify the identity of its significant donors.

(6) Any person who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 2 years.

(e) in section 39 –

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

(4A) (a) Where a Foundation, Council member, former Council member, secretary or former secretary, as the case may be, fails to comply with section 36(1)(d) or (e) or (5) or any other provision of this Act, the Registrar shall, by notice in writing, inform the Foundation that its name shall be removed from the register if it fails to comply with the relevant section within 30 days from the date of the notice.

(b) The Registrar shall, unless he is satisfied that remedial action has been taken to comply with the relevant provision of this Act within 30 days from the date of the notice referred to in paragraph (a) or subsection (3), remove the name of the Foundation from the register.

(ii) by inserting, after subsection (4A), the following new subsection –

(4B) (a) The Registrar shall, by notice in writing, inform the Foundation that its purpose or objects no longer satisfy the requirements of this Act where –

(i) there is sufficient evidence that the Foundation has engaged, or is about to engage, in activities likely to cause a serious threat to public safety or public order; or

(ii) it has made, is making or is likely to make, available any resources, directly or indirectly, to a terrorist or terrorist organisation or for the purpose of terrorism.

(b) The Registrar shall, unless the Foundation makes satisfactory representations within 21 days from the date of the notice under paragraph (a), remove the name of the Foundation from the register.

34. Freeport Act amended

The Freeport Act is amended –

(a) in section 7(3) –

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

(vi) authorise a third party freeport developer to rent space within a freeport zone to an enterprise outside the freeport zone for the manufacturing and storage of goods, subject to clearance of the goods from the Director-General under the Customs Act.

(ii) in paragraph (aa), by deleting the words “paragraph (a)(i)” and replacing them by the words “paragraph (a)(i)(A) and subsection (2)(c)”;

(iii) in paragraph (aaa), by deleting the words “paragraph (a)(i)” and replacing them by the words “paragraph (a)(i)(A) and subsection (2)(c)”;

(iv) by inserting, after paragraph (aaa), the following new paragraph –

(aab) (i) The Director-General, in consultation with the Economic Development Board, may, subject to such terms and conditions as he may impose, extend the period referred to in paragraph (aa) by such period as he may consider necessary, provided that the extension period shall not exceed 36 months.

(ii) Subparagraph (i) shall not apply to goods stored in a bonded warehouse.

(b) in section 11 –

(i) in subsection (1), by deleting the words “section 7(3)(a)(i) or (iv)” and replacing them by the words “section 7(3)(a)(i), (iv), (v) or (vi)”;

(ii) in subsection (3), by adding the following new paragraphs, the existing provision being lettered as paragraph (a) –

(b) Where an authorisation is granted under section 7(3)(a)(v), the fee shall be paid by the person to whom the warehousing facilities are provided in accordance with item 6 of the Third Schedule.

(c) Where an authorisation is granted under section 7(3)(a)(vi), the fee shall be paid by the enterprise in accordance with item 7 of the Third Schedule.

(c) in the Second Schedule, in item 2, by deleting the words “and open storage” and replacing them by the words “, open storage and display showroom”;

(d) in the Third Schedule, by adding the following new item –

7. Authorisation to a third party freeport developer to rent space to an enterprise outside the freeport zone for the manufacturing and storage of goods under section 7(3)(a)(vi)	With the right to rent space to an enterprise outside the freeport zone for the manufacturing and storage of goods	3,000 per enterprise	4,500 per enterprise
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35. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

(a) in section 2 –

(i) in the definition of “Rules of Racing”, by deleting the words “a horse racing organiser” and replacing them by the words “the Horse Racing Division”;

(ii) by deleting the definition of “jockey” and replacing it by the following definition –

“jockey” –

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

- (iii) by deleting the definition of “suspicious transaction” and replacing it by the following definition –

“suspicious transaction” means a transaction which –

- (a) gives rise to a reasonable suspicion that it may involve –
 - (i) the laundering of money or the proceeds of any crime; or
 - (ii) funds linked or related to, or to be used for, the financing of terrorism or proliferation financing or, any other activity or transaction related to terrorism as specified in the Prevention of Terrorism Act or under any other enactment, whether or not the funds represent the proceeds of a crime;
- (b) is made in circumstances of unusual or unjustified complexity;
- (c) appears to have no economic justification or lawful objective;
- (d) is made by, or on behalf of, a person whose identity has not been established to the satisfaction of the person with whom the transaction is made; or
- (e) for any other reason, gives rise to suspicion;

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

“gross proceeds” means the turnover less any refund of cancelled bets;

“gross stakes”, in respect of –

- (a) fixed odd betting, means the total amount collected as stakes net of betting tax and refunds or cancelled bets;
- (b) pool betting and totalisator betting, means the gross amount placed as bets, including any reinvestment less any refund in respect of cancelled bets;

“gross taking” means the gross amount staked less any winning payable;

“Horse Racing Division” means the Horse Racing Division established under section 15A;

“net proceeds” means the gross proceeds less sums paid out for prizes;

“owner” means a person who holds –

- (a) a part or full interest in one or more horses; and
- (b) a Personal Management Licence;

“racing fixtures” means such fixtures as the Horse Racing Division may determine;

“veterinarian” means a veterinarian licensed by the Horse Racing Division to provide veterinary services to horses;

- (v) by adding the following new definition, the full stop at the end of the definition of “video lottery terminal” or “VLT” being deleted and replaced by a semicolon –

“workout” means training and schooling of a horse.

- (b) in section 3(2), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (a) being deleted –

- (c) the Horse Racing Division established under section 15A.

- (c) in section 7(1) –

- (i) by inserting, after paragraph (aa), the following new paragraph –
 - (ab) enforce compliance with a licence issued by the Horse Racing Division;
- (ii) by inserting, after paragraph (d), the following new paragraph –
 - (da) take disciplinary action against its licensees for failing to comply with the anti-money laundering and terrorism financing and proliferation guidelines issued by the Authority;
- (d) in section 10, by deleting the words “or the Chief Executive” and replacing them by the words “, the Chief Executive or a Division”;
- (e) by inserting, after section 15, the following new Part –

PART IIIA – HORSE RACING DIVISION

15A. Establishment and objects of Horse Racing Division

(1) There is established, within the Authority, a Horse Racing Division which shall –

- (a) regulate, control and monitor the organisation of horse-racing activities;
- (b) promote public confidence in the integrity of the horse racing industry by ensuring proper standards of conduct and competence;
- (c) ensure that horse racing is fair, clean and free from corruption or malpractice;
- (d) ensure that there is a clear and transparent framework for access to participation in horse racing;
- (e) promote the welfare and leisure of the race-going public.

(2) Subject to section 10, the Board may delegate to the Horse Racing Division such powers and functions as the Board may determine to enable the Division to fulfil its objects.

15B. Horse Racing Committee

(1) The Horse Racing Division shall be administered and managed by a Horse Racing Committee which shall be appointed by the Board on such terms and conditions as the Board may determine.

(2) The Horse Racing Committee shall report to the Board and shall consist of –

- (a) a chairperson, to be known as the Head of the Horse Racing Division;
- (b) a vice-chairperson, to be known as the Integrity Officer;
- (c) a veterinarian;
- (d) an operations officer;
- (e) an accountant;
- (f) a legal officer;
- (g) a communication and media officer; and
- (h) such other officers as the Board may appoint.

(3) Where the chairperson is absent or unable to discharge his functions for any reason, the vice-chairperson shall act in his stead.

(4) No person having had or having any direct or indirect interest since 1 July 2019 in an activity regulated under this Act shall be appointed as a member of the Horse Racing Committee.

(5) Every member of the Horse Racing Committee shall be paid such fees as the Board may determine.

15C. Functions of Horse Racing Committee

(1) The Horse Racing Committee shall –

- (a) ensure that a horse racing organiser effectively discharges its responsibilities regarding the organisation of horse racing in all its aspects,

including safety, comfort and standards of hygiene, security, discipline and the prevention of fraud;

- (b) ensure that there is transparency and good governance in the organisation of horse racing;
- (c) protect the integrity of horse racing;
- (d) initiate, develop and implement strategies conducive to the development of horse racing and the protection of the public in relation to risks inherent to horse racing;
- (e) co-ordinate with the *Police des Jeux* for the prevention of illegal acts in connection with horse racing;
- (f) be responsible for horse race planning, including the preparation and publication of the horse race calendar, fixtures lists, nominations and race cards;
- (g) conduct disciplinary proceedings that may arise in relation to the conduct of horse racing;
- (h) issue personal management licences under section 93B;
- (i) set and enforce standards of medical care for jockeys and other participants in horse races;
- (j) approve and licence equestrian centres and workout programmes;
- (k) approve the importation of racehorses;
- (l) set and enforce standards for race courses;
- (m) conduct research and development in equine science and welfare;
- (n) issue and enforce the Rules of Racing, other rules and guidelines and directions;
- (o) set up panels of racing stewards;

- (p) register stables and owners;
- (q) register trainers, jockeys, riders and other horse-racing professionals;
- (r) employ and issue directions to race course officials;
- (s) issue rules, directions and guidelines to any horse racing organiser to –
 - (i) provide for veterinary services;
 - (ii) ensure the safety and security of race horses;
 - (iii) ensure anti-doping measures; and
 - (iv) procure laboratory services for testing of equine blood, urine and other samples;
- (t) licence equine veterinarians;
- (u) advise the Minister on any matter relating to the organisation of horse racing;
- (v) undertake such other functions as may be prescribed.

(2) The Horse Racing Committee may set up such units as may be necessary to conduct such functions as the Committee may determine.

(3) The Minister may make such regulations as he thinks fit for the purpose of enabling the Horse Racing Committee in the discharge of its functions.

15D. Rules of racing

(1) A horse racing organiser shall implement the Rules of Racing, as well as any other rule, direction or guideline, issued by the Horse Racing Division, that affect the organisation of horse racing.

(2) The Rules of Racing, any other rule, direction or guideline issued by the Horse Racing Division shall be consistent with –

- (a) this Act;
- (b) the regulations made under section 164;
- (c) the directions given under section 100; and
- (d) international best practices.

15E. Financing of Horse Racing Division

(1) The activities of the Horse Racing Division shall be financed out of the Responsible Gambling and Capacity Building Fund.

(2) The Board shall approve the annual budget of the Horse Racing Division and may, where necessary, authorise that the activities of the Horse Racing Division be financed out of the General Fund.

(3) The Horse Racing Division shall maintain, with a bank, an account through which –

- (a) owners shall keep money;
 - (b) payment for acquisition of horses shall be made; and
 - (c) jockeys shall be paid.
- (f) by inserting, after section 16, the following new section –

16A. Casino Digital Game

(1) A casino operator may conduct digital gaming in such manner as may be prescribed.

(2) No casino operator shall conduct digital gaming unless he holds a digital gaming licence.

(3) No digital gaming licence for casino operator shall be issued unless the appropriate licence fee specified in the Third Schedule to this Act is paid to the Authority.

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

23A. Gaming House Digital Game

(1) A gaming house operator may conduct digital gaming in such manner as may be prescribed.

(2) No gaming house operator shall conduct digital gaming unless he holds a digital gaming licence.

(3) No digital gaming licence for gaming house operator shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

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

29AA.Limited Payout Machines Digital Game

(1) A limited payout machine operator may conduct digital gaming in such manner as may be prescribed.

(2) No limited payout machine operator shall conduct digital gaming unless he holds a digital gaming licence.

(3) No digital gaming licence for a limited payout machine operator shall be issued unless the appropriate licence fee specified in the Third Schedule is paid to the Authority.

(i) by repealing section 31 and replacing it by the following section –

31. Duties and shareholding of horse racing organiser

(1) A horse racing organiser shall, in respect of a race meeting held at the race course it manages –

(a) implement the Rules of Racing, rules, guidelines and directions issued by the Horse Racing Division;

(b) arrange, not less than 2 days before the race meeting, for the stabling of all horses on the official race card at a race meeting in an area monitored by closed circuit television and security officers;

(c) report to the Horse Racing Division or chief stipendiary steward for that race meeting, not less than 2 days before the race meeting, the

absence of a horse listed on the official race card;

- (d) authorise no person, other than the officers of the Horse Racing Division or trainers and their approved representatives, to have access to quarantined horses;
- (e) under the supervision of the Horse Racing Division, collect, from the horses listed on the official race card, blood, urine or other sample for immediate remittance to such laboratory as the Horse Racing Division may approve;
- (f) monitor and record in an official log book, in the presence of an officer of the Horse Racing Division and a security officer of the horse racing organiser, particulars of all care and treatment given to a horse on the official race card;
- (g) ensure the availability and maintenance of equipment required for the race meeting, including starting gates, photo finish, public address system, closed circuit television, race vision, wagering machines, and other electrical equipment;
- (h) ensure that the race track is in proper condition by providing for –
 - (i) a smooth and safe racing surface;
 - (ii) safe and secure running and outside rails;
 - (iii) properly-trained starter and barrier handlers;
 - (iv) sanitisation of and, where required, bedding in sample collection and saddling areas; and
 - (v) an appropriate animal welfare environment;
- (i) ensure compliance with applicable health and safety requirements;

- (j) ensure that prompt and rapid medical attention is dispensed to injured jockeys, grooms and general staff;
- (k) ensure that at least one fully equipped ambulance is available at all times during the race meeting;
- (l) maintain an alarm system to notify the presence of any unattended horse on the ground;
- (m) provide, at the race course, 2 days before and 2 days after the race meeting, the services of an equine veterinarian licensed by the Horse Racing Division;
- (n) provide proper infrastructure, including interview rooms, facilities for viewing of race videos from different angles and any other ancillary infrastructure to assist the stipendiary stewards in their duties;
- (o) ensure the prompt dissemination of the official results of races to the Horse Racing Division, the media and the public;
- (p) give fair treatment to all stakeholders, including owners, trainers, riders, patrons, betting operators, dart games operators, food and beverage sellers;

(2) A horse racing organiser shall, in respect of its activities –

- (a) provide to the Horse Racing Division, a monthly report of race meetings that shall include any proposed developments and any completed improvement to its premises;
- (b) submit to the Horse Racing Division an annual report on such date as the Division may determine;
- (c) comply with the Code of Corporate Governance, guidelines issued under the Financial Reporting

Act, as well as fit and proper person guidelines issued by the Authority.

(3) No person shall hold, directly or indirectly, more than 50 per cent of the shares in a horse racing organiser unless the person complies with this section and other applicable requirements of this Act.

(4) The Horse Racing Division may, where a person –

- (a) holds, directly or indirectly, more than 50 per cent of the shares in a horse racing organiser; and
- (b) does not comply with this section and other applicable requirements of this Act,

direct that person to divest his shareholding in the horse racing organiser so that he holds not more than 50 per cent of the shares in that horse racing organiser.

(j) by repealing section 32;

(k) by repealing section 33 and replacing it by the following section –

33. Payment of fees to Horse Racing Organiser

A totalisator operator, a bookmaker, a sweepstakes organiser or an operator of dart games shall pay to a horse racing organiser such fees as the Board may, from time to time, determine.

(l) in section 46, by adding the following new subsection –

(4) Every bookmaker may operate, within his approved premises and at any time during his working hours, not more than 3 terminals, out of which one shall be used exclusively for making payouts.

(m) in section 53, by repealing subsection (3) and replacing it by the following subsection –

(3) No licence shall be issued under this Part, unless –

- (a) the applicant is a company; and
- (b) the appropriate licence fee specified in the Third Schedule is paid to the Authority.

- (n) in section 58, by deleting the definition of “gross proceeds” and “net proceeds”;
- (o) in section 59(2), by adding the following new paragraph –
 - (c) The operator may conduct lottery and lottery games through remote communication on such terms and conditions as the Board may approve.
- (p) in section 73(4), by deleting the word “entertained” and replacing it by the words “entertained, unless the time periods specified in this subsection are extended, on a case to case basis, by the Authority where such time periods expire during a time of national confinement, disaster or calamity”;
- (q) by inserting, after Part XVA, the following new part –

PART XVI – *LOTERIE VERT* OPERATOR

86. Interpretation

In this Part –

“operator” means the holder of the exclusive right to the mark “*Loterie Vert*”.

87. Licensing of operator

The Board shall, on payment of the appropriate licence fee specified in the Third Schedule, issue a *Loterie Vert* licence to the operator on such terms and conditions as it may determine.

88. Payment to Director-General

- (1) The Loterie Vert operator shall –
 - (a) at such time as may be specified in the Fifth Schedule, pay to the Director-General the percentage of its net proceeds specified in that Schedule; and
 - (b) at the same time, submit a return to the Director-General in such form as he may approve.

(2) Where the operator fails to submit a return or pay any sum due in accordance with subsection (1), it shall be liable to pay to the Director-General, in addition to the sum due, a penalty representing 5 per cent of the sum due and interest at the rate of 0.5 per cent per month, or part of a month on the sum due, and the penalty from the date the sum due is payable to the date of payment.

- (r) in section 93B(3), by deleting the words "horse racing organiser" and replacing them by the word "licensee";
- (s) in section 96(4A), by adding the following new paragraph, the full stop at the end of paragraph (i) being deleted and replaced by a semicolon –
 - (j) an amusement machine operator.
- (t) in section 99(1), by repealing paragraph (ka) and replacing it by the following paragraph –
 - (ka) the licensee fails to comply with the relevant anti-money laundering guidelines issued by the Authority under this Act or FIU under the Financial Intelligence and Anti-Money Laundering Act;
- (u) in section 116, by inserting, after the words "section 60(1A)", the words ", 88(1)(b)";
- (v) in section 117, by inserting, after the words "section 60(1A)" the words ", 88(1)";
- (w) in section 119(1)(a), by inserting, after the words "section 60(1A)", the words "or 88(1)";
- (x) in section 119A –
 - (i) in subsection (1), by deleting the words "unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act" and replacing them by the words "unless, in the opinion of the Director General, there is fraud or wilful neglect or the person has not submitted a return under section 60(1A), 86C or 115";
 - (ii) by repealing subsections (2) and (3);

- (y) in section 120(2) –
- (i) by inserting, after the words “section 60(1B)”, the words “or 88(2)”;
 - (ii) by deleting the words “section 60(1A)” and replacing them by the words “section 60(1A) or 88(1)”;

- (z) by deleting the heading and replacing by the following heading –

134D. Offering bet-related service without holding licence

- (aa) by adding, after section 134D, the following new sections –

134E. Bookmaker operating illegally

(1) No bookmaker licensed to conduct fixed odds betting on local races shall conduct his fixed odds betting activities at a place other than his usual place of business.

(2) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 5 years.

134F. Person having stake in horse racing organiser placing bet on activity organised by horse racing organiser

(1) No person having a stake in a horse racing organiser shall place a bet on a horse race organised by that horse racing organiser.

(2) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 5 years.

134G. Holder of personal management licence placing bet with unlicensed person offering bets on local races

(1) No holder of a personal management licence shall place a bet with a person who offers bets on local races without holding a bookmaker licence.

(2) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not

exceeding 5 million rupees and to imprisonment for a term not exceeding 5 years.

(ab) in section 165, by adding the following new subsection –

(18) Notwithstanding section 114(1) and (8), the due date for the submission of the return and payment of tax by a licensee of a casino, a gaming house, a gaming machine, a limited payout machine or an amusement machine for the month of February 2021 and March 2021 shall be 30 September 2021.

(ac) in the Third Schedule, in CATEGORY 4, in the second column –

(i) by deleting the words “3,500,000 in respect of the principal place of business” and replacing them by the words “3,500,000, in respect of the principal place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months”;

(ii) by deleting the words “40,000 in respect of every other additional place of business” and replacing them by the words “40,000, in respect of every other additional place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months”;

(ad) in the Fourth Schedule, by adding the following new item –

<i>Loterie Vert</i> Operator under Part XVI	5,000,000
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(ae) in the Fifth Schedule –

(i) in the heading, by inserting, after the words “**Sections 60(1)(d)**”, the words “, **88(1)(a)**”;

(ii) in Part I –

(A) by deleting the figure “12” wherever it appears and replacing it by the figure “14”;

(B) in CATEGORY 5, by adding the following new item, the existing provision being numbered as item 1 –

2. <i>Loterie Vert</i> Operator	47.16 per cent of net proceeds	Not later than 7 days after the end of every quarter
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36. Human Resource Development Act amended

The Human Resource Development Act is amended –

(a) in section 18 –

(i) in subsection (3) –

(A) by repealing paragraph (d);

(B) in paragraph (e), by deleting the word “Ministry” wherever it appears and replacing it by the words “Director-General”;

(C) in paragraph (f), by deleting the words “be credited by the Ministry” and replacing them by the words “be remitted by the Director-General to the Ministry in order to be credited”;

(ii) in subsection (6), by adding the following new definition, the full stop at the end of the definition of “Ministry” being deleted and replaced by a semicolon –

“tourism sector” means any business or activity specified in Sub-part B of Part I of the Twelfth Schedule to the Income Tax Regulations 1996.

(b) in section 22 –

(i) in subsections (2) to (4), by deleting the word “Ministry” wherever it appears and replacing it by the words “Ministry or Council, as the case may be”;

(ii) in subsection (5), by deleting the word “Ministry” and replacing it by the words “Ministry or Council, as the case may be,”.

37. Immigration Act amended

The Immigration Act is amended –

(a) in section 2 –

- (i) by deleting the definition of “dependent child” and replacing it by the following definition –

“dependent child” means a child, stepchild or lawfully adopted child of a person and who is –

- (a) wholly dependent on the person;
- (b) unmarried; and
- (c) not engaged in any gainful activity;

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

“family occupation permit” means a permit issued under section 9CA;

“Invest Hotel Scheme” means the Invest Hotel Scheme prescribed under the Economic Development Board Act;

- (b) in section 5(1) –

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

- (ga) he is a person who purchases or otherwise acquires an apartment used, or available for use, as residence, in a building of at least 2 floors above ground floor, provided the purchase price is not less than 375,000 US dollars or its equivalent in any other hard convertible foreign currency where the exchange rate to be used to calculate the US dollar equivalent shall be the selling rate in force at the time of signature of the title deed;

- (ii) by repealing paragraphs (h), (ha) and (hb) and replacing them by the following paragraphs –

- (h) he is the holder of an occupation permit issued under section 9A;

- (ha) he is the holder of a residence permit as a retired non-citizen issued under section 9B; or
 - (hb) he is the holder of a family occupation permit issued under section 9CA;
 - (iii) in paragraph (i), by deleting the words “(h) or (ha) applies” and replacing them by the words “(ga), (h) or (ha) applies, provided that this paragraph shall not apply to a young professional”;
 - (iv) by adding the following paragraph, the full stop at the end of paragraph (i) being deleted and replaced by a semicolon –
 - (j) he is a person working for the family unit in relation to a person to whom paragraph (hb) applies.
- (c) in section 5A –
 - (i) in subsection (1) –
 - (A) by repealing paragraph (a);
 - (B) by repealing paragraph (aa) and replacing it by the following paragraph –
 - (aa) he satisfies the criteria specified –
 - (i) in item 1 of Part IV of the First Schedule to the Economic Development Board Act; or
 - (ii) in item 2, 3, 4 or 5 of Part IV of the First Schedule to the Economic Development Board Act, provided that he makes an application within a period of 6 months after satisfying the criteria;
 - (C) in paragraphs (b), (c) and (e), by deleting the words “paragraph (a), (aa)” and replacing them by the words “paragraph (aa)”;

- (ii) by repealing subsections (5), (5A), (5AA);
- (iii) in subsection (5AB) –
 - (a) by deleting the words “subsections (5), (5A) and (5AA)” and replacing them by the words “subsection (1)(aa)”;
 - (b) by deleting the words “Part III” and replacing them by the words “Part V”;
- (iv) in subsection (5B), by deleting the words “subsection (5), (5A), (5AA) or (5AB)” and replacing them by the words “subsection (1)(aa)”;
- (v) by inserting, after subsection (5B), the following new subsection –

(5C) A permanent residence permit granted under subsection (1)(aa) or (5AB) and valid on 1 September 2020 shall be valid for a period of 20 years as from the date of the issue of the permanent residence permit.

- (vi) in subsection (6), by deleting the words “subsection (5), (5A), (5AA)” and replacing them by the words “subsection (1)(aa)”;
- (vii) by adding the following new subsection –

(7) Any investor, professional or self-employed holding the status of a permanent resident may, on application under this section, be granted a permanent residence permit under the category of retired non-citizen in replacement of his status as permanent resident for the remaining period of its validity, provided that he has a monthly disposable income of USD 1500 or its equivalent in any other hard convertible foreign currency.

- (d) in section 6, by repealing subsection (1A) and replacing it by the following subsection –

(1A) Where a person has acquired the status of resident under section 5(1)(g), (ga), (h), (ha) or (hb), he shall cease to be a resident where he is certified by the Economic Development Board to have ceased to satisfy the requirements of the Integrated Resort Scheme, Real Estate Scheme, Invest Hotel Scheme, Property Development Scheme or Smart City Scheme or the criteria and

conditions of registration, under the Economic Development Board Act.

- (e) in section 6A –
 - (i) in subsection (1)(b), by repealing subparagraph (i) and replacing it by the following subparagraph –
 - (i) who is referred to in section 5A(1)(aa) or is a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme has ceased to satisfy the conditions attached to the permanent resident permit;
 - (ii) in subsections (1)(c), (5) and (8), by deleting the words “section 5A(1)(a)” and replacing them by the words “section 5A(1)(aa);
- (f) in section 9A –
 - (i) by repealing subsection (1A) and replacing it by the following subsection –

(1A) The spouse of the holder of an occupation permit may, on application, be granted an occupation permit.
 - (ii) in subsection (4) –
 - (A) by deleting the words “within 2 working days of the date of receipt of the application” and replacing them by the words “within 5 working days of the date of receipt of the complete application”;
 - (B) in paragraph (a) –
 - (I) by repealing subparagraph (ii) and replacing it by the following subparagraph, the word “or” at the end of subparagraph (i) being deleted –
 - (ii) in the case of a professional, for the period specified in his contract of employment or for a

period of 10 years,
whichever is lesser; or

(II) by adding the following new subparagraph –

(iii) in the case of a young professional, for the period specified in his contract of employment or for a period of 3 years, whichever is lesser;

(iii) in subsection (6), by deleting the words “within 2 working days of the date of receipt of the application” and replacing them by the words “within 5 working days of the date of receipt of the complete application”;

(iv) in subsection (7), by deleting the figure “2” and replacing it by the figure “5”;

(g) by inserting, after section 9C, the following new section –

9CA. Family Occupation Permit

(1) Notwithstanding section 5 and the Non-Citizens (Employment Restriction) Act, a non-citizen may, through the Economic Development Board, apply to the immigration officer for a family occupation permit authorising –

(a) the applicant, his spouse, dependent child, parent, other dependent or such other person working exclusively for the family unit, as may be approved by the immigration officer, to become a resident for a period of 10 years, provided that the criteria specified in Part II of the First Schedule to the Economic Development Board Act are satisfied;

(b) the applicant or his spouse, to carry out any occupation in Mauritius for reward or profit or take up employment in Mauritius; and

(c) such persons working for the family unit, as may be approved by the immigration officer, to take up employment with the applicant for the

purposes of attending to the needs of the family.

- (2) The application under subsection (1) shall –
- (a) include such information, documents and particulars as may be required and specified in the form of application;
 - (b) include particulars of the spouse, dependent child, parent, other dependent and of the persons working for the family unit; and
 - (c) be accompanied by the prescribed fee.

(3) The provisions of section 9A in relation to the procedure for an application shall apply to this section with such modifications, adaptations and exceptions as may be necessary.

- (h) by repealing section 9F and replacing it by the following section –

9F. Sharing of information

(1) Notwithstanding any other enactment, an immigration officer shall, through its electronic system or any other appropriate means, share with –

- (a) another public sector agency such information as may be mutually agreed upon, including, in relation to –
 - (i) a non-citizen, his name, address and date of arrival in, and date of departure from, Mauritius; and
 - (ii) a citizen of Mauritius, his name, and address and date of departure from, and date of arrival in, Mauritius;
- (b) the Financial Intelligence Unit any other information in addition to those specified in paragraph (a) and which the Financial Intelligence Unit requires in the discharge of its functions.

(2) Subject to subsection (3), no public sector agency, other than the Financial Intelligence Unit, shall disclose any information obtained pursuant to subsection (1) to a third party.

(3) A public sector agency may, with the approval of the immigration officer, disclose any information obtained pursuant to subsection (1) to a third party.

- (i) in section 9H(1), by repealing paragraph (b), the word “and” being added at the end of paragraph (a).

38. Income Tax Act amended

The Income Tax Act is amended –

- (a) in section 2 –

- (i) by deleting the definition of “charitable institution” and replacing it by the following definition –

“charitable institution” means an entity which is approved by the Director-General under section 49D;

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

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

“CSG” means CSG payable under the National Pensions Act;

“social contribution” means the social contribution payable under the Social Contribution and Social Benefits Act 2021;

- (b) in section 26(1)(g), by inserting, after the words “foreign tax”, the words “, levy imposed in accordance with section 114 of the Gambling Regulatory Authority Act”;

- (c) in section 27 –

- (i) in subsection (6), by deleting the word “Where” and replacing it by the words “Subject to subsection (6B), where”;

- (ii) by inserting, after subsection (6A), the following new subsection –

(6B) Where, in an income year, a person claims an income exemption threshold in respect of Category B, Category C, Category D or Category E and the dependents in

respect of whom he has claimed the deduction includes a bedridden next of kin, the benefits derived by the bedridden next of kin under the National Pensions Act, in that income year, shall –

- (a) be excluded in the calculation of the net income and exempt income of the bedridden next of kin under subsection (5); and
- (b) not be included in the net income of the person claiming the deduction under this section.

(d) by inserting, after section 27D, the following new sections –

27DA. Donation to charitable institutions

(1) Subject to this section, where, in an income year, an individual has made a donation through electronic means to a charitable institution, he shall be entitled to deduct from his net income for that income year, the amount donated or 30,000 rupees, whichever is lower.

(2) No deduction shall be allowed under this section in an income year where, in respect of that income year, the charitable institution has failed to submit a return under section 123F, unless the individual making the donation provides evidence that such donation has been made.

27DB. Contribution to approved personal pension schemes

Where, in an income year, an individual has contributed to an individual pension scheme approved by the Financial Services Commission under the Insurance Act for the provision of a pension for himself, he shall be entitled to deduct from his net income for that income year, the amount contributed or 30,000 rupees, whichever is lower.

- (e) in sections 27C(1), 27E(1) and 27H(1), by deleting the words “and 27D” and replacing them by the words “27D, 27DA and 27DB”;
- (f) by inserting, after section 27H, the following new section –

27J. Contribution to National COVID-19 Vaccination Programme Fund

(1) Subject to this section, where an individual has, during the income year ending 30 June 2021, made a contribution to the National COVID-19 Vaccination Programme Fund, he shall be entitled to a relief by way of a deduction from his net income, after deducting any amount under sections 27, 27D, 27DA and 27DB, of the amount contributed or donated in that income year.

(2) Any unrelieved amount under subsection (1) for an income year may be carried forward and deducted against the net income of the 2 income years immediately following that income year.

- (g) in section 44B(1), by inserting, after the words “a company”, the words “, holding an Export Development Certificate issued by the Economic Development Board,”;
- (h) by inserting, after section 44C, the following new sections –

44D. Manufacturing companies engaged in medical, biotechnology or pharmaceutical sector

Where a manufacturing company –

- (a) is engaged in medical, biotechnology or pharmaceutical sector; and
- (b) holds an Investment Certificate issued by the Economic Development Board;

it shall, in an income year, be liable to income tax, on its chargeable income at the rate specified in Part II of the First Schedule, provided the company –

- (i) satisfies such conditions as may be prescribed in relation to the substance of its activities; and
- (ii) has not, in that income year, claimed a partial exemption under Part II of the Second Schedule.

44E. Higher Education Institutions set-up in Mauritius

Where a higher education institution registered under the Higher Education Act is set up in Mauritius, it shall, in an income

year, be liable to income tax on its chargeable income at the rate specified in Part II of the First Schedule.

- (i) in section 46, by repealing subsection (3);
- (j) in section 49A, by repealing subsections (2) and (3);
- (k) by inserting, after section 49C, the following new section –

49D. Charitable institution

The Director-General may, for the purpose of this Act, approve as charitable institution an entity which has objects that –

- (a) are of a public character;
 - (b) do not yield any profits to its members;
 - (c) are exclusively for –
 - (i) the advancement of religion;
 - (ii) the advancement of education;
 - (iii) the relief of poverty, sickness and disability;
 - (iv) the protection of environment;
 - (v) the advancement of human rights and fundamental freedoms;
 - (vi) the promotion of any other public object beneficial to the community; and
 - (d) are carried out either in or outside of Mauritius.
- (l) in section 50D, by repealing subsection (1) and replacing it by the following subsection –
- (1) The income tax payable under section 50B shall be calculated on the chargeable income ascertained under section 50C at the appropriate rate applicable under Part II or IV of the First Schedule.
- (m) in section 50L –

- (i) in subsection (1), by deleting the words “Every company” and replacing them by the words “Subject to subsection (1A), every company”;
- (ii) by inserting, after subsection (1), the following new subsection –

(1A) Subsection (1) shall not apply to a company with respect to an income year where, for the preceding income year, the company has elected to pay a presumptive tax under section 111V.
- (iii) in subsection (2)(b)(ii), by inserting, after the words “Part A”, the words “and Part AA”;
- (n) in section 57, by deleting the words “24A and 24B and 27H” and replacing them by the words “24A, 24B, 27H and 27J”;
- (o) by inserting, after section 65A, the following new section –

65B. Expenditure incurred on specialised software and systems

(1) Subject to subsection (2), where, in an income year, a company incurs expenditure for the acquisition of specialised software and systems, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

(2) Where a company claims a deduction in respect of specialised software and systems under this section, it shall not be entitled to annual allowance in respect of the expenditure under section 63.

(3) In this section –

“specialised software and systems” means such software and systems as may be prescribed.

- (p) by inserting, after section 67K, the following new sections –

67L. Expenditure incurred by manufacturing companies on products manufactured locally by small enterprises

Where a manufacturing company whose annual turnover exceeds 100 million rupees in an income year incurs any expenditure on the direct purchase of products manufactured locally by small and medium enterprises whose turnover does not exceed 50 million rupees, it shall be allowed, in that income year,

an additional deduction of 10 per cent of the amount of expenditure so incurred.

67M. Tax credit to medical, biotechnology or pharmaceutical companies

(1) Subject to this section, where a manufacturing company engaged in medical, biotechnology or pharmaceutical sector has incurred in an income year capital expenditure for the acquisition of patents, it shall be allowed a tax credit by way of deduction from the income tax otherwise payable by it of an amount equal to 100 per cent of the expenditure so incurred.

(2) Subject to subsection (3), where the deduction under subsection (1) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(3) No deduction under subsection (2) in respect of an expenditure shall be carried forward beyond a period of 5 consecutive income years starting from the income year in which the expenditure was made.

(4) Where a tax credit under subsection (1) has for any income year been allowed and within 5 years following that income year –

- (a) the company ceases to be engaged wholly or mainly in the qualifying activity; or
- (b) the company sells or otherwise transfers the patent,

an amount equal to the tax credit or the proportionate part of the tax credit allowed under this section shall be included in the income tax payable by the company in the income year in which the cessation, sale or transfer takes place.

(5) The tax credit allowed under this section shall be in addition to the allowances to which the company is entitled under section 63.

(6) No tax credit shall be allowed under this section to a company where a deduction under section 67K has been claimed.

67N. Expenditure on international accreditation

Where a company is registered as a health institution under the Private Health Institutions Act, it may, in an income year, deduct from its gross income twice the amount of any direct expenditure incurred in that income year relating to international accreditation.

67P. Market research and product development for African market

(1) Subject to subsection (2), where, in an income year, a manufacturing company incurs expenditure on market research and product development for the African market, it may deduct, from its gross income, twice the amount of such expenditure incurred in that income year.

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

(q) by inserting, after section 73A, the following new section –

73B. Premium Visa

(1) Notwithstanding sections 5, 73 and 74 but subject to subsection (2), where an individual holding a premium visa derives income for work performed remotely from Mauritius, that income shall be deemed to be derived by him in Mauritius when it is remitted in Mauritius.

(2) Where a holder of a premium visa spends money in Mauritius through the use of his foreign credit or debit card, the amount so spent shall be deemed not to have been remitted in Mauritius.

(3) Where a holder of a premium visa deposits money in a bank account in Mauritius, he shall be liable to income tax on such deposits unless a declaration is made to the effect that the required tax has been paid on that income in his country of origin or residence.

(4) In this section –

“premium visa” means a visa issued by the passport officer to a non-citizen upon recommendation of the Economic Development Board established under the Economic Development Board Act.

- (r) in section 74(1)(f), by inserting, after the word “shares”, the words “in a company resident in Mauritius”;
- (s) in section 75 –
 - (i) by inserting, after the words “in Mauritius” wherever they appear, the words “or from Mauritius”;
 - (ii) by inserting, after subsection (1), the following new subsection –
 - (1A) For avoidance of doubt, subsection (1) shall apply to all business or income earning activities carried out in Mauritius or from Mauritius since the commencement of this Act.
 - (iii) in subsection (2), by inserting, after the words “in Mauritius”, the words “or from Mauritius”;
- (t) in section 108, by deleting the words “in accordance with Part IV of the First Schedule” and replacing them by the words “at the rate as applicable in Part I of the First Schedule”;
- (u) in section 111O, in the definition of “Operator”, by inserting, after the words “Mauritius National Lottery Operator”, the words “, operator of the Loterie Vert”;
- (v) by inserting, after section 112, the following new section –

112A. Simplified return by Self-Employed individuals

(1) Subject to this Act, where, in an income year, a person is a self-employed and is not required to submit a return under section 112, he shall, in respect of that income year, submit electronically to the Director-General, not later than 15 October following that income year, a return, in such form and manner as the Director-General may determine, specifying –

- (a) the net income derived from any business;
- (b) any other income derived; and
- (c) such other particulars as may be required by the Director-General.

(2) Where, in an income year, a person is required to submit a return under subsection (1), he shall continue to submit a return in respect of every succeeding year unless otherwise authorised in writing by the Director-General.

(3) Where, in an income year, a person is required to submit a return under subsection (1) and is not likely, in the future, to be liable to submit a return, he may apply to the Director-General to waive the obligation to submit a return under this subsection.

(4) The Director-General may, on application made by a person under subsection (3), waive the obligation of the person to submit a return under subsection (1), on such conditions as the Director-General may determine.

(5) In this section –

“self-employed” means an individual who derives gross income specified in section 10(1)(b).

(w) in section 116D, by adding the following new subsection –

(2) For avoidance of doubt, subsection (1) shall not apply to a limited partnership or limited liability partnership incorporated under the laws of a foreign country.

(x) in section 121(1), by deleting the words “section 112” and replacing them by the words “section 112, 112A”;

(y) in section 123(1) and (2), by inserting, after the word “writing” wherever it appears, the words “or sent electronically”;

(z) in section 123A –

(i) in subsection (1), by deleting the words “unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue Authority Act” and replacing them by the words “unless a return of income under section 112, 116 or 119, as the case may be, in respect of a year of assessment, has not been submitted by a taxpayer or in case of fraud;

(ii) by repealing subsections (2) and (3);

(aa) in section 123D –

(i) in subsection (1)(a) –

- (A) in subparagraph (i), by deleting the words “500,000 rupees” and “4 million rupees” and replacing them by the words “250,000 rupees” and “2 million rupees”, respectively;
- (B) in subparagraph (ii), by deleting the words “one million rupees” and “8 million rupees” and replacing them by the words “500,000 rupees” and “4 million rupees”, respectively;
- (ii) in subsection (2)(a), by deleting the words “200,000 Mauritian rupees” and replacing them by the words “100,000 Mauritian rupees”;
- (iii) in subsection (3)(a), by deleting the words “500,000 rupees” and replacing them by the words “250,000 rupees”;
- (ab) in section 123E –
 - (i) in subsection (1), by deleting the words “50,000 rupees” and replacing them by the words “20,000 rupees”;
 - (ii) in subsection (3), by inserting, after the word “Lottery”, the words “, operator of the Loterie Vert”;
- (ac) by inserting, after section 123E, the following new section –

123F. Statement of donation received

Subject to this section, every charitable institution which receives donations from any person shall, with respect to every income year, on or before 15 August immediately following that income year, submit to the Director-General, electronically, a statement, in such form and manner as may be determined by him, giving the details of the donations received and stating –

- (a) the NIC number of the individual, or in any other case the Business Registration Number, and the name of the person making the donation;
- (b) the amount donated; and
- (c) any other particulars as may be required by the Director-General.
- (ad) in section 124 –

- (i) in subsection (1), by inserting, after the words “or in writing”, the words “, or submit electronically”;
 - (ii) in subsection (2), by inserting, after the word “writing”, the words “or sent electronically”;
- (ae) in section 125, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –
- (c) to attend a meeting through teleconferencing to give any information or explanation as may be required by him.
- (af) in section 129(1)(a), by deleting the words “section 112” and replacing them by the words “sections 112, 112A”;
- (ag) in section 130, by adding the following new subsection –
- (2) The Director-General may, at any time, make an assessment under section 129 or 129A –
 - (a) where a return of income under section 112, 116 or 119, as the case may be, in respect of a year of assessment has not been made; or
 - (b) in case of fraud.
- (ah) in section 150B –
- (i) in subsection (1), by inserting, in the appropriate alphabetical order, the following new definition –

“SME” means a small or medium enterprise –

 - (a) whose turnover, in the case of a company, for the accounting year ended in the year 2020; or
 - (b) whose turnover, in any other case, for the year ended 30 June 2020,

did not exceed 50 million rupees.
 - (ii) in subsection (10) –
 - (A) in paragraph (a), by deleting the word “Where” and replacing it by the words “Subject to paragraph (aa), where”;

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

(aa) (i) Paragraph (a) shall, subject to subparagraphs (ii) and (iii), not apply to an SME, with respect to its entitlement to the allowance for the month of March 2021 and any subsequent month.

(ii) Subparagraph (i) shall not apply where an SME carries out an activity specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996.

(iii) Where an employer being an SME, other than an SME carrying out an activity specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996, has benefited from an allowance for the period –

(A) starting on 10 March 2021 and ending on 31 March 2021; or

(B) starting on 1 April 2021 and ending on 30 April 2021, or any subsequent period,

and the employer, during such period, terminates the employment of an eligible employee, that employer shall not be entitled to any allowance in any month subsequent to that period.

(ai) in section 150C –

(i) in subsection (3), by inserting, after paragraph (e), the following new paragraph, the word “or” at the end of paragraph (e) being deleted –

(ea) in respect of a given month, he has carried out income earning activity and has not paid CSG or the social contribution, as applicable, for any one of the 3 months beginning from July 2021 that immediately precede that given month; or

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

(3A) The Director-General may refuse to pay the allowance under subsection (2) with respect to a month where the self-employed –

- (a) has carried out income earning activity and has not paid CSG or the social contribution, as applicable, for that month; or
- (b) has not submitted a return under section 112 or 112A for the income year ending 30 June immediately preceding that month.

- (aj) by inserting, after Part XIIC, the following new Part –

PART XIID – FINANCIAL ASSISTANCE FOR PAYMENT OF SALARY COMPENSATION 2021

150D. Financial Assistance for Payment of Salary Compensation 2021

- (1) In this section –

“basic wage or salary” –

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

“eligible employee” –

- (a) means an employee employed on a full-time basis –
 - (i) by an SME deriving gross income from business; or
 - (ii) by such other category of employer as may be prescribed; and

(iii) whose basic wage or salary does not exceed –

(A) 50,235 rupees where the employer is an export enterprise; or

(B) 50,375 rupees in any other case; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) an employee who is a non-citizen and is employed by an export enterprise;

(iii) an employee employed by such category of employer as may be prescribed; or

(iv) such category of employees as may be prescribed;

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

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

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

(a) 235 rupees where the employer is an export enterprise; or

(b) 375 rupees in any other case;

for each month beginning January 2021 and ending June 2022.

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

(4) No allowance shall be payable under subsection (2) –

- (a) with respect to a given month, where the application under subsection (3) is made by an employer more than 3 months from end of that given month;
- (b) with respect to a month, where the employer has not paid CSG or the social contribution, as applicable, or has not submitted the return required under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable, for that month;
- (c) with respect to an employee, where, in relation to a month, the employer has not included that employee in the return submitted for that month under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable;
- (d) with respect to a month, where the employer has been paid an allowance under section 150B with respect to that month.

(5) (a) The Director-General may, not later than one year after payment of an allowance is made under this Part, request any information or document from the employer or any employee to ascertain correctness of the information provided under subsection (3), or under the National Pensions Act or the Social Contribution and Social Benefits Act 2021, as applicable.

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

(6) Where an employer has benefited from an allowance in excess of the amount to which he is entitled under this Part or has acted in breach of subsection (5)(b), the Director-General may recover the excess amount or allowance, as the case may be, in the manner in which he would recover a tax under the Mauritius Revenue Authority Act.

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

- (a) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or

- (b) refuses to give information under subsection (5) or gives false information under this Part,

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

(ak) in section 153 –

- (i) in subsection (1), by deleting the word “Every” and replacing it by the words “Subject to subsection (4), every”;
- (ii) by adding the following new subsection –

(4) Every person carrying on business or deriving income other than emoluments shall keep at all times such books and records on its business premises as may be prescribed.

(al) in section 154(2), by repealing paragraph (e) and replacing it by the following paragraph –

- (e) exchanging information as specified in section 13(2)(ab) or (ac) of the Mauritius Revenue Authority Act;

(am) in section 159 –

- (i) in subsection (3), by deleting the words “subsection (3A)” and replacing them by the words “subsection (3B)”;
- (ii) by inserting, after subsection (3), the following new subsections, the existing subsection (3A) being renumbered as subsection (3C) –

(3A) Where an application is received under subsection (1), the Director-General may, within 30 days of the receipt of the application, request the applicant to furnish such additional documents and information as he may require for giving the ruling.

(3B) Where the Director-General requests an applicant to submit any document or information under subsection (3A), the time limit for the ruling referred to in subsection (3) shall run as from the date all documents and information has been submitted.

(an) in section 161A –

- (i) in subsection (55), by deleting the figure “2022” wherever it appears and replacing it by the figure “2027”;
- (ii) in subsection (58A), by inserting, after paragraph (a), the following new paragraphs –

(aa) Subject to paragraph (ab), where the deduction under paragraph (a) in respect of an income year exceeds the amount of income tax otherwise payable for that income year, the excess may be carried forward to the following income year.

(ab) No deduction under paragraph (aa) in respect of a capital expenditure shall be carried forward beyond a period of 10 consecutive income years following the income year in which the capital expenditure was incurred.

- (iii) by adding the following new subsections –

Extension of time for the submission of APS Statement and payment of the tax under APS

(67) Notwithstanding this Act and subject to subsection (68), where a company, other than a company specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996, is required to submit an APS Statement and pay tax under Sub-part AA of Part IV in respect of a quarter and the due date for the submission of the statement and payment of the tax for that quarter falls in any of the months of November 2020 to May 2021, it shall submit the statement and pay the tax due on or before 30 June 2021.

(68) (a) Notwithstanding this Act and subject to paragraphs (b) and (c), a company whose accounting period ends in the month of November 2020 or December 2020 shall not be required to submit an APS Statement and pay tax under Sub-part AA of Part IV in respect of the quarter ending in August 2020 or September 2020, respectively.

(b) Paragraph (a) shall not apply to a company –

- (i) where accounting period ends in the month of November 2020 or December 2020; and
- (ii) which fails to submit its return and pay tax in accordance with section 116 with respect to the accounting period ending in the month of November 2020 or December 2020.

(c) Paragraphs (a) and (b) shall not apply to a company specified in Part I of the Twelfth Schedule of the Income Tax Regulations 1996.

Waiving of obligation for the submission of CPS Statement and payment of the tax under CPS

(69) Notwithstanding this Act and subject to subsection (70), no CPS Statement is required to be submitted or tax paid, under Sub-part B of Part VIII, in respect of any CPS quarter of the income year commencing on 1 July 2020.

(70) The return required to be submitted under section 112 shall include the income derived by an individual with respect to the income year commencing on 1 July 2020 and the chargeable income and tax payable shall be calculated in relation to that year.

(71) (a) Notwithstanding the repeal of subsection 46(3), the exemption provided under that subsection shall continue to apply up to Year of Assessment 2024-2025 to any trust which –

- (i) is set up before 30 June 2021;
- (ii) qualifies under subsection 46(2); and
- (iii) deposits a declaration of non-residence for any of the income years covered by the grandfathering period with the Director-General within three months after the expiry of that income year.

- (b) Subparagraph (a) shall not apply to –
 - (i) intellectual property assets acquired from a related party after 30 June 2021;
 - (ii) intellectual property assets acquired from an unrelated party, or to such newly created intellectual property assets, after 30 June 2021;
 - (iii) income derived from such specific assets acquired, or projects started, after 30 June 2021, as the Director-General may determine.
- (c) In subparagraph (b) –
 - “intellectual property asset” includes any –
 - (i) copyright of literary, artistic or scientific work;
 - (ii) patent, trade mark, design or model;
 - (iii) plan; or
 - (iv) secret formula or process.

(72) (a) Notwithstanding the repeal of subsections (2) and (3) of section 49A, the provisions of these subsections shall continue to apply up to Year of Assessment 2024-2025 to any Foundation which –

- (i) has been set up before 30 June 2021;
- (ii) qualified under the repealed subsection 49A(2); and
- (iii) deposits a declaration of non-residence for any of the income year covered by the grandfathering

period with the Director-General within 3 months after the expiry of that income year.

- (b) Subparagraph (a) shall not apply to –
 - (i) intellectual property assets acquired from a related party after 30 June 2021;
 - (ii) intellectual property assets acquired from an unrelated party, or to such newly created intellectual property assets, after 30 June 2021;
 - (iii) income derived from such specific assets acquired, or projects started, after 30 June 2021, as the Director-General may determine.

(c) In subparagraph (b) –

“intellectual property asset” includes any –

- (i) copyright of literary, artistic or scientific work;
- (ii) patent, trade mark, design or model;
- (iii) plan; or
- (iv) secret formula or process.

(73) Notwithstanding the repeal of items 10B, 13(a), 32, 35, 37, 43, 51, 53, 54 and 55 of Sub-part C of Part II of the Second Schedule, any company having benefitted under any repealed item shall continue to benefit from that item.

(ao) in the Second Schedule –

- (i) in Part I, by deleting the item “Independent Support Programme (ISP) Limited” and replacing it by the following item –

Investment Support Programme (ISP) Limited

- (ii) in Part II –
 - (A) in Sub-part A, in item 17 –
 - (I) in sub-item (1), by deleting the figure “100” and replacing it by the figure “50”;
 - (II) in sub-item (2), by deleting the figure “5” and replacing it by the figure “10”;
 - (B) in Sub-part C –
 - (I) by deleting items 10B, 13(a), 32, 35, 37, 43, 51, 53, 54 and 55;
 - (II) in item 30(1), by repealing paragraphs (d) and (e);
 - (III) by inserting, after item 30, the following new item –
 - 30A. (1) Subject to paragraph (2), the income of a corporation holding –
 - (a) a Family Office (Single) Licence; or
 - (b) a Family Office (Multiple) Licence,which is issued on or after 1 September 2016 by the Financial Services Commission established under the Financial Services Act, provided that –
 - (i) the income is derived from the activities covered under that licence; and
 - (ii) the corporation satisfies the conditions –

(A) of minimum employment;
and

(B) relating to the substance of its activities,

as specified by the Financial Services Commission established under the Financial Services Act.

(2) The exemption shall be for a period of 10 income years as from the income year in which the corporation was granted its licence.

(IV) in item 41(a), by inserting, after the words "investment adviser", the words ", investment dealer";

(V) in item 42(a), by deleting the words "ship and aircraft leasing" and replacing them by the words –

the leasing of –

(i) ships;

(ii) aircrafts;

(iii) locomotives and trains, including rail leasing;

(VI) by adding the following new item –

56. The income derived by a Company incorporated on or after 1 July 2021 and holding an Investment Certificate issued by the Economic Development Board for a period of 8 succeeding years from the income year in which that Company is incorporated.

(ap) in the Third Schedule –

(i) in Part I –

(A) by deleting note 2 and replacing it by the following note –

2. Where a dependent under Category B, C, D or E is a child pursuing a non-sponsored full-time undergraduate course at a –

(i) tertiary educational institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or

(ii) recognised tertiary educational institution, outside Mauritius;

the person shall, in addition to the income exemption threshold he is entitled to, be eligible to an additional exemption of 225,000 rupees.

(B) in note 3, by repealing paragraph (b).

(ii) in Part II –

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

(B) by deleting the figure “10,000” wherever it appears and replacing it by the figure “15,000”;

(aq) by repealing the Ninth Schedule;

(ar) in the Tenth Schedule, by inserting, after PART A, the following new PART –

PART AA – NATIONAL HERITAGE

Restoration of a building designated as a national heritage under the National Heritage Fund Act

39. Information and Communication Technologies Act amended

The Information and Communication Technologies Act is amended –

(a) in section 2 –

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

“tariff” means the rate, fee, charge or price which a public operator offers to claim for an information and communication service which it supplies on a wholesale or retail basis;

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

“message” –

- (a) means any form of electronic communication; and
- (b) includes any other communication whether in the form of speech or other sound, data, text message, writings, images, photographs, signs, signals or code, or in any other form or combination of forms;

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

“essential facility” –

- (a) means a facility which is exclusively or predominantly provided by a single or limited number of public operators; but
- (b) does not include a facility which can feasibly be economically or technically substituted in order to provide an information and communication service;

“SIM” means a detachable, or an embedded, Subscriber Identity Module used in a device connected to a mobile network to access the services of an operator;

“universal access” means the access to an information and communication service, including a telecommunication service, that the Authority has determined should be made available, accessible and affordable to the public;

- (iv) by adding the following new definition, the full stop at the end of the definition of “universal service” being deleted and replaced by a semicolon –

“Universal Service Fund” means the Universal Service Fund established under section 21.

- (b) in section 18(1) –
 - (i) by inserting, after paragraph (i), the following new paragraph –
 - (j) regulate the registration of SIMs;
 - (ii) by adding the following new paragraph, the full stop at the end of paragraph (z) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph “(y)” being deleted –
 - (aa) determine facilities which are essential facilities.
- (c) in section 21 –
 - (i) in subsection (1) –
 - (A) in paragraph (b), by deleting the words “universal service.” and replacing them by the words “universal service and universal access in accordance with paragraph (c); and”;
 - (B) by adding the following new paragraph –
 - (c) out of which payments shall be made exclusively towards universal service projects and universal access projects.
 - (ii) by inserting, after subsection (1), the following new subsection –
 - (1A) A public operator designated to implement a universal service project or universal access project shall be exempted from the applicability of section 31 for the provision of the designated universal service and universal access.
- (d) in section 24, by repealing subsection (9) and replacing it by the following subsection –

(9) (a) No licence shall be issued or renewed under this section unless the prospective licensee –

(i) pays such fee and furnishes such bank guarantee as may be prescribed; and

(ii) pays, in case the prospective licensee is the holder of any other licence issued under this section, any outstanding amount due on that licence.

(b) Where fees, in respect of a licence, remain unpaid for a period of one year, the licence shall lapse.

(e) in section 26(e), by inserting, after the word “direction”, the words “, including but not limited to guidelines and determinations”;

(f) in section 28 –

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

(2) (a) A network licensee who intends to have access to the network of another network licensee shall make an application, in writing, to the network licensee.

(b) The application referred to in paragraph (a) shall be copied to the Authority.

(ii) in subsection (4), by repealing paragraph (b) and replacing it by the following paragraph –

(b) Where an interconnection agreement is negotiated before any charging principles have been prescribed or rates of interconnection have been determined by the Authority, the agreement shall, where appropriate, be amended by the parties to comply with any charging principles or rates of interconnection that may subsequently be prescribed or determined, respectively.

(iii) by adding the following new subsection –

(9) For avoidance of doubt, section 31 shall not apply for the determination of the rates of interconnection for information and communication services under this section.

- (g) in section 29 –
 - (i) by inserting, after subsection (2), the following new subsection –
 - (2A) (a) Notwithstanding subsection (2), the public operator shall –
 - (i) negotiate the terms and conditions of the access, including the tariffs to be charged under section 31;
 - (ii) not refuse to give access to an essential facility when it is economically and technically feasible to do so.
 - (ii) by adding the following new subsection –
 - (7) Where an essential facility is the subject matter of an arbitration, the Authority may, as part of the award, direct the public operator to provide access to the essential facility on terms reasonably required.
- (h) in section 31(1), by deleting the words “days before the implementation” and replacing them by the words “working days before the proposed implementation”;
- (i) in section 34(2), by repealing paragraph (f) and replacing it by the following paragraph –
 - (f) a representative of the private sector;
- (j) by inserting, after section 45A, the following new section –

45B. Importation, possession and use of devices in GMPCS system

 - (1) No person shall –
 - (a) use;
 - (b) possess; or

(c) import or cause to import,

a phone, a router or any other device that may be connected to a GMPCS system.

(2) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to penal servitude for a term not exceeding 20 years.

(3) A person shall not be liable under subsection (1) where he has been duly authorised by the Authority to use, import, possess, import or cause to import such phone, router or such other device to connect to a GMPCS system.

(4) A person who, on the commencement of this section, is in possession of a phone, a router or any other device that may be connected to a GMPCS system shall, not later than 30 days after the commencement of this section, make an application for the appropriate licence under section 24.

(5) Any person who fails to comply with subsection (4) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to penal servitude for a term not exceeding 20 years.

(6) In this section –

“GMPCS system” means any satellite system, whether fixed or mobile, broadband or narrow-band, global or regional, geostationary or non-geostationary, existing or planned, providing telecommunication services directly to end users from a constellation of satellites.

(k) in section 46 –

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

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

(A) by repealing paragraph (ga) and replacing it by the following paragraph –

(ga) uses a telecommunication equipment, an information and communication service, a telecommunication service or information

and communication technologies to send, transmit, transfer, post, publish, deliver, show or otherwise communicates by means of the telecommunication equipment a message which is obscene, indecent, offensive, abusive, threatening, menacing, false or misleading, which is likely to cause or causes harm to a person;

- (B) by repealing paragraph (h);
- (C) by repealing paragraph (ha) and replacing it by the following paragraph –

- (ha) uses a telecommunication equipment, an information and communication service, a telecommunication service or information and communication technologies to impersonate, or by any other means impersonates, another person which is likely to cause or causes harm to that person;

- (iii) by adding the following new subsections –

- (2) In determining whether harm was caused or was likely to be caused to an alleged victim, the Court may take into account any factor it considers relevant, including –

- (a) the extremity of the language used;
 - (b) the age and characteristics of the alleged victim;
 - (c) whether the message was anonymous;
 - (d) whether the message was repeated;
 - (e) the extent of circulation of the message;
 - (f) the context in which the message appeared;
 - (g) whether the message would cause harm or would likely to cause harm to an

ordinary reasonable person in the position of the alleged victim.

(3) In this section –

“harm” includes serious emotional distress.

(l) in section 48(2), by inserting, after paragraph (c), the following new paragraph –

(ca) for the registration of SIMs;

40. Insolvency Act amended

The Insolvency Act is amended –

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

“relevant Acts” has the same meaning as in the Financial Services Act;

(b) in section 117, by inserting, after subsection (4), the following new subsection –

(4A) (a) The Chief Executive of the Financial Services Commission may, for the purpose of discharging his functions under the relevant Acts, make a written request for information to a liquidator.

(b) Where a liquidator is in possession of information requested under paragraph (a), he shall provide that information to the Chief Executive of the Financial Services Commission.

41. Insurance Act amended

The Insurance Act is amended –

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

6A. National Insurance Claims Database

(1) Notwithstanding any other enactment, the Commission may, for the purpose of promoting confidence in the insurance industry and ensuring the fair treatment of policy holders, establish a National Insurance Claims Database and require, on

such terms and conditions as it may determine, an insurer which provides motor insurance business to furnish, at such time and in such manner as it may determine, such data relating to any claim or other information as it may require for the purpose of –

- (a) maintaining a database on insurers, policy holders, beneficiaries or third party claimants and such other information which may assist in maintaining fair, safe, stable and efficient insurance markets for the benefit and protection of the public;
- (b) collecting, consolidating and collating information, pertaining to insurance business, on insurers, policy holders, beneficiaries or third party claimants;
- (c) storing information collected, electronically or otherwise, in such manner as it may determine;
- (d) disclosing or granting access to information collected to such person or institution as it may approve, subject to such terms and conditions as it may determine; and
- (e) assisting the Commission in the discharge of its functions under this Act.

(2) Subject to subsection (3), information collected under this section shall be used for the purpose of attaining the objectives of the National Insurance Claims Database and shall be kept confidential by the Commission and any person or institution to whom or which information is disclosed or access is granted.

(3) Any duty of confidentiality imposed on any person or institution under any enactment shall not apply where the information is required for transmission to the National Insurance Claims Database for the attainment of the objectives of the National Insurance Claims Database.

(4) The Commission may impart, on such terms and conditions as it may determine, information maintained in the National Insurance Claims Database to –

- (a) such bodies as it considers appropriate for insurance dispute resolution purposes;

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

(5) Any person or institution accessing information from the National Insurance Claims Database shall use the information exclusively for the purposes of insurance policy underwriting, claims processing, claims administration or claims settlement, and upon a request from a claimant, beneficiary or policyholder, shall disclose to the initiator of the request information retrieved from the National Insurance Claims Database on the person or claim.

(6) Any person or institution processing an application for a claim shall have, for the purpose of processing the application, recourse to the information from the National Insurance Claims Database and shall inform the customer that all available information will be used for processing the application.

(7) Where an insurer or any other person fails to comply with a requirement imposed under this section, the Commission may, after giving the insurer or person, as the case may be, an opportunity to make representations, issue a direction to the person or insurer to take all necessary actions for compliance with this section and –

- (a) where the person does not comply with a direction issued, the Commission may impose a penalty or charge not exceeding 50,000 rupees for each day on which a breach of this section has occurred and occurs and the penalty or charge may be recovered by deduction from any balance or money owed to the Commission as if it were a civil debt; or
- (b) refer the matter to the Enforcement Committee on the ground that the insurer or person is carrying on business in a manner which is contrary to the interests of the public and the financial services sector.

(8) The Commission may, for the purpose of administering the National Insurance Claims Database, impose the payment of such fee as may be specified in FSC Rules.

- (b) in section 71, by inserting, after subsection (1), the following new subsection –

(1A) An insurer shall at all times ensure that its insurance agents are in good standing in terms of fees and reporting obligations;

- (c) in section 72, by inserting, after subsection (3), the following new subsection –

(3A) (a) Notwithstanding subsections (2) and (3), the following persons–

- (i) every company duly licensed to act as an insurance agent and which is a small private company as defined in the Companies Act; and
- (ii) every natural person duly licensed to act as insurance agent

shall submit to the Commission, not later than 3 months after the expiry of each balance sheet date and with reference to that year, a financial summary containing the information specified in the Fifth Schedule.

- (b) In paragraph (a) –

“balance sheet date”, in relation to a natural person referred to in subparagraph (ii), means 30 June in any year.

- (d) by inserting, after section 78, the following new section –

78A. Other insurance professionals

The Minister may, by regulations, provide for the licensing of other insurance professionals and the conduct of their business.

- (e) in section 86, by adding the following new subsection –

(5) The Commission may, in FSC Rules, provide for an application by an insurer of the bonus and malus adjustments to the pricing of premiums.

- (f) by repealing section 122 and replacing it by the following section –

122. Power to extend time limit

Where, upon written application made by a person, the Commission is satisfied that such person was unable to comply with the provisions governing time limits of this Act, the FSC Rules and guidelines due to a just or reasonable cause, the Commission may, by notice to the person, extend the time limit to such time and on such conditions as it may determine.

- (g) by inserting, after section 122, the following new section –

122A. Exemptions and modifications

(1) The Commission may, by rules or otherwise, exempt a person or any class of persons from the requirements of section 72.

(2) For the avoidance of doubt, the Commission may exercise its powers under subsection (1) in relation to any past obligations under section 72.

(3) An exemption under this section may be granted subject to such terms and conditions as the Commission may determine.

- (h) by adding the Fifth Schedule set out in the Ninth Schedule to this Act.

42. Interpretation and General Clauses Act amended

The Interpretation and General Clauses Act is amended –

- (a) in section 2, by deleting the definition of “COVID-19 period” and replacing it by the following definition –

“COVID-19 period” means –

- (a) for the year 2020, the period starting on 23 March 2020 and ending on 1 June 2020 or ending on such later date as the Prime Minister may prescribe;
- (b) for the year 2021 –

- (i) the period starting on 10 March 2021 and ending on 30 April 2021 or ending on such later date as the Prime Minister may prescribe;
 - (ii) in respect of a Temporary Restrictions of Movement Order made after 30 April 2021 by the Prime Minister under section 3 of the Quarantine Act 2020, the period starting on the date the Order took effect and ending on the date the Order lapsed or ending on such later date as the Prime Minister may prescribe; or
 - (iii) for such other period as the Prime Minister may prescribe; or
 - (c) for any subsequent year, such other period as the Prime Minister may prescribe;
- (b) in section 39A, by repealing subsection (1) and replacing it by the following subsection –

(1) Where, under an enactment, a time is imposed to institute or lodge judicial proceedings and the time expires, or falls wholly or partly, during the COVID-19 period for the year 2021 or any other subsequent year, the judicial proceedings may, notwithstanding the time imposed, be instituted or lodged not later than 30 days after the commencement of this subsection.

- (c) by adding the following new section –

48. Regulations

The Prime Minister may, by regulations, prescribe anything that is required to be prescribed under this Act.

43. Land Drainage Authority Act amended

The Land Drainage Authority Act is amended –

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

“drainage infrastructure” means man-made drains, culverts, bridges, fords, swales, retention ponds and cut-off drains;
- (b) in section 6, by repealing paragraph (b) and replacing it by the following paragraph –

- (b) where drainage infrastructure is not upgraded or maintained –
 - (i) direct the relevant stakeholder to upgrade or maintain the infrastructure; and
 - (ii) in case of non-compliance with subparagraph (i), issue an enforcement notice to the relevant stakeholder.
- (c) in section 22, by adding the following new subsection –
 - (3) Any person who fails to comply with an enforcement notice under section 6(b)(ii) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 20,000 rupees and to imprisonment for a term not exceeding 12 months.

44. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –
 - “VAT” has the same meaning as in the Value Added Tax Act;
- (b) in section 3(1), by inserting, after the words “value of the property”, the words “, exclusive of VAT,”;
- (c) in section 4 –
 - (i) in subsection (1), in paragraphs (a) and (b), by inserting, after the words “value of any property”, the words “, exclusive of VAT,”;
 - (ii) in subsection (7) –
 - (A) in paragraph (a) –
 - (I) in subparagraph (i), by deleting the words “, or 50,000 US dollars, or its equivalent in any other hard convertible foreign currency, whichever is the higher”;
 - (II) in subparagraph (ii), by deleting the words “, or 25,000 US dollars, or its equivalent in any other

hard convertible foreign currency, whichever is the higher”;

- (B) in paragraph (b) –
 - (I) in subparagraph (i), by deleting the words “, or 50,000 US dollars, or its equivalent in any other hard convertible foreign currency or in Mauritius currency, whichever is the higher”;
 - (II) in subparagraph (ii), by deleting the words “, or 25,000 US dollars, or its equivalent in any other hard convertible foreign currency or in Mauritius currency, whichever is the higher”;
- (d) in section 16, by deleting in the definition of “owner” and replacing it by the following definition –

“owner” means, in respect of a campement site situated on Pas Géométriques, the lessee of the site;
- (e) in section 26A –
 - (i) in subsection (1), by deleting the words “open market value of the leasehold rights at the rate specified in the Seventh Schedule” and replacing them by the words “open market value, exclusive of VAT, of the leasehold rights at the rate specified in Part I of the Seventh Schedule”;
 - (ii) in subsection (3), by deleting the words “(1) (b) or (c)” and replacing them by the words “(1) (b), (c) or (d)”;
- (f) in section 28(2AA) –
 - (i) in paragraph (a), by deleting the figure “3” and replacing it by the figure “5”;
 - (ii) in paragraph (b) –
 - (A) by deleting the words “one month” wherever they appear and replacing them by the words “three months”;
 - (B) by deleting the figure “3” and replacing it by the figure “5”;
- (g) in section 45A, by adding the following new subsection –

(11) Notwithstanding this Act or other any enactment, the tax on transfer of leasehold rights in State land by virtue of a deed witnessing the transfer of a built-up hotel on such State land shall be levied at the rate specified in Part II of the Seventh Schedule.

- (h) by repealing the Seventh Schedule and replacing it by the Seventh Schedule set out in the Tenth Schedule to this Act;
- (i) in the Eighth Schedule, by adding the following items and their corresponding entries, the full stop at the end of item (zl) being deleted and replaced by a semicolon –

(zm)	witnessing the transfer of land or land on which there is a building, provided that the purchaser – (i) uses the property primarily for training or breeding animals to be sold locally or for export; and (ii) is a holder of an Investment Certificate issued by the Economic Development Board;	Part II
(zn)	witnessing the transfer of land to a company provided that the company holds an Investment Certificate issued by the Economic Development Board and the land is used for the construction of a purpose-built factory for – (i) the manufacture of pharmaceutical products or medical devices; or (ii) use for conducting clinical and pre-clinical trials;	Part II and Part III
(zo)	witnessing the transfer of – (a) land, provided that the purchaser uses the land primarily for the construction or expansion of a student campus and that there is, in the deed –	Part II and Part III
	(i) an undertaking from the purchaser that the land will be used for the construction or	

	expansion of a student campus; and	
	(ii) a declaration that the higher education institution is registered under the Higher Education Act;	
	(b) land on which there is a building, provided that the purchaser uses the building primarily as a student campus or as an expansion to a student campus and that there is, in the deed –	
	(i) an undertaking from the purchaser that the building will be used as a student campus or an extension to a student campus; and	
	(ii) a declaration that the higher education institution is registered under the Higher Education Act;	
(zp)	witnessing the transfer of a residential unit in a project developed on State land under the Property Development Scheme relating to senior living, provided the developer holds a Property Development Scheme Certificate for senior living;	Part VIA
(zq)	witnessing the transfer of – (i) land, provided that the purchaser uses the land to construct a building to be used primarily to carry out the activities specified in the Tenth Schedule; or (ii) land on which there is a building, provided that the building is primarily used to carry out activities specified in the Tenth Schedule, subject to the company –	Part II and Part III

	<p>(a) being incorporated on or after 1 July 2021;</p> <p>(b) using the immovable property for business purposes; and</p> <p>(c) being a holder of an Investment Certificate issued by the Economic Development Board.</p>	
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- (j) by adding the Tenth Schedule set out in the Eleventh Schedule to this Act.

45. Landlord and Tenant Act amended

The Landlord and Tenant Act is amended –

- (a) in section 3(2A) –

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

(aa) Notwithstanding this Act, any other enactment or any other agreement, and subject to paragraph (b), non-payment of rent in respect of premises for the months of March 2021, April 2021, May 2021, June 2021, July 2021, August 2021 and such other subsequent month for the year 2021 as may be prescribed shall not constitute a breach of a tenancy agreement, provided that the rent for the months of March 2021, April 2021, May 2021, June 2021, July 2021, August 2021 and such other subsequent month as may be prescribed for the year 2021 is paid in half by end of 31 December 2021 and the remaining amount paid, in 12 equal monthly instalments, from 31 January 2022 to 31 December 2022, or such other later date as may be prescribed.

- (ii) in paragraph (b), by deleting the words “Paragraph (a)” and replacing them by the words “Paragraphs (a) and (aa)”;

- (b) in section 17, by adding the following new subsection –

(2) Notwithstanding subsection (1), the Court shall not make an order under section 16 where rent has not been paid by a tenant for the months of March 2021, April 2021, May 2021, June 2021, July 2021, August 2021 and such other subsequent month for the year 2021 as may be prescribed, provided that the rent for the months of March 2021, April 2021, May 2021, June 2021,

July 2021, August 2021 and such other subsequent month for the year 2021 as may be prescribed is paid in half by end of 31 December 2021 and the remaining amount paid, in 12 equal monthly instalments, from 31 January 2022 to 31 December 2022, or such other later date as may be prescribed.

46. Limited Liability Partnerships Act amended

The Limited Liability Partnerships Act is amended –

(a) in section 25, by adding the following new subsection –

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

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

(c) In this subsection –

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

(a) the name of the limited liability partnership, proof of registration, legal form and status, address of its registered office, basic regulating powers, including the partnership agreement, and a list of its managers; and

(b) a register of its partners containing the names of the partners and their contribution to the limited liability partnership;

“competent authority” –

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

(b) includes investigatory authorities;

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

(b) in section 41 –

(i) in the heading, by deleting the words “**and records**” and replacing them by the words “**, records, registers and other documents**”;

(ii) in subsection (3), by deleting the words “records referred to in subsection (1)” and replacing them by the words “records, registers, including the register of partners, and other documents of the limited liability partnership”;

(c) in section 45, in subsection (1) –

(i) in paragraph (b), by deleting the word “other”;

(ii) in paragraph (c), by inserting, after the words “section 41A(4)”, the words “or any provision of this Act”.

47. Limited Partnerships Act amended

The Limited Partnerships Act is amended –

(a) in section 38, by adding the following new subsection –

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

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

(c) In this subsection –

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

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

“competent authority” –

- (a) means a public body responsible for combatting money laundering or terrorist financing; and
- (b) includes investigatory authorities;

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

- (b) in section 54A, in subsection (1) –
 - (i) in paragraph (b), by deleting the word “other”;
 - (ii) in paragraph (c), by inserting, after the words “section 39(6),”, the words “or any other provision of this Act”.

48. Local Government Act amended

The Local Government Act is amended –

- (a) in section 61(3), by deleting the words “A Municipal City Council, Municipal Town Council or District Council” and replacing them by the words “A local authority, the National Development Unit through its Ministry, the Road Development Authority and such other public body as the Land Drainage Authority may designate in writing”;
- (b) in section 122 –
 - (i) in subsection (4) –

(A) by repealing paragraph (a) and replacing it by the following paragraph –

(a) Any fee payable under subsection (3) shall be paid by the person –

(i) 2 financial years after registration of the business; and

(ii) thereafter, in respect of every subsequent financial year.

(B) by inserting, after paragraph (a), the following new paragraph, existing paragraphs (b) and (c) being relettered (c) and (d), respectively –

(b) For the purpose of paragraph (a)(i), part of a financial year shall be considered as one financial year.

(ii) in subsection (6B)(a), by deleting the words “6 years” and replacing them by the words “11 years”;

(iii) by inserting, after subsection (6B), the following new subsection –

(6C) Where a person carries out a classified trade specified in Part IV of the Twelfth Schedule, he shall be exempted from the payment of the prescribed fee.

(c) by repealing section 134A and replacing it by the following section –

134A. Annual Report

(1) Every local authority shall cause to be prepared an annual report.

(2) The annual report under subsection (1) shall consist of –

(a) the financial statements in respect of the financial year to which the report relates;

- (b) a report on the performance of the local authority in respect of the previous financial year;
 - (c) a corporate governance report in accordance with the National Code of Corporate Governance; and
 - (d) the strategic direction of the local authority in respect of the next 3 financial years.
- (d) in section 136, by deleting the words “financial statements” wherever they appear and replacing them by the words “annual report”;
- (e) in section 138, by repealing subsection (4) and replacing it by the following subsection –
 - (4) The Director of Audit shall, after receipt of the approved annual report under section 136(2), submit, within 10 months of the close of every financial year, the annual report and the audit report to the Minister and to the local authority.
- (f) in section 139 –
 - (i) in the heading, by deleting the words “**financial statements**” and replacing them by the words “**annual report**”;
 - (ii) by adding the following new subsections, the existing provision being numbered as subsection (1) –
 - (2) On receipt of the report of the Director of Audit, in respect of the annual report of a Council which has been audited, the Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of every Council before the National Assembly.
 - (3) The annual report and audited accounts shall be posted on the website of the local authority.
- (g) by repealing section 142;
- (h) in the Twelfth Schedule, by inserting, after Part III, the following new Part –

PART IV

Holder of a certificate, licence, permit issued by the Tourism Authority under the Tourism Authority Act

Holder of a Global business licence issued by the Financial Services Commission and not having a physical office in Mauritius

49. Mauritius Agricultural Marketing Act amended

The Mauritius Agricultural Marketing Act is amended –

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

“article” means a fresh vegetable, fruit or flower produced in Mauritius and put for sale in a national wholesale market;

“auctioneer” means a user who holds a licence to conduct auction sales in a national wholesale market;

“employee” means an employee of the Board;

“licence” means a licence issued by the Board for operating in a national wholesale market and for the wholesale of articles in the Island of Mauritius;

“market agent” means a user that holds a licence and is mandated by a supplier of agricultural articles to sell the supplier’s agricultural articles in a national wholesale market;

“national wholesale market” means a national wholesale market operated and managed by the Board;

“records” means written entries of daily transactions undertaken at a national wholesale market, including the volume of articles received, sold and stored and their wholesale prices;

“user” means an individual who, or entity which, operates in a national wholesale market.

- (b) in section 15(2), by repealing paragraph (b) and replacing it by the following paragraph –

- (b) to stabilise the price of any product that the Board may deal in;

- (c) by inserting, after section 25A, the following new section –

25B. Functions and powers of Board relating to national wholesale market

The Board –

- (a) shall determine the criteria for the definition and classification of the users of a national wholesale market and shall define and classify such users;
- (b) shall determine the duties, responsibilities and obligations of the users;
- (c) shall determine the terms and conditions for the licensing of the users;
- (d) shall determine the fees and charges to be paid by the users for a licence and for access to, and operating in, a national wholesale market, and determine the mode and modalities of payment;
- (e) may appoint market agents for the wholesale of articles;
- (f) may, on such terms and conditions as it may determine, issue trade licences for the wholesale of fruits, vegetables and flowers;
- (g) shall determine the terms and conditions for the wholesale of articles;
- (h) shall set the norms for the quality of articles which may enter a national wholesale market, including the packaging, labelling and disposal of the articles;
- (i) may prevent or restrict the entry of articles in a national wholesale market for such period, and based on such criteria, as it may determine;
- (j) shall provide for the manner in which a user may conduct his business in a national wholesale market, including the keeping of records and receipts relating to delivery and transactions, any other operations and payments;

- (k) may, in accordance with such procedures for inspection as the Minister may prescribe, authorise such employees as it may determine to inspect any premises where the wholesale of articles is being, or is suspected of being, carried out.
- (d) by inserting, after section 26, the following new section –

26A. Protection from liability

No liability, civil or criminal, shall be incurred by the Board, any member or employee, in respect of any act done or omitted in good faith in the discharge of its or his functions or duties, or in the exercise of its or his powers, under this Act.

- (e) in section 27(2), by inserting, after paragraph (c), the following new paragraphs –
 - (ca) the issue and form of a licence and any documentation required in relation thereto;
 - (cb) the terms and conditions for the wholesale of articles;
 - (cc) the procedures for the inspection of any premises in relation to the wholesale of articles;
 - (cd) the levying of fees and charges;

50. Mauritius Cane Industry Authority Act amended

The Mauritius Cane Industry Authority Act is amended –

- (a) in section 2 –
 - (i) in the definition of “co-product”, in paragraph (a), by deleting the words “or sugar” and replacing them by the words “, sugar, bagasse or molasses”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –
 - “biomass” means organic material from plants or animals;
 - “producer” has the same meaning as in the Sugar Industry Efficiency Act;

- (b) in section 4, in paragraph (q), by deleting the words “the use of biomass” and replacing them by the words “the use of such sources of biomass as may be prescribed”;
- (c) in section 5(1), by repealing paragraph (rc) and replacing it by the following paragraph –
 - (rc) promote the production of energy from such sources of biomass as may be prescribed, including biomass generated by the sugar cane industry, develop and monitor the Renewable Sugar Cane Industry Based Biomass Framework referred to in the Sugar Industry Efficiency Act;
- (d) in section 17(1)(c), by inserting, after the words “as the Minister may approve”, the words “and such sources of biomass as may be prescribed”;
- (e) in section 39 –
 - (i) in subsection (3), by deleting the words “every planter, shall, in addition, be entitled to receive out of the value of the bagasse so sold, transferred or utilised, an amount equivalent to the fraction represented by the quantity of canes supplied by him over the quantity of canes milled at the factory in that crop year” and replacing them by the words “every planter or producer, as the case may be, shall, in addition, be entitled to receive out of the contribution made to the Sugar Cane Sustainability Fund in respect of the proceeds of bagasse an amount equivalent to his sugar entitlement”;
 - (ii) in subsection (4), by inserting, after the word “planter”, the words “or producer”.

51. Mauritius Institute of Training and Development Act amended

The Mauritius Institute of Training and Development Act is amended, in section 7(1), by inserting, after paragraph (e), the following new paragraph –

- (ea) a representative of the Ministry responsible for the subject of education;

52. Mauritius Qualifications Authority Act amended

The Mauritius Qualifications Authority Act is amended –

- (a) in section 2 –

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

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

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

“employer” means a person, other than a training institution, that –

- (a) is liable to pay a training levy under section 18 of the Human Resource Development Act; and

- (b) provides training solely to his or its employees;

- (b) in section 5, by inserting, after paragraph (f), the following new paragraph –

- (fa) to approve non-award courses dispensed by training institutions and employers;

- (c) in section 18(2), by inserting, after paragraph (c), the following new paragraph –

- (ca) for non-award courses dispensed by training institutions and employers, the approval and withdrawal of approval of such courses and any other matter relating thereto;

53. Mauritius Research and Innovation Council Act 2019 amended

The Mauritius Research and Innovation Council Act 2019 is amended –

- (a) in section 4, by adding the following new paragraphs, the full stop at the end of paragraph (e) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (d) being deleted –

- (f) act as the apex body which advises the Government on matters concerning applied research, innovation and development issues; and

- (g) establish international linkages and promote collaboration to further the National Research and Innovation Agenda.
- (b) in section 5 –
 - (i) in paragraph (d), by deleting the words “among, innovators” and replacing them by the words “among local or international innovators, as the case may be,”;
 - (ii) by inserting, after paragraph (g), the following new paragraphs –
 - (ga) conduct applied research in areas of strategic national priorities;
 - (gb) support intellectual property protection, valorisation and commercialisation endeavours at national level;
 - (gc) enlist the services of local and international innovators and firms offering innovative products and services to share and train local researchers, entrepreneurs and firms;
 - (iii) by repealing paragraph (h) and replacing it by the following paragraph –
 - (h) create and manage a National Research Repository for research and innovation outputs for economic and social development;
 - (iv) by repealing paragraph (i) and replacing it by the following paragraph –
 - (i) conduct research on identified national priority thrust areas;
 - (v) in paragraph (k), by adding the following new subparagraph, the word “and” being added at the end of subparagraph (iii) and the word “and” at end of subparagraph (ii) being deleted –
 - (iv) foster sustainable partnerships in research and innovation through collaborative initiatives;

- (c) in section 13, in paragraph (a), by adding the following new subparagraph, the word “and” at the end of subparagraph (ii) being deleted –
 - (iv) any income generated in the performance of its activities; and

54. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

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

“money laundering” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
- (b) in section 13, in subsection (2), by inserting, after paragraph (aa), the following new paragraphs –
 - (ab) for the purpose of exchanging information with the Economic Development Board for the monitoring of tax exemptions provided under any scheme administered by the Economic Development Board;
 - (ac) where the information is reasonably required –
 - (i) by the Independent Commission against Corruption for an investigation into a money laundering offence;
 - (ii) by a police officer not below the rank of Assistant Commissioner of Police for an investigation into a money laundering offence or into offences under section 39 of the Dangerous Drugs Act;
 - (iii) for an application under the Asset Recovery Act by the Enforcement Authority established under that Act;

- (iv) by the Agency established under the Good Governance and Integrity Reporting Act;
- (c) in section 19(1F), by deleting the words “section 131B(9)” and replacing them by the words “section 131B(2)”;
- (d) in section 20, by inserting, after subsection (7), the following new subsection –
 - (7A) (a) Where the Director-General or the Registrar-General requires the presence of a public officer, who is no longer in service, or is on interdiction or is on leave, to give evidence at a hearing, the Director-General or Registrar-General, as the case may be, may, by registered usher, serve upon the public officer, not later than 10 days before the hearing, a notice to attend the hearing.
 - (b) A notice under paragraph (a) shall indicate the purpose for which the presence of the public officer is required at the hearing and any document or exhibit, if any, he will be required to produce.
 - (c) In this subsection –
 - “public officer” has the same meaning as in the Public Officers’ Protection Act;
 - “registered usher” means a person appointed as such under section 26B in the Court Ushers Act.
- (e) by repealing Part IVA;
- (f) in section 21R –
 - (i) in subsection (1) –
 - (A) by inserting, after the words “COVID-19 period” wherever they appear, the words “for year 2020”;
 - (B) by adding the following new paragraphs, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (a) being deleted –

- (c) the COVID-19 period for year 2021, the assessment, decision, determination, notice or claim may, notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the commencement of this paragraph; or
 - (d) a period of 30 days after the commencement of this paragraph, the assessment, decision, determination, notice or claim may notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the period of 30 days lapses.
- (ii) in subsection (2) –
 - (A) by inserting, after the word “imposed”, the words “to submit any statement, return or”;
 - (B) in paragraph (a), by deleting the words “COVID-19 period, the” and replacing them by the words “COVID-19 period for year 2020, the statement, return or”;
 - (C) in paragraph (b), by deleting the words “the payment” and replacing them by the words “the statement, return or payment”;
 - (D) by adding the following new paragraphs, the comma at the end of paragraph (b) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (a) being deleted –
 - (c) the COVID-19 period for year 2021, the statement, return or payment shall, notwithstanding this Act or any Revenue Law, be made or given not later than 31 May 2021; or
 - (d) a period of 31 days after the commencement of this paragraph, the statement, return or payment shall, notwithstanding this Act or

any Revenue Law, be made or given not later than 31 July 2021,

- (g) in section 25, by inserting, after subsection (1), the following new subsection –

(1A) Any person who, having been served with a notice to attend a hearing under section 20(7A), fails, without reasonable cause, to attend that hearing, he shall commit an offence and shall, on conviction, be liable to a fine of not less than 50,000 rupees and not exceeding 100,000 rupees and to imprisonment for a term not exceeding one year.

- (h) in section 28 –

(i) in subsection (18), by deleting the words “In this section” and replacing them by the words “For the purpose of subsections (16) and (17)”;

- (ii) by adding the following new subsections –

(19) (a) Subject to paragraphs (b) and (d), where tax arrears outstanding as at 31 October 2020 under the Income Tax Act, the Value Added Tax Act and the Gambling Regulatory Authority Act are fully paid on or before 31 December 2021, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 30 June 2021.

(b) Where the tax arrears outstanding as at 11 June 2021 under paragraph (a) relate to an SME, the last date for –

(i) the submission of the application to the Director-General shall be 31 December 2021; and

(ii) the payment of the outstanding tax arrears shall be 28 June 2022.

(c) Subject to paragraph (d), where arrears outstanding as at 31 October 2020 consist of Training Levy payable under the Human Resource Development Act and are fully paid on or before 31 March 2022, any surcharge applicable shall be reduced by 80 per cent, provided –

- (i) the balance of 20 per cent of surcharge applicable is also paid on or before 31 March 2022; and
 - (ii) an application for the reduction of the surcharge is made to the Director-General on or before 30 June 2021.
- (d) Paragraphs (a), (b) or (c) shall not apply to any person –
- (i) who has been convicted of an offence on or after 1 July 2001;
 - (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
 - (iii) who is the subject matter of an enquiry relating to –
 - (A) trafficking in dangerous drugs;
 - (B) arms trafficking;
 - (C) an offence related to terrorism under the Prevention of Terrorism Act;
 - (D) money laundering offence under the Financial Intelligence and Anti-Money Laundering Act; or
 - (E) a corruption offence under the Prevention of Corruption Act.
- (e) In this subsection –
- “tax arrears” –
- (a) means tax, penalty and interest due under an assessment issued or a

return submitted under the Income Tax Act, Value Added Tax Act or the Gambling Regulatory Act; but

- (b) does not include any tax due under an assessment in respect of which written proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, were pending on 31 October 2020, unless the proceedings are withdrawn before the date on which an application is made to the Director-General under subsection (19);

“SME” has the same meaning as in section 150B of the Income Tax Act.

(20) Part IVA shall, notwithstanding its repeal, continue to apply in respect of any application pending before the Independent Tax Panel on the commencement of this subsection.

- (i) in the Fifth Schedule, in the item “Customs Regulations 1989”, by deleting the words “regulation 20A” and replacing them by the words “regulations 20A and 22”.

55. Medical Council Act amended

The Medical Council Act is amended –

- (a) in section 21(1), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –

(b) For the purpose of paragraph (a), every person who is abroad may submit his application by electronic means.

- (b) in section 23, by adding the following new subsection –

(3) Notwithstanding sections 22 and 23(1)(a), a person who holds a registration as a specialist in France shall be exempted from undergoing the examination referred to in section 22(1)(ca) and shall be eligible for registration as a specialist provided that –

- (a) he is successfully assessed by the Post Graduate Medical Education Board; and
- (b) the Council agrees with the recommendation of the Post Graduate Medical Education Board in relation to that person.

56. Merchant Shipping Act amended

The Merchant Shipping Act is amended, in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“fishing vessel” –

- (a) means a vessel used for the commercial catching of fish or any other living resources of the sea; and
- (b) includes a vessel processing fish or any other living resources of the sea; but
- (c) does not include a vessel made of fibreglass which is used or intended for any use or purpose specified in paragraph (a) or (b);

57. Morcellement Act amended

The Morcellement Act is amended, in section 4(2), by inserting, after paragraph (i), the following new paragraph –

- (ia) a representative of the Land Drainage Authority;

58. National Agricultural Products Regulatory Office Act amended

The National Agricultural Products Regulatory Office Act is amended –

- (a) in section 2 –
 - (i) by deleting the definition of “abattoir”;
 - (ii) in the definition of “slaughterhouse”, by inserting, after the words “or any other place”, the words “, including a mobile, slaughterhouse”;

(iii) in the definition of “venison”, by inserting, after the word “game”, the words “and farmed”;

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

“farmed venison” means venison derived from carcasses of deer which have been farmed;

“trusted trader” means a person who is the holder of a trusted trader certificate;

“trusted trader certificate” means a certificate issued under section 18A;

“Trusted Trader Committee” means the committee set up under section 27H of the Economic Development Board Act;

(b) in section 13 –

(i) in the heading, by deleting the word “**abattoir**” and replacing it by the word “**slaughterhouse**”;

(ii) in subsection (1)(a)(i), by deleting the word “abattoir” and replacing it by the word “slaughterhouse”;

(c) in section 18(1), by deleting the words “shall obtain” and replacing them by the words “shall, subject to section 18A, obtain”;

(d) by inserting, after section 18, the following new section –

18A. Trusted trader certificate for importation of regulated product

(1) A person who intends to import, during a specified period, a specified regulated product from a specified supplier in a specified country shall, notwithstanding section 18(1), apply to NAPRO, in such form and manner as it may approve, for a trusted trader certificate.

(2) Where NAPRO is satisfied that an applicant for a trusted trader certificate meets the criteria specified in this Act, NAPRO shall make recommendations to the Trusted Trader Committee to import the specified regulated product from the specified supplier in the specified country during a specified period.

(3) Where the Trusted Trader Committee gives its approval pursuant to subsection (2), NAPRO shall, on such terms and conditions as it may determine, issue the applicant with a trusted trader certificate to import the specified regulated product from the specified supplier in the specified country during the specified period.

(4) Where NAPRO rejects an application under subsection (1), it shall, not later than 15 days after its decision, inform the applicant in writing.

(5) (a) Where a trusted trader fails to comply with any term or condition of his trusted trader certificate or with this Act, NAPRO may, subject to paragraph (b), suspend or revoke the certificate.

(b) NAPRO shall, before suspending or revoking a trusted trader certificate, inform the trusted trader, in writing, of the reasons thereof.

(c) A trusted trader shall, not later than 14 days after being informed of the decision of NAPRO under paragraph (a), make written representations to NAPRO as to why the trusted trader certificate should not be suspended or revoked.

(d) Where a trusted trader certificate is suspended or revoked, the person to whom the certificate was issued shall forthwith surrender the certificate to NAPRO.

(e) Where NAPRO suspends or revokes a trusted trader certificate, it shall forthwith inform the Director-General of the Mauritius Revenue Authority accordingly.

(6) A person who fails to comply with subsection 5(d) shall commit an offence.

(7) In this section –

“specified country” means the country from which an applicant intends to import the specified regulated product;

“specified regulated product” means the regulated product an applicant intends to import.

“specified supplier” means the supplier from whom an applicant intends to import the specified regulated product.

- (e) in section 19(2), by inserting, after the words “a clearance”, the words “or a trusted trader certificate”;
- (f) in section 22(1)(a), by deleting the words “clearance or authorisation” and replacing them by the words “ a clearance, an authorisation or a trusted trader certificate”.

59. National Payment Systems Act 2018 amended

The National Payment Systems Act 2018 is amended –

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

“Committee” means the National Payment Systems Committee established under section 4A;

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

4A. National Payment Systems Committee

(1) There shall be established, for the purposes of this Act, a National Payment Systems Committee which shall act as an advisory committee to the central bank in the exercise of its oversight function under this Act.

(2) The Committee shall consist of –

- (a) a Deputy Governor of the central bank, as chairperson; and
- (b) such other authority, agency or person regulating, facilitating or involved in the provision of payment services in Mauritius, as the central bank may prescribe.

(3) The central bank shall act as the Secretariat to the Committee.

(4) The central bank may, for the proper functioning of the Committee, make such regulations and rules, and issue such directives and guidelines as it thinks fit.

- (c) in section 51, by inserting, after subsection (2), the following new subsection –

(2A) Any regulations made under this Act may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding one year.

60. National Pensions Act amended

The National Pensions Act is amended –

- (a) in section 5(1)(a) –
- (i) by repealing subparagraph (i) and replacing it by the following subparagraph –
 - (i) not more than 16 years old;
 - (ii) in subparagraph (ii), by deleting the words “under the age of 20” and replacing them by the words “not more than 23 years old”;
- (b) in the Second Schedule, by deleting item 3 and replacing it by the following item –
3. Orphan’s pension for an orphan –
- | | | |
|-----|--|-------|
| (a) | who is not more than 16 years old | 8,000 |
| (b) | aged not less than 17 and not more than 23 years, in full-time education | 8,000 |

61. Non-Citizens (Employment Restriction) Act amended

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

- (a) in section 3 –
- (i) in subsection (4), by deleting the words “25,000 rupees”, “50,000 rupees” and “2 years” and replacing them by the words “100,000 rupees”, “500,000 rupees” and “5 years”, respectively;
 - (ii) by inserting, after subsection (4), the following new subsection –

(4A) A Court which convicts a person for an offence under subsection (4)(b) may, in addition to any penalty imposed by it, order the convicted person to pay –

(a) the costs of repatriation of the non-citizen; and

(b) any costs associated with the maintenance of the non-citizen pending his repatriation.

(iii) in subsection (6) –

(A) in paragraph (b), by inserting, after the words “section 5(1)(g)”, the words “and (ga)”;

(B) by adding the following new paragraph, the comma at the end of paragraph (d) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (c) being deleted –

(e) the holder of a Family Occupation Permit issued under section 9CA of the Immigration Act, his spouse and any person as approved by the immigration officer to work exclusively for the family unit,

(b) in section 4 –

(i) by repealing subsection (1B);

(ii) in subsection (2), by adding the following new subparagraph –

(ac) Notwithstanding subparagraph (ab), where the Minister is unable to renew a permit within 15 working days of the effective date of the application, he may, until the permit is renewed, issue a provisional permit subject to such conditions he may impose.

(iii) in subsection (3) –

(A) in paragraph (a), by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and

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

- (iii) to a victim of trafficking, a presumed victim of trafficking or a non-citizen in a stranded situation, to whom the Minister may grant, at his discretion, a special permit subject to such conditions and for such duration as he may consider appropriate.

(B) by adding the following new paragraph –

(b) In paragraph (a)(iii) –

“stranded situation” includes situations arising as a consequence of closure of a factory or enterprise or ill-treatment by an employer, leading to a sudden loss of means of subsistence, income or lodging;

“victim of trafficking” has the same meaning as in the Combating of Trafficking in Persons Act.

62. Non-Citizens (Property Restriction) Act amended

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

(a) in section 2 –

- (i) by deleting the definition of “acquire”, “hold” or “purchase” and replacing it by the following definition –

“acquire”, “hold” or “purchase” –

- (a) includes the case where a non-citizen obtains a stake or, an interest in, or the continuous use of, property of any entity, corporate or unincorporated;
- (b) does not include the creation of security over property;

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

“dispose of” includes the creation of security over property;

- (iii) in the definition of “non-citizen”, in paragraph (b), by deleting the word “incorporate” and replacing it by the word “unincorporated”;

- (iv) in the definition of “shareholder”, by deleting the word “incorporate” and replacing it by the word “unincorporated”;

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

“Economic Development Board” means the Economic Development Board established under section 3 of the Economic Development Board Act;

- (b) in section 3(3) –

- (i) in paragraph (a), by repealing subparagraph (i) and replacing it by the following subparagraph –

- (i) a non-renewable lease agreement for industrial or commercial purposes for a term not exceeding 20 years;

- (ii) in paragraph (c) –

- (A) in subparagraphs (iii) to (v), by deleting the word “purchases” and replacing it by the words “disposes of, purchases”;

- (B) in subparagraph (vi) –

- (I) by deleting the word “purchases” and replacing it by the words “disposes of, purchases”;

- (II) by inserting, after the words “Smart City Scheme”, the words “or Property Development Scheme”;

- (C) in subparagraph (vii), by deleting the word “purchases” and replacing it by the words “disposes of, purchases”;

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

4. Non-Citizens Property Restriction Register

(1) The Economic Development Board shall maintain a Non-Citizens Property Restriction Register which shall contain particulars of –

- (a) the acquisition, holding or purchase of property by a non-citizen;
- (b) the disposal of property by a non-citizen;
- (c) any security taken on property by a non-citizen.

(2) The Ministry responsible for the subject of home affairs shall, for the purpose of subsection (1), provide such information as may be necessary to the Economic Development Board to update Non-Citizens Property Restriction Register.

(3) The Economic Development Board shall, upon request, provide to the Ministry responsible for the subject of home affairs such information as the Ministry may require from the Non-Citizens Property Restriction Register.

63. Ombudsperson for Financial Services Act 2018 amended

The Ombudsperson for Financial Services Act 2018 is amended –

- (a) in section 5(3)(a) –
 - (i) by repealing subparagraph (ii) and replacing it by the following subparagraph –
 - (ii) issue, in such form and manner as he may determine, such instructions and guidelines to, or impose such requirements on, financial institutions;
 - (ii) by adding the following new subparagraph, the full stop at the end of subparagraph (iii) being deleted and replaced by a semicolon –
 - (iv) publish his decisions or awards in such form and manner as he may determine.

- (b) in section 7 –
 - (i) by deleting the words “10 days” wherever they appear and replacing them by the words “30 days”;
 - (ii) by repealing subsection (4);
- (c) in section 10(1)(a), by adding the following new subparagraph, the word “or” at the end of subparagraph (i) being deleted –
 - (iii) the complainant does not have sufficient interest in the matter; or

64. Pensions Act amended

The Pensions Act is amended, in section 19(3)(a), by repealing subparagraph (i) and replacing it by the following subparagraph –

- (i) the Financial Secretary or his representative, who shall be the Chairperson;

65. Pharmacy Act amended

The Pharmacy Act is amended –

- (a) in the definition of “authorised officer”, by inserting, after paragraph (a), the following new paragraph, the word “or” at the end of paragraph (a) being deleted –
 - (aa) a trusted trader certificate under section 25B; or
- (b) in the definition of “guidelines”, in paragraph (a), by deleting the words “clearance, a” and replacing them by the words “a clearance, trusted trader certificate,”;
- (c) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“antibiotic drug” means a drug composed wholly or partly of any kind of penicillin, streptomycin, chlortetracycline, chloramphenicol, bacitracin or any other drug intended for human use containing any quantity of any chemical substance which is produced by a micro-organism and has the capacity to inhibit or destroy micro-organisms in dilute solution, including a chemically synthesised equivalent of any such substance or any derivative thereof;

“biological product” means any therapeutic serum, toxin, antitoxin, vaccine, blood, blood component or derivative, allergenic product, protein, or analogous product which is applicable to the prevention, treatment or cure of a disease or the condition of human beings;

“Education Committee” means the Education Committee set up under section 6;

“trusted trader” means a person who is the holder of a trusted trader certificate;

“trusted trader certificate” means a certificate issued under section 25B;

“Trusted Trader Committee” means the committee set up under section 27H of the Economic Development Board Act;

- (d) by inserting, after section 5, the following new section –

6. Education Committee

There is set up for the purposes of this Act an Education Committee which shall advise the Board on –

- (a) the minimum qualifications for registration as pharmacy technician student;
- (b) the organisation of courses for pharmacy technician students;
- (c) the syllabus for any examination relating to pharmacy technician courses;
- (d) the appointment of examiners, and the conduct of, examinations for pharmacy technician courses;

- (e) by inserting, after section 12, the following new section –

13. Pharmacy technician diploma

- (1) A person who has –
 - (a) served a period of 2 years on a full-time basis under the supervision of a pharmacist in a pharmacy as a pharmacy technician student; and

- (b) followed the appropriate course organised by the Board,

may apply to the Registrar for taking the prescribed examination for the award of a pharmacy technician diploma.

(2) A pharmacy technician student shall, on passing the prescribed examination, be awarded a pharmacy technician diploma.

(3) A pharmacist under whose supervision a pharmacy technician student has served on a full-time basis in a pharmacy shall, upon receipt of a request from the Board, submit to the Board a written statement certifying the period of training served by the pharmacy technician student.

- (f) in section 25A(1), by deleting the words "section 25" and replacing them by the words "sections 25 and 25B";
- (g) by inserting, after section 25A, the following new section –

25B. Trusted trader certificate for importation of pharmaceutical product

(1) A person who intends to import, during a specified period, a specified pharmaceutical product from a specified supplier in a specified country shall, notwithstanding section 25A(1), apply to the Board, in such form and manner as the Board may approve and in accordance with such guidelines issued under this Act, for a trusted trader certificate.

(2) Where the Board is satisfied that an applicant for a trusted trader certificate meets the criteria specified in this Act, the Board shall make recommendations to the Trusted Trader Committee for the applicant to import the specified pharmaceutical product from the specified supplier in the specified country during a specified period.

(3) Where the Trusted Trader Committee gives its approval pursuant to subsection (2), the Board shall, on such terms and conditions as it may determine, issue the applicant with a trusted trader certificate to import the specified pharmaceutical product from the specified supplier in the specified country during the specified period.

(4) Where the Board rejects an application under subsection (1), it shall, not later than 15 days after its decision, inform the applicant in writing.

(5) (a) Where a trusted trader fails to comply with any term or condition of his trusted trader certificate or with this Act, the Board may, subject to paragraph (b), suspend or revoke the certificate.

(b) The Board shall, before suspending or revoking a trusted trader certificate, inform the trusted trader, in writing, of the reasons thereof.

(c) A trusted trader shall, not later than 14 days after being informed of the decision of the Board under paragraph (a), make written representations to the Board as to why the trusted trader certificate should not be suspended or revoked.

(d) Where a trusted trader certificate is suspended or revoked, the person to whom the certificate was issued shall forthwith surrender the certificate to the Board.

(e) Where the Board suspends or revokes a trusted trader certificate, it shall forthwith inform the Director-General of the Mauritius Revenue Authority.

(6) A person who fails to comply with subsection 5(d) shall commit an offence.

(7) In this section –

“specified country” means the country from which an applicant intends to import the specified pharmaceutical product;

“specified pharmaceutical product” means the pharmaceutical product an applicant intends to import.

“specified supplier” means the supplier from whom an applicant intends to import the specified pharmaceutical product.

(h) in section 45(1) –

(i) in paragraph (a)(ii), by deleting the words “or permit granted” and replacing them by the words “, permit or trusted trader certificate granted or issued”;

- (ii) in paragraph (c), by deleting the words “or obtaining clearance under section 25A” and replacing them by the words “, 25A or 25B”;
- (i) in the Sixth Schedule, by inserting, in the appropriate alphabetical order, the following new item –

All antibiotic drugs, biological products or therapeutic substances approved by the Pharmacy Board

66. Plant Protection Act amended

The Plant Protection Act is amended –

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

“trusted trader” means a person who is the holder of a trusted trader certificate;

“trusted trader certificate” means a certificate issued under section 19A;

“Trusted Trader Committee” means the committee set up under section 27H of the Economic Development Board Act;
- (b) in section 19(1)(a), by inserting, after the word “shall”, the words “, subject to section 19A,”;
- (c) by inserting, after section 19, the following new section –

19A. Trusted trader certificate for importation of plant, plant product or other regulated article

(1) A person who imports or causes to import, during a specified period, a specified plant, plant product or other regulated article from a specified supplier in a specified country shall, notwithstanding section 19(1)(a), apply to the NPPO, in such form and manner as the it may approve and in accordance with such guidelines issued under this Act, for a trusted trader certificate.

(2) Where NPPO is satisfied that an applicant for a trusted trader certificate meets the criteria specified in this Act, NPPO shall make recommendations to the Trusted Trader Committee to import the specified plant, plant product or other regulated article from the specified supplier in the specified country during a specified period.

(3) Where the Trusted Trader Committee gives its approval pursuant to subsection (2), NPPO shall, on such terms and conditions as it may determine, issue the applicant with a trusted trader certificate to import the specified plant, plant product or other regulated article from the specified supplier in the specified country during the specified period.

(4) Where NPPO rejects an application under subsection (1), it shall, not later than 15 days after its decision, inform the applicant in writing.

(5) (a) Where a trusted trader fails to comply with any term or condition of his trusted trader certificate or with this Act, NPPO may, subject to paragraph (b), suspend or revoke the certificate.

(b) NPPO shall, before suspending or revoking a trusted trader certificate, inform the trusted trader, in writing, of the reasons thereof.

(c) A trusted trader shall, not later than 14 days after being informed of the decision of NPPO under paragraph (a), make written representations to NPPO as to why the trusted trader certificate should not be suspended or revoked.

(d) Where a trusted trader certificate is suspended or revoked, the person to whom the certificate was issued shall forthwith surrender the certificate to NPPO.

(e) Where NPPO suspends or revokes a trusted trader certificate, it shall forthwith inform the Director-General of the Mauritius Revenue Authority accordingly.

(6) A person who fails to comply with subsection 5(d) shall commit an offence.

(7) In this section –

“specified country” means the country from which an applicant intends to import the specified plant, plant product or other regulated article;

“specified plant, plant product or other regulated article” means the plant, plant product or other regulated article an applicant intends to import.

“specified supplier” means the supplier from whom an applicant intends to import the specified plant, plant product or other regulated article.

67. Prevention of Corruption Act amended

The Prevention of Corruption Act is amended –

- (a) in section 57(2) and (3), by deleting the words “60 days” and replacing them by the words “180 days”;
- (b) by inserting, after section 58, the following new section –

58A. Realisation of assets seized or subject of an attachment order

(1) The Commission may, notwithstanding any other enactment applicable to the disposal of attached or seized assets and with the consent in writing of the owner of any asset attached or seized, realise the asset on such terms and conditions as the owner of the asset and the Commission may agree upon in writing.

(2) Any amount received following the realisation of any asset and deduction of any costs incurred in realising the asset shall be –

- (a) credited into a separate bank account opened in the name of the Commission for the purpose of assets realised; and
- (b) subsequently dealt with in accordance with any Court order or enactment.

68. Prevention of Terrorism Act amended

The Prevention of Terrorism Act is amended –

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

“Account Monitoring Order” means an Order made under section 28B;

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

PART VB – ACCOUNT MONITORING ORDER

28B. Account Monitoring Order

(1) The Commissioner may apply to a Judge for an Account Monitoring Order where –

- (a) the account specified in the application is the subject of a terrorist investigation and the person specified in the application appears to hold the property;
- (b) the account information may be of substantial value to the investigation; and
- (c) it is in the public interest that the account information be provided.

(2) An application under subsection (1) shall state that the Account Monitoring Order is sought against the financial institution and in relation to account information of the description specified in the application.

(3) An application for an Account Monitoring Order may specify information relating to –

- (a) all accounts held by the person, at such financial institution, specified in the application;
- (b) a particular description, or particular descriptions, of accounts held; or
- (c) a particular account, or particular accounts, held.

(4) (a) A Judge may, on an application under subsection (1), make an Account Monitoring Order where he is satisfied that the requirements of this section are fulfilled and the making of the Order is justified.

(b) An Account Monitoring Order shall order the financial institution specified in the application to provide to the Commissioner, for the period stated in the Order, account information of the description specified in the Order, in the manner, and at or by the time, stated in the Order.

(c) The period stated in an Account Monitoring Order shall not exceed 90 days from the date the Order is made.

(d) A Judge may, on an application from the Commissioner and where he is satisfied that it is in the interests of justice to do so, extend the period specified in an Account Monitoring Order by an additional period not exceeding 180 days.

69. Private Pension Schemes Act amended

The Private Pension Schemes Act is amended –

- (a) in section 2, in the definition of “defined contribution scheme”, in paragraph (c), by deleting the words “amounts held in such respect” and replacing them by the words “amounts held in such respect, except to smooth out investment returns”;
- (b) in section 37(2), by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) its audited financial statements, prepared in accordance with International Financial Reporting Standards;

70. Protected Cell Companies Act amended

The Protected Cell Companies Act is amended –

- (a) in section 3, by repealing paragraph (b) and replacing it by the following new paragraph –
 - (b) the Companies Act insofar as it relates to a company –
 - (i) holding a Global Business Licence under the Financial Services Act; or
 - (ii) engaged in real estate development;
- (b) in the Schedule, by adding the following new item –

Real Estate Development	Acquiring, developing, holding, managing and disposing of real estate assets or portfolios of real estate assets in different cells.
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71. Public Collections Act amended

The Public Collections Act is amended –

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

“force majeure” –

- (a) means any circumstance or event beyond the reasonable control of, and without the fault or negligence of, the promoter claiming force majeure, but only if and to the extent that –

(i) such circumstance or event, despite the exercise of reasonable diligence, cannot be prevented, avoided or removed by the promoter; and

(ii) such circumstance or event materially and adversely affects the ability of the promoter to perform, or delays performance of, his obligations under this Act, and the promoter has taken all reasonable precautions, due care and reasonable alternative measures in order to avoid the effect of such an event and its ability to perform his obligations under this Act and to mitigate the consequences thereof; and

- (b) includes acts of God, sudden actions of the elements such as floods, earthquakes, hurricanes, cyclones, tornadoes, sabotage, vandalism, fire, explosion, strike, slowdown or labour disruptions;

- (b) in section 6 –

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

(1) Subject to this Act, every promoter shall, within one month of the completion of a collection, forward to the Commissioner a detailed statement stating the amount of money or other property collected.

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

(1A) Notwithstanding subsection (1), every promoter shall, within 6 months of completion of collection forward a

detailed statement stating the expenses incurred for the collection and the manner in which the proceeds have been or will be disposed of.

(1B) Notwithstanding subsection (1)(b), upon a request from a promoter in the event of a force majeure, the Commissioner may grant him an additional period of 6 months for submission of the detailed statement.

- (c) in section 8, by deleting the words “5,000 rupees” and “one year” and replacing them by the words “500,000 rupees” and “5 years”, respectively.

72. Public-Private Partnership Act amended

The Public-Private Partnership Act is amended –

- (a) in section 2 –
 - (i) in the definition of “control”, by deleting the words “section 3(1D) of the Public Procurement Act” and replacing them by the words “the Public Debt Management Act”;
 - (ii) in the definition of “own”, by deleting the words “section 3(1D) of the Public Procurement Act” and replacing them by the words “the Public Debt Management Act”;
- (b) by inserting, after section 2, by the following new section –

2A. Non-application of Public Procurement Act

The Public Procurement Act shall not apply to a project under this Act.

- (c) in section 3A, by inserting, after paragraph (d), the following new paragraph –
 - (da) monitor the implementation of a project until the signature of a contract with a private party and the operation of the project;
- (d) by repealing section 3B and replacing it by the following section –

3B. Powers of BOT Projects Unit

(1) The BOT Projects Unit may, in the discharge of its functions, by notice in writing, request a contracting authority to

provide, within the time limit specified in the notice, such information, records and other documents as it may require regarding a project.

(2) Where, in the discharge of its functions, the BOT Project Unit finds that there has been a deliberate non-compliance with any provision of this Act, the officer in charge of the BOT Projects Unit shall refer the matter to the Secretary to Cabinet and Head of the Civil Service and recommend such action as he considers appropriate.

(3) The Secretary to Cabinet and Head of the Civil Service may, where he considers it appropriate, refer any matter referred to him under subsection (2) to the police for enquiry.

(e) in section 3C –

(i) in subsection (4), by deleting the words “section 3B(a)” and replacing them by the words “subsection (3)”;

(ii) by inserting, after subsection (5), the following new subsection –

(5A) The contracting authority shall, upon obtaining the approval of Cabinet pursuant to section 4(1)(d), prepare a request for proposal which shall be issued by way of the open advertised bidding method –

(a) using its internal procedures for a project below the prescribed threshold; or

(b) through the Central Procurement Board for a project above the prescribed threshold.

(iii) in subsection (6) –

(A) by deleting the words “The person” and replacing them by the words “Where the approval of Cabinet is obtained pursuant to section 4(1)(d), the person”;

(B) by deleting the words “under section 4(1)(d)” and replacing them by the words “referred to in subsection (5A)”;

(iv) in subsection (7), by deleting the words “section 4(1)(d)” and replacing them by the words “subsection (5A)”;

(v) in subsection (9), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –

(c) is the only bidder pursuant to the procurement exercise referred to in subsection (8), the contract may be awarded to the person following successful negotiation of the conditions of the contract.

(vi) by adding the following new subsection –

(10) Notwithstanding this section, where a person submits a project –

(a) which has no financial implication for the Government; and

(b) which will benefit the public,

he may be awarded the project subject to successful negotiation with the contracting authority.

(f) in section 3D, in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –

(a) a technical advisory firm, which shall be remunerated by –

(i) the BOT Projects Unit;

(ii) the private party; or

(iii) both the BOT Projects Unit and the private party; or

(g) in section 4 –

(i) in subsection (1) –

(A) in paragraph (d), by deleting the words “a project” and replacing them by the words “the procurement exercise for a project”;

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

(da) carry out the procurement exercise to select a private party for a project below the prescribed threshold with the assistance of the BOT Projects Unit or a consultant;

(ii) in subsection (2), by deleting the words “BOT Project” and replacing them by the word “project”;

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

7. Request for proposal

A notice of invitation or document pertaining to a request for proposal for the procurement of a private party may be issued using any of the following procurement methods –

(a) open advertised bidding method, whereby the invitation to bid shall be published in a national newspaper having wide circulation and, in the case of an international bidding, in selected international media having wide circulation;

(b) framework agreement, between a contracting authority and one or more private parties, which establishes the terms and conditions under which the private party or parties, as the case may be, shall enter into one or more agreements with the contracting authority during the duration of the agreement; or

(c) restricted bidding procedure, where a contracting authority has reason to believe that the agreement may be implemented by a limited number of bidders.

(i) in section 10, by inserting, after paragraph (a), the following new paragraph –

(aa) shall be responsible for the authorisation, approval and carrying out of the pre-selection exercise to procure a private party;

73. Public Procurement Act amended

The Public Procurement Act is amended –

- (a) in section 15(1)(a), by adding the following new subparagraphs, the word “and” at the end of subparagraph (vi) being deleted and the word “or” at the end of subparagraph (v) being deleted –

(vii) competitive negotiations; or

(viii) electronic reverse auction; and

- (b) in section 21–

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

(1) A public body may, in cases of extreme urgency, purchase goods and procure works, consultancy services and other services by such procurement method as may be prescribed.

- (ii) by adding the following new subsection –

(4) Part VI shall not apply to this section.

- (c) by inserting, after section 25A, the following new sections –

25B. Competitive negotiations

- (1) A public body may engage in competitive negotiations where –

(a) there is an urgent need for the subject matter of the procurement and engaging in open advertised bidding or any other competitive method of procurement would be impractical and time-consuming, provided that the circumstances giving rise to the urgency were not foreseeable by the public body or was not the result of any dilatory conduct on the part of the public body;

(b) due to a catastrophe, there is an urgent need for the subject matter of the procurement and open advertised bidding or any other competitive

method of procurement would be impractical and time-consuming;

- (c) where all the bids received for an open advertised bidding or restricted bidding are classed as irregular or unacceptable;
- (d) a public body determines that the use of any other competitive method of procurement is not appropriate for the protection of the essential security interests of Mauritius; or
- (e) it is required as a complementary procedure, because –
 - (i) there is a tie in the lowest evaluated price by two or more bidders;
 - (ii) there is a tie in the highest combined score points; or
 - (iii) the lowest evaluated price substantially exceeds of the estimated cost.

(2) (a) For the purpose of subsection (1)(e), the accounting officer of a public body shall identify –

- (i) the bidders affected by the tie; or
- (ii) the bidders that quoted prices which are substantially above the estimated cost.

(b) Where bidders quoted above the estimated cost, the accounting officer of the public body shall –

- (i) reveal the estimated cost to the bidders; and
- (ii) limit its invitation to bidders whose evaluated prices are not more than 25 per cent above the estimated cost.

(3) In subsection (1)(c) –

- (a) “irregular”, in relation to a bid, means that –

- (i) the bid does not comply with the bidding documents;
 - (ii) there is evidence of collusion or corruption; or
 - (iii) the bid is abnormally low;
- (b) “unacceptable”, in relation to a bid, means that –
- (i) the bid was submitted by a bidder who does not have the required qualifications; or
 - (ii) the price quoted substantially exceeds the updated cost estimate.

25C. Electronic Reverse Auction

(1) (a) A public body may resort to the electronic reverse auction method of procurement for goods, works or non-consultancy services through the electronic procurement system provided that the procurement –

- (i) is accurately specified; and
- (ii) the subject matter of the purchase and requirements are suitable for simple bidding processes where evaluation is solely in terms of price.

(b) A procurement which includes multiple variables and qualitative factors shall not be subject to electronic reverse auctions.

(2) For the purpose of the electronic reverse auction method of procurement –

- (a) a public body shall –
 - (i) invite all registered suppliers in a specific category to compete;
 - (ii) advertise its requirements on the electronic procurement system and its

website, including the time limit and goods specifications;

- (b) the prices of bidders within the scheduled time shall be visible to other bidders, without revealing the identity of a bidder; and
- (c) a pre-qualified supplier shall not revise its bid upwards within the scheduled time.

(3) Subject to the reserve price set by the public body, the successful bid shall be the bid with the lowest price at the deadline for the submission of bids.

- (d) in section 40(2), by deleting the words “as may be prescribed” and replacing them by the words “as may be prescribed or where the selected procurement method includes negotiations”;
- (e) in section 46(1), by repealing paragraph (i) and replacing it by the following paragraph –
 - (i) the provisions for termination of the contract, including the grounds on which the contract may be terminated and the procedures applicable on termination;
- (f) in section 48, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Notwithstanding any other enactment, a public body or a contractor may terminate a contract where the other party to the contract commits a fundamental breach of the contract, as defined in the Conditions of Contract.

- (g) in section 51(1)(e), by deleting the words “including bidders’ proprietary information” and replacing them by the words “including bidders’ proprietary information, except where disclosure is required by an investigatory body vested with powers of investigation, including the Independent Commission against Corruption, Competition Commission or Police”.

74. Quarantine Act 2020 amended

The Quarantine Act is amended –

- (a) in section 2 –

- (i) in the definition of “communicable disease”, in paragraph (a), by deleting the word “Schedule” and replacing it by the words “First Schedule”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Fixed Penalty Notice” or “FPN” means a notice in the form set out in the Second Schedule;
- (b) in section 3 –
- (i) in subsection (1) –
 - (A) in paragraph (b), by inserting, after the words “all persons”, the words “, other than such persons or class of persons as may be specified in the Order,”;
 - (B) by repealing paragraph (c), the semicolon at the end of paragraph (b) being deleted and replaced by a full stop;
 - (ii) by repealing subsection (2) and replacing it by the following subsection –

(2) Notwithstanding subsection (1)(b), the Prime Minister may authorise such persons or class of persons to be outdoor and, upon such authorisation, the Commissioner of Police shall issue a permit to those persons to be outdoor on such terms and conditions as the Commissioner may specify in the permit.
- (c) in section 4, by inserting, after subsection (1), the following new subsection, existing subsection (2) being renumbered as subsection (3) –
- (2) For the purpose of preventing a spread of a communicable disease in Mauritius during a quarantine period, the Minister may, by regulations –
- (a) restrict a person from having access to a specified institution, place or premises unless he satisfies such medical requirements, and complies with such conditions, as may be prescribed; and

- (b) provide for anything that is required to prevent the spread of a communicable disease, including the closure of premises, restriction of activities and prohibition to attend places.
- (d) in section 9, in subsection (1), by inserting, after the words “Every person shall”, the words “, in such form as may be prescribed,”;
- (e) in section 12 –
 - (i) by numbering the existing provision as subsection (1);
 - (ii) in the newly numbered subsection (1), by inserting, after the words “be liable”, the words “, subject to subsection (2),”;
 - (iii) by adding the following new subsections –

(2) (a) Where a person is convicted of an offence under this Act and, as a result of the commission of the offence, the person was quarantined in a quarantine facility, the person shall be liable to a fine which shall not be less than twice the quarantine expenses but not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

- (b) In this subsection –

“quarantine expenses”, in respect of the person referred to in paragraph (a) –

- (i) means lodging and food expenses incurred by the Ministry for the period during which the person was confined in a quarantine facility; and
- (ii) includes medical expenses incurred by the Ministry for any medical test carried out on the person.

- (3) Notwithstanding –

- (a) section 114 of the Courts Act; and
- (b) section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try any offence under this Act and may impose any penalty provided for by this Act.

- (f) by inserting, after section 12, the following new sections –

12A. Fixed Penalty Notice

(1) Where a person commits an offence specified in the second column of the Third Schedule, the police officer who detects the offence shall –

(a) immediately serve a Fixed Penalty Notice (FPN) on that person calling upon him to pay, not later than 28 days after the date of the offence, the corresponding fine specified in the third column of that Schedule to the appropriate District Court;

(b) where that person refuses the FPN under paragraph (a), serve, not later than 10 days after the date of the offence, the FPN by sending it by registered post to that person's usual or last known place of residence or business address, calling upon him to pay, not later than 28 days after the date of the offence, the corresponding fine specified in the third column of that Schedule to the appropriate District Court.

(2) The FPN shall be drawn up in quadruplicate.

(3) The police officer who detects the offence shall –

(a) serve or cause to be served the original of the FPN on the offender;

(b) forward one copy of the FPN to the Commissioner of Police;

(c) forward one copy of the FPN to the appropriate District Court; and

(d) retain the fourth copy of the FPN.

12B. Payment of fixed penalty

(1) A person who is served with an FPN pursuant to section 12A shall, not later than 28 days after the date of the offence –

- (a) attend the appropriate District Court specified in the FPN;
- (b) produce –
 - (i) the FPN;
 - (iii) his National Identity Card; and
- (c) pay the fine specified in the FPN.

(2) On receipt of payment made under subsection (1), the District Court Officer shall fill in the relevant part of the FPN and, not later than 14 days after the date of payment, return the FPN to the police officer, as the case may be.

12C. Non-payment of fixed penalty

Where a person who has been served with an FPN under section 12A fails to pay the appropriate fine within the time limit mentioned in the FPN and criminal proceedings are instituted against him for the offence in respect of which he was served with the FPN, he shall, notwithstanding this Act or any other enactment, be liable, on conviction, to a fine which shall not be less than twice the fixed penalty in respect of that offence.

- (g) in section 13, in subsection (2)(f), by deleting the words “the Schedule” and replacing them by the words “the Schedules”.
- (h) by inserting, after section 15, the following new subsection –

15A. Transitional provisions

(1) Where, prior to the commencement of this section, a person has committed an offence specified in the second column of the Third Schedule and, on the commencement of this section, no criminal proceedings have been instituted against him in respect of that offence –

- (a) a police officer shall, not later than 14 days after the commencement of this section, serve

the FPN on the person in the manner specified in section 12A(3); and

- (b) the person on whom the FPN is served shall, not later than 28 days after the date of issue of the FPN, pay the appropriate fine in the manner specified in section 12B(1).

(2) On receipt of payment made under subsection (1)(b), the District Court Officer shall fill in the relevant part of the FPN and, not later than 14 days after the date of payment, return the FPN to the police officer, as the case may be.

(3) Where a person who has been served with an FPN under subsection (1) fails to pay the appropriate fine within the time limit mentioned in the FPN and criminal proceedings are instituted against him for the offence in respect of which he was served with the FPN, he shall, notwithstanding this Act or any other enactment, be liable, on conviction, to a fine which shall not be less than twice the fixed penalty in respect of that offence.

- (i) by numbering the existing Schedule as First Schedule;
- (j) by adding the Second Schedule set out in the Twelfth Schedule to this Act;
- (k) by adding the Third Schedule set out in the Thirteenth Schedule to this Act.

75. Real Estate Agent Authority Act 2020 amended

The Real Estate Agent Authority Act 2020 is amended –

- (a) in section 2 –
 - (i) in the definition of “real estate agent”, by inserting, after the word “transaction”, the words “in the course of a business”;
 - (ii) in paragraph (c), by repealing subparagraph (i);
- (b) in section 16, by adding the following new subsection –

(6) (a) Where the Authority issues a certificate of registration to real estate agent, the person shall, within 5 working days of his registration, apply for registration with FIU pursuant to section 14C of the Financial Intelligence and Anti-Money Laundering Act.

(b) Where any person fails to comply with paragraph (a), he shall commit an offence.

76. Reform Institutions Act amended

The Reform Institutions Act is amended, in section 26(1)(b), by deleting the words “cigarettes and”.

77. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 2, by adding the following new definition, the full stop at the end of the definition of “Valuer” being deleted and replaced by a semicolon –

“VAT” has the same meaning as in the Value Added Tax Act.

- (b) in section 3 –

(i) in subsection (1)(a)(ii), by inserting, after the word “value”, the words “, excluding VAT,”;

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

(1A) Notwithstanding subsection (1), the duty leviable on the registration of any deed witnessing the transfer of property from the holder of a certificate under the Integrated Resort Scheme, the Real Estate Scheme or the Invest Hotel Scheme, with respect to transfer of a standalone villa prescribed under the Economic Development Board Act, shall be in accordance with item 15 of paragraph J of Part I, or item 4(a) of Part IV, of the First Schedule, whichever is lower.

(iii) by repealing subsections (1B) and (1C);

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

(1F) Notwithstanding subsection (1), the duty leviable on the registration of any deed witnessing the transfer of property from a person, other than a holder of a certificate under the Integrated Resort Scheme, the Real Estate Scheme or the Invest Hotel Scheme prescribed under

the Economic Development Board Act, shall be in accordance with item 15 of paragraph J of Part I of the First Schedule.

- (c) in section 27, by repealing 5(b)(viii);
- (d) in section 47 –
 - (i) in the heading, by deleting the word “**duty**” and replacing it by the words “**duty and payment under the Home Ownership Scheme and Home Loan Payment Scheme**”;
 - (ii) by repealing subsection (1) and replacing it by the following subsection –
 - (1) There shall be a Committee which shall make recommendations to the Minister on whether to –
 - (a) remit or refund the whole or part of any duty leviable under this Act;
 - (b) pay to a person who qualifies under the Home Ownership Scheme and the Home Loan Payment Scheme, an amount referred to in section 48A(4)(c) and (5)(c).
 - (iii) by repealing subsection (3) and replacing it by the following subsection –
 - (3) The Minister may, on the recommendation of the Committee –
 - (a) remit or refund the whole of any duty leviable under this Act, or part thereof –
 - (i) in respect of a deed or any other document witnessing the transfer of property which does not result in an effective change in ownership of that property;
 - (ii) where a person makes an application for –
 - (A) a derogation under section 27; or

(B) a deed or any other document to be registered free in accordance with Part III of the First Schedule,

within 3 years from the date of registration of the deed or document;

(iii) where several documents are required to be registered in order to complete a transaction, leading to multiplicity of taxation; or

(iv) where a document presented for registration makes reference to previous documents and in respect of which duty is leviable, leading to multiplicity of taxation;

(b) pay to a person who qualifies under the Home Ownership Scheme and the Home Loan Payment Scheme, an amount referred to in section 48A(4)(c) and (5)(c), where that person makes an application for the payment, within one year from the date of registration of the deed of transfer or deed of loan, as the case may be.

(e) in section 48A, by adding the following new subsections –

(3) The registration duty on the first registration of an electric auto cycle or motorcycle purchased before 31 March 2021, shall be subject to a reduction of 50 per cent on the values stated in Sub-part C of Part VI of the First Schedule, provided the deed is registered on or before 31 December 2021.

Home Ownership Scheme

(4) (a) In this subsection –

“NRF” means the National Resilience Fund established under the Finance and Audit (National Resilience Fund) Regulations 2012;

“Scheme” means the Home Ownership Scheme.

(b) There shall be set up for the purposes of this Act a Home Ownership Scheme.

(c) Subject to paragraphs (d), (e) and (f), the Registrar-General shall pay to an eligible purchaser, 5 per cent of the declared value of a property which qualifies under the Scheme, where the deed of transfer in respect of that property has been signed and registered –

- (i) during the period starting on 1 July 2021 and ending on 30 June 2022; or
- (ii) during the period starting on 1 July 2022 and ending on 30 June 2024, provided that the transfer, subject matter of the deed, has previously been witnessed by a document, whether a notarial deed or a document under private signature, in the form of a reservation or a transfer under condition precedent (*clause suspensive*) signed and registered during the period starting on 1 July 2021 and ending on 30 June 2022.

(d) The amount under paragraph (c) shall not in any case exceed 500,000 rupees in respect of the transfer of a property.

(e) Where an acquisition is made under VEFA in the manner set out in paragraph (h)(i), the declared value shall be deemed to be the amount paid by the purchaser under the VEFA agreement during the period starting on 1 July 2021 and ending on 30 June 2024.

(f) Where a property has been purchased jointly by husband and wife or by brothers and sisters, the payment shall be made in the bank account provided in paragraph (n)(v).

(g) A property will qualify under the Scheme provided that it is –

- (i) a portion of freehold bare land for the sole purpose of constructing a residential building;

- (ii) the right to construct a residential building on top of an existing building (*droit de surélévation*) together with its quote-part on a freehold land;
 - (iii) a residential lot which is the subject of a duly registered and transcribed deed witnessing a *règlement de co-propriété* in accordance with articles 664 and 664-1 to 664-94 of the Code Civil Mauricien;
 - (iv) a portion of freehold land with a residential building thereon; or
 - (v) such other property as may be prescribed.
- (h) A property under paragraph (g) includes –
- (i) residential property which is being acquired on the basis of a plan, or during the construction phase, governed by the provisions of a *vente à terme* or *vente en l'état futur d'achèvement* (VEFA), as the case may be, in accordance with articles 1601-1 to 1601-45 of the Code Civil Mauricien;
 - (ii) residential property situated on Pas Géométriques or a residential property acquired under the Economic Development Board (Real Estate Development Scheme) Regulations 2007, the Economic Development Board (Smart City Scheme) Regulations 2015, Economic Development Board (Property Development Scheme) Regulations 2015 or the Economic Development Board (Invest Hotel Scheme) Regulations 2015; and
 - (iii) freehold residential building which stands on leasehold land.
- (i) In paragraph (g) –
- "property" does not include –

- (a) the construction of a residential building governed by the provisions of a *société d'attribution*;
- (b) leasehold land or leasehold residential building;
- (c) a social housing unit of the National Housing Development Co. Ltd, the National Empowerment Foundation or the New Social Living Development Ltd;
- (d) bare residential land of an extent exceeding 4,220.87 square metres (one arpent) or where the total area of a plot of land, on which stands a residential building, exceeds 4,220.87 square metres (one arpent);
- (e) a property which has been the subject of a deed of prescription;
- (f) acquisition of an interest or a right in a property such as usufruct and life rights; and
- (g) such other property as may be prescribed.

(j) A purchaser shall qualify for a payment under paragraph (c) provided that he is a citizen of Mauritius.

(k) A purchaser shall not qualify for a refund under paragraph (c) where –

- (i) he acquires a residential property –
 - (A) in co-ownership, except where the other co-owner is the spouse of the purchaser or the co-owners are brothers and sisters;
 - (B) from an ascendant or a descendant;

- (C) from a co-heir of a deceased person;
 - (D) by inheritance;
 - (E) from a spouse;
 - (F) from a brother or sister;
- (ii) the transfer of property does not result in an effective change in ownership of that property;
 - (iii) the transfer is made by way of donation or a nominal price;
 - (iv) immovable property acquired during the period of legal community of goods and property referred to in Article 1402 of the Code Civil Mauricien is transferred between former spouses following a divorce.

(l) A deed of transfer referred to in paragraph (c) and presented for registration after the commencement of this subsection shall contain a declaration, at the end of the deed of transfer, to the effect that the purchaser qualifies for the payment under the Scheme.

(m) The declaration under paragraph (l) shall read as follows –

“The purchaser hereby declares that he qualifies for the payment of the 5 per cent under the Home Ownership Scheme in compliance with section 48A(4) of the Registration Duty Act.”

(n) Every purchaser who has made a declaration under paragraph (l) shall make an application to the Registrar-General, in such form as the Registrar-General may approve, giving the following information –

- (i) the date of acquisition of the property;
- (ii) the transcription volume number;
- (iii) his name;

- (iv) his residential address;
- (v) his bank account number and other banking details; and
- (vi) such other information as the Registrar-General may require.

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

(p) Where a property is acquired in co-ownership, the application form shall be signed by all co-owners.

(q) Any payment made under the Scheme shall be financed by NRF.

(r) The Registrar-General shall, within 5 working days from the end of the month in which the applications are received –

- (i) compile a list of applications received;
- (ii) verify the applications based on available information in RDDS; and
- (iii) transmit qualifying applications and amount of funds required to effect payment under the Scheme to NRF.

(s) The Registrar-General shall, on receipt of funds from NRF, instruct the Accountant-General to effect payment to eligible beneficiaries by bank transfer.

(t) Where the Registrar-General is satisfied that the sole or dominant purpose of any arrangement which involves one or more transactions on properties is to increase the declared value of the property to benefit from an increased payment under the Scheme, he may, without prejudice to the validity of such transactions, make an assessment of the amount of excess payment made under paragraph (c) and claim such amount from the purchaser.

(u) Where a property in respect of which payment has been made under paragraph (c) is subsequently transferred

within a period of one year from the date of registration of acquisition of the property, the Registrar-General shall claim the amount paid under paragraph (c) from the purchaser.

(v) Where a claim is made under paragraphs (t) or (u) and the purchaser fails to pay the amount claimed, sections 44A, 45, 45B and 45C shall apply with such modifications, adaptations and exceptions as may be necessary for the recovery of the amount unpaid.

Home Loan Payment Scheme

(5) (a) In this subsection –

“NRF” means the National Resilience Fund established under the Finance and Audit (National Resilience Fund) Regulations 2012;

“Scheme” means the Home Loan Payment Scheme;

“secured housing loan” means a loan contracted for the construction of a residence or part of a residence and used as a residential unit and secured by a mortgage or fixed charge on immovable property”;

“residence” means a residential unit constructed on a freehold bare land and or on top of an existing building.

(b) There shall be set up for the purposes of this Act a Home Loan Payment Scheme.

(c) Subject to paragraphs (d), (e) and (l), the Registrar-General shall pay to an eligible borrower 5 per cent of the amount disbursed which qualifies under the Scheme where the deed witnessing a loan has been signed and registered during the period starting on 1 July 2021 and ending on 30 June 2022.

(d) Where a secured housing loan has been contracted jointly by a person and his spouse, the payment shall be made to the bank account provided in paragraph (n)(i)(E).

(e) The amount under paragraph (c) shall, in respect of a secured housing loan, not in any case exceed 500,000 rupees.

(f) A secured housing loan shall qualify under the Scheme provided that it is –

- (i) contracted for the sole purpose of constructing and or completing the construction of a residence;
- (ii) signed and registered during the period starting on 1 June 2021 and ending on 30 June 2022;
- (iii) a secured housing loan contracted from –
 - (A) a bank or a non-bank deposit taking institution under the Banking Act;
 - (B) an insurance company under the Insurance Act;
 - (C) the Sugar Industry Pension Fund;
 - (D) the Employees Welfare Fund;
 - (E) the Statutory Bodies Family Protection Fund; or
 - (F) such other financial institution as may be prescribed.

(g) A secured housing loan shall be provided with a mortgage or fixed charge on immovable property as collateral.

(h) A secured housing loan for the following purposes shall not qualify under the Scheme –

- (i) a loan contracted for refinancing of an existing housing loan;
- (ii) a loan contracted by a non-citizen;
- (iii) a loan contracted for the renovation of an existing residence; and
- (iv) any other such exclusion as may be prescribed.

(i) A borrower shall qualify for a payment under paragraph (c) provided that he is a citizen of Mauritius and is aged 18 years or above.

(j) A borrower shall qualify under the Scheme, irrespective of his income.

(k) No limit on the number of loans contracted by a person shall apply, provided that a payment under the Scheme does not exceed 500,000 rupees in respect of every applicant.

(l) Payment under the Scheme shall be made on the amount of loan disbursed up to 30 June 2024.

(m) A deed of loan under paragraph (c) and presented after the commencement of this section shall, at the end of the deed, contain the following declaration –

“The borrower hereby declares that he is contracting the loan for the construction of a residence or part of a residence to be used as a residential unit and qualifies for the payment of 5 per cent under the Home Loan Payment Scheme under section 48A(5)(c) of the Registration Duty Act.”

(n) A financial institution shall –

(i) when registering a deed of loan, submit electronically an application form within 3 months from the date of registration of the deed of loan, in such form as the Registrar-General may approve and duly signed by the borrower, for payment, giving the following information –

(A) date of registration of deed of loan;

(B) Inscription Volume Number;

(C) his name;

(D) his residential address;

(E) his bank account number and other banking details;

- (F) such other information as the Registrar-General may require.
- (ii) together with the application form under subparagraph (i), provide a certificate certifying the amount of loan disbursed up to 30 June 2024.
- (o) Any payment made under the Scheme shall be financed by NRF.
- (p) The Registrar-General shall, within 5 working days from the end of the month in which the applications are received –
 - (i) compile a list of applications received;
 - (ii) verify the applications based on available information in RDDS; and
 - (iii) transmit qualifying applications and amount of funds required to effect payment under the Scheme to NRF.
- (q) The Registrar-General shall, on receipt of funds from NRF, instruct the Accountant-General to effect payment to eligible beneficiaries by bank transfer.
- (r) Where a secured housing loan in respect of which payment has been made under paragraph (c) is subsequently used by a borrower for a purpose other than for the construction or completion of his residence, the Registrar-General shall claim the amount paid under paragraph (c) from the borrower.
- (s) Where a claim is made under paragraph (r) and the borrower fails to pay the amount claimed, the Registrar-General shall apply sections 44A, 45, 45B and 45C with such modifications, adaptations and exceptions as may be necessary for the recovery of the amount unpaid.
- (f) in the First Schedule, in Part IV, in item 4 –
 - (i) in sub-item (a) –
 - (A) by inserting, after the words “the Integrated Resort Scheme”, the words, “, the Real Estate Scheme”;

(B) by deleting the words “set up under the Real Estate Development Scheme”;

(ii) by repealing sub-item (b).

78. Registration of Associations Act amended

The Registration of Associations Act is amended –

- (a) in section 9(3), by deleting the words “3,000 rupees” and replacing them by the words “45,000 rupees”;
- (b) in section 14K(2), by inserting, after the words “Where the Registrar intends to impose an administrative sanction”, the words “under section 14A(1)(d)(i), (ii) or (iii)”;
- (c) in section 14L(1), by deleting the words “section 14K” and replacing them by the words “section 14K(3)”;
- (d) in section 19(2)(b), by deleting the words “1,000 rupees” and “4,000 rupees” and replacing them by the words “15,000 rupees” and “60,000 rupees”, respectively;
- (e) in section 31, by repealing subsection (3) and replacing it by the following subsection –

(3) The Registrar may undertake outreach and educational programmes to raise and deepen awareness among such associations as he may consider appropriate and the donor community on the potential vulnerabilities of the sector to terrorism financing abuse and terrorism financing risks and the measures that they can take to protect themselves against such abuse.

79. Rivers and Canals Act amended

The Rivers and Canals Act is amended, in section 25, by adding the following new subsection –

(3) (a) This section shall not apply to a local authority, the NDU, the RDA and any other stakeholder, designated by the Land Drainage Authority for the implementation of drain projects, which carries out works along any river, stream or run of water that is public property.

(b) In paragraph (a) –

“drain projects” includes –

- (a) works to improve the flow of the water path, including desilting, dredging, construction of embankments and retaining walls for protection against soil erosion in rivers, streams, rivulets and natural water paths;
- (b) construction of bridges, culverts and fords along watercourses and river mouths;
- (c) removal of obstruction and sharp bends in rivers and rivulets, amongst others;

“Land Drainage Authority” means the Land Drainage Authority established under section 3 of the Land Drainage Authority Act;

“local authority”, “NDU” and “RDA” have the same meaning as in section 2 of the Land Drainage Authority Act.

80. Road Development Authority Act amended

The Road Development Authority Act is amended –

- (a) in section 7(2) –
 - (i) in paragraph (b), by deleting the words “public infrastructure” and replacing them by the word “roads”;
 - (ii) by inserting, after paragraph (e), the following new paragraphs –
 - (ea) a representative of the Ministry responsible for the subject of lands;
 - (eb) a representative of the Land Drainage Authority;
- (b) in section 10(2), by deleting the word “Five” and replacing it by the word “Seven”.

81. Road Traffic Act amended

The Road Traffic Act is amended –

- (a) in section 22 –

- (i) in subsection (10), in paragraph (a), by inserting, after the words “subject to paragraph (aa)”, the words “and subsection (10A),”;
- (ii) by inserting, after subsection (10), the following new subsection –

(10A) (a) Where, on account of the COVID-19 period for the year 2021, a licence expires on 31 March 2021, 30 April 2021, 31 May 2021 or such further date as may be prescribed, the owner or actual owner of the motor vehicle or trailer shall not be liable to a surcharge of 50 per cent on the amount of the tax prescribed for that vehicle or trailer, provided that the licence is renewed not later than 31 August 2021 or such further date as may be prescribed.

(b) Where, on account of the COVID-19 period for any other year, a licence expires during the COVID-19 period or such further date as may be prescribed, the owner or actual owner of the motor vehicle or trailer shall not be liable to a surcharge of 50 per cent on the amount of the tax prescribed for that vehicle or trailer, provided that the licence is renewed not later than such date as may be prescribed.

- (b) in section 191 –

- (i) in subsection (1) –

(A) by deleting the words “Subject to subsections (1A) and (1B), where” and replacing them by the words “Subject to subsections (1A), (1B) and (1C), where”;

(B) in paragraph (a), by deleting the words “within 28 days from” and replacing them by the words “not later than 28 days after”;

(C) in paragraph (b), by deleting the words “within 28 days from” and replacing them by the words “not later than 28 days after”;

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

(1A) (a) For the purpose of the COVID-19 period for the year 2020, where –

- (i) before or during the COVID-19 period, a person commits an offence specified in the second column of the Fourth Schedule and elects to accept an FPN; and
- (ii) the period of 28 days to pay the appropriate fine expires during the COVID-19 period,

the person shall pay the appropriate fine not later than 28 days after the COVID-19 period lapses.

(b) Where, before or during the COVID-19 period for the year 2020, a person commits an offence specified in the second column of the Fourth Schedule and refuses to accept an FPN –

- (i) the police officer, road transport inspector or traffic warden who detects the offence shall serve the FPN not later than 14 days after the COVID-19 period lapses in the manner specified in subsection (1)(b); and
- (ii) the person on whom the FPN is served shall pay the appropriate fine not later than 28 days after the COVID-19 period lapses.

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

(1B) (a) For the purpose of the COVID-19 period for the year 2021, where –

- (i) before or during the COVID-19 period, a person commits an offence specified in the second column of the Fourth Schedule and elects to accept an FPN; and
- (ii) the period of 28 days to pay the appropriate fine expires during the COVID-19 period,

the person shall pay the appropriate fine not later than 28 days after the commencement of this subsection or such later date as may be prescribed.

(b) Where, before or during the COVID-19 period for the year 2021, a person commits an offence specified in the second column of the Fourth Schedule and refuses to accept an FPN –

(i) the police officer, road transport inspector or traffic warden who detects the offence shall, in the manner specified in subsection (1)(b), serve the FPN not later than 14 days after the commencement of this subsection or such later date as may be prescribed; and

(ii) the person on whom the FPN is served shall pay the appropriate fine not later than 28 days after the commencement of this subsection or such later date as may be prescribed.

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

(1C) (a) For the purpose of the COVID-19 period for any other year, where –

(i) before or during the COVID-19 period, a person commits an offence specified in the second column of the Fourth Schedule and elects to accept an FPN; and

(ii) the period of 28 days to pay the appropriate fine expires during the COVID-19 period,

the person shall pay the appropriate fine not later than 28 days after the COVID-19 period lapses or such later date as may be prescribed.

(b) Where, before or during the COVID-19 period for any other year, a person commits an offence

specified in the second column of the Fourth Schedule and refuses to accept an FPN –

- (i) the police officer, road transport inspector or traffic warden who detects the offence shall, in the manner specified in subsection (1)(b), serve the FPN not later than 14 days after the COVID-19 period lapses or such later date as may be prescribed; and
 - (ii) the person on whom the FPN is served shall pay the appropriate fine not later than 28 days after the COVID-19 period lapses or such later date as may be prescribed.
- (c) in section 192, in subsection (1), by deleting the words “within 28 days or not later than 28 days after the COVID-19 period lapses, as the case may be” and replacing them by the words “not later than 28 days after the date of the offence under section 191(1)(a) or not later than the end of the period specified or prescribed under section 191(1A)(a), (1B)(a) or (1C)(a), as the case may be”;
- (d) in section 195 –
 - (i) in subsection (1) –
 - (A) by deleting the words “Subject to subsections (1A) and (1B),” and replacing them by the words “Subject to subsections (1A), (1B) and (1C),”;
 - (B) by deleting the words “, within 14 days,” and replacing them by the words “, not later than 14 days after the date of the date of the offence,”;
 - (C) in paragraph (a), by deleting the words “within 28 days as from” and replacing them by the words “not later than 28 days after”;
 - (D) in paragraph (c), by deleting the words “within 14 days as from” and replacing them by the words “not later than 14 days after”;

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

(1A) (a) Where, before the COVID-19 period for the year 2020, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device and the police officer has not served a PEDN 14 days after the date of the offence, the police officer shall serve the PEDN not later than 14 days after the COVID-19 period lapses.

(b) Where, during the COVID-19 period for the year 2020, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device, a police officer shall serve the PEDN not later than 14 days after the COVID-19 period lapses.

(c) Where the time limit of 28 days specified in subsection (1)(a) expires during the COVID-19 period, the person on whom the PEDN is served shall, notwithstanding the last day to pay the appropriate fine mentioned in the PEDN, pay the appropriate fine not later than 28 days after the COVID-19 period lapses.

- (iii) by repealing subsection (1B) and replacing it by the following subsection –

(1B) (a) Where, before the COVID-19 period for the year 2021, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device and the police officer has not served a PEDN 14 days after the date of the offence, the police officer shall serve the PEDN not later than 14 days after the commencement of this subsection or such later date as may be prescribed.

(b) Where, during the COVID-19 period for the year 2021, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device, a police officer shall serve the PEDN not later than 14 days after the commencement of this subsection or such later date as may be prescribed.

(c) Where the time limit of 28 days specified in subsection (1)(a) expires during the COVID-19 period for the year 2021, the person on whom the PEDN is served shall, notwithstanding the last day to pay the appropriate fine mentioned in the PEDN, pay the appropriate fine not

later than 28 days after the commencement of this subsection or such later date as may be prescribed.

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

(IC) (a) Where, before the COVID-19 period for any other year, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device and the police officer has not served a PEDN 14 days after the date of the offence, the police officer shall serve the PEDN not later than 14 days after the COVID-19 period lapses or such later date as may be prescribed.

(b) Where, during the COVID-19 period for any other year, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device, a police officer shall serve the PEDN not later than 14 days after the COVID-19 period lapses or such later date as may be prescribed.

(c) Where the time limit of 28 days specified in subsection (1)(a) expires during the COVID-19 for any other year, the person on whom the PEDN is served shall, notwithstanding the last day to pay the appropriate fine mentioned in the PEDN, pay the appropriate fine not later than 28 days after the COVID-19 period lapses or such later date as may be prescribed.

- (v) in subsection (3), by deleting the words “, within 28 days, or in case the time limit of 28 days expires during the COVID-19 period, not later than 28 days after the COVID-19 period lapse” and replacing them by the words “not later than 28 days after the date of the offence under subsection (1)(a) or not later than the end of the period specified or prescribed under subsection (1A)(c), (1B)(c) or (1C)(c), as the case may be”;

- (vi) in subsection (3A)(b), by repealing subparagraph (i) and replacing it by the following subparagraph –

- (i) attend the appropriate District Court not later than 28 days from the date of the issue of the PEDN, or not later than the end of the period specified or prescribed under

subsection (1A)(c), (1B)(c) or (1C)(c), as the case may be”;

- (vii) in subsection (7), by deleting the words “or, in case the time limit of 14 days has expired during the COVID-19 period, not later than 14 days after the COVID-19 period lapses” and replacing them by the words “, or not later than 14 days after the specified or prescribed period, as the case may be”.

82. Roads Act amended

The Roads Act is amended –

- (a) in section 2, in the definition of “Minister”, by deleting the words “land transport” and replacing them by the word “roads”;
- (b) in section 24 –
 - (i) in subsection (1)(g), by inserting, after the word “footbridge” wherever it appears, the words “, flyover or lighting pole”;
 - (ii) in subsection (2), by inserting, in the appropriate alphabetical order, the following new definition –

“flyover” means a structure which carries one road over another;

83. Rose Belle Sugar Estate Board Act amended

The Rose Belle Sugar Estate Board Act is amended by repealing section 21 and replacing it by the following section –

21. Financial year

The financial year of the Board shall start on 1 July and end on 30 June in the following year.

84. Social Integration and Empowerment Act amended

The Social Integration and Empowerment Act is amended –

- (a) in section 2, in the definition of “person living in absolute poverty”, by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) one or more adults with or without children, as the case may be, living under the same roof as one

household as set out in the first column of the Schedule, whose assessed monthly income or assessed combined monthly income, as the case may be, does not exceed the corresponding amount specified in the second column of the Schedule;

- (b) in section 6 –
- (i) in subsection (2), by deleting the words “an adult or, as the case may be, the 2 or 3 adults living under the same roof referred to” and replacing them by the words “one or more adults with or without children, as the case may be, living under the same roof as one household as set out”;
- (ii) in subsection (3) –
- (A) by deleting the words “2 or 3”;
- (B) by inserting, after the words “the amount specified in the second column”, the words “of the Schedule”;
- (c) by repealing the Schedule and replacing it by the following Schedule –

SCHEDULE
[Sections 2 and 6]

Absolute Poverty

	Assessed Monthly Income/Combined Assessed Monthly Income (Rs)
One adult	3,000
One adult and one child	4,500
One adult and 2 children	6,000
One adult and 3 children	7,500
One adult and 4 children	9,000
One adult and 5 or more children	10,500

Two adults	6,000
Two adults and one child	7,500
Two adults and 2 children	9,000
Two adults and 3 or more children	10,500
Three adults	9,000
Three or more adults	10,500
Three or more adults and one or more children	10,500

85. State Lands Act amended

The State Lands Act is amended, in section 6 –

- (a) in subsection (2), by deleting the words “The rents” and replacing them by the words “Subject to subsection (2A), the rents”;
- (b) by inserting, after subsection (2), the following new section –

(2A) The annual rental shall be payable before the end of each year of the lease where the lease is in respect of –

- (a) a hotel, including a hotel under construction;
- (b) a guest house, tourist residence or domaine holding a tourist accommodation certificate, issued under the Tourism Authority Act;
- (c) the holder of a tourist enterprise licence or an operator holding a licence under the Tourism Authority Act; or
- (d) the operator of a seaplane or any other similar business.

86. Statutory Bodies (Accounts and Audit) Act amended

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

- (a) in section 7, by repealing subsection (3) and replacing it by the following subsection –

(3) The auditor shall, within 10 months of the end of every financial year, after receipt of the annual report pursuant to subsection (2), submit the annual report and his audit report to the Board.

(b) in the First Schedule, by deleting the following words –

FIRST SCHEDULE

[Section 2]

and replacing them by the following words –

SCHEDULE

[Section 2]

(c) in the newly numbered Schedule, by deleting the following item –

Fishermen Investment Trust Fishermen Investment Trust Act

87. Statutory Bodies Pension Funds Act amended

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

Marathi-speaking Union 1 July 2021

88. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

(a) by repealing section 13;

(b) in section 13A –

(i) in subsection (1), by deleting the words “sugar cane and bagasse” and replacing them by the words “biomass from such sources as may be prescribed”;

(ii) in subsection (3) –

(A) in paragraph (a) –

(I) by inserting, after the words “as may be prescribed”, the words “and the proceeds from any trash commodity”;

- (II) by inserting, after the words “Sugar Cane Sustainability Fund”, the words “and operated and managed under different portfolios for different types of biomass”;
 - (B) in paragraph (b), by deleting the words “may be prescribed” and replacing them by the words “shall be prescribed for the different types of biomass”;
 - (iii) in subsection (4), by inserting, after the word “planters”, the words “or producers, as the case may be”;
 - (iv) in subsection (7), in the definition of “planter”, by deleting, the words “31 May 2015” and replacing them by the words “31 May 2015 or any planter producing biomass from such sources as may be prescribed”;
- (c) in section 13B –
 - (i) in the heading, by deleting the words “**Sugar Cane Industry Based**” and replacing them by the word “**National**”;
 - (ii) in subsection (1) –
 - (A) by deleting the words “Renewable Sugar Cane Industry Based Biomass Framework” and “from biomass” and replacing them by the words “Renewable National Biomass Framework” and “from such sources of biomass as may be prescribed”, respectively;
 - (B) by deleting the words “, generated by the sugar cane industry”;
 - (iii) in subsection (2), by deleting the words “Sugar Cane Industry Based” and replacing them by the word “National”;
- (d) in section 29(1)(a), by adding the following new subparagraph –
 - (xxi) the construction of buildings by the holder of an investment certificate issued by the Economic Development Board –
 - (A) for the manufacture of pharmaceutical products or medical devices; or

(B) the conduct of clinical and pre-clinical trials;

(e) by repealing the Sixth Schedule.

89. Sugar Insurance Fund Act amended

The Sugar Insurance Fund Act is amended by inserting, after section 56A, the following new section –

56B. Temporary measures for crop year starting on 1 June 2019 and ending on 31 May 2020

For the crop year starting on 1 June 2019 and ending on 31 May 2020 and –

- (a) notwithstanding section 24(4), the difference between the general insurance premium and the provisional estimate made under section 24(2) shall be recovered–
 - (i) through the Syndicate on or before 15 July 2021; or
 - (ii) from the insured after 15 July 2021;
- (b) notwithstanding section 25(1), (4) and (5) –
 - (i) where the total sugar accrued for a prescribed area is not more than the prescribed percentage of the total insurable sugar for the prescribed area on account of the occurrence of all or any of the following events –
 - (A) cyclone;
 - (B) drought; or
 - (C) excessive rainfall,the Board may not later than 15 June 2021, declare that crop year to be an event year on account of all or any of these events;
 - (ii) where no declaration is made under subparagraph (i), an insured may request, in writing, and not later than 15 July 2021, the Board to make a declaration; or
 - (iii) where a request for a declaration is made under subparagraph (ii), the Board shall, not later than 31 August 2021 or such later date as the Board may, by

regulations, appoint, make a declaration or refuse to make it.

90. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 amended

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 is amended –

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

“investigatory authorities” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;
- (b) in section 9(1), by inserting, after the words “The National Sanctions Committee shall”, the words “, on its own initiative or upon a request by any person”;
- (c) in section 13(2), by deleting the word “Committee”;
- (d) in section 23(4), by deleting the words “Any person” and replacing them by the words “Notwithstanding any confidentiality provision in any enactment, any person”;
- (e) in section 25(2)(a), by deleting the word “Where” and replacing it by the words “Notwithstanding any confidentiality provision in any enactment, where”;
- (f) in section 26(4), by deleting the words “in 2 newspapers” and replacing them by the words “by electronic means and in a daily newspaper”.

91. Utility Regulatory Authority Act amended

The Utility Regulatory Authority Act is amended –

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

“Central Electricity Board” means the Central Electricity Board constituted under the Central Electricity Board Act;

“Central Water Authority” means the Central Water Authority constituted under the Central Water Authority Act;

“Wastewater Management Authority” means the Wastewater Management Authority constituted under the Wastewater Management Authority Act;

- (ii) by adding the following new definition, the full stop at the end of definition of “water services” being deleted and replaced by a semicolon –

“wayleave” means consent for the applicant to install, and keep installed, the electric lines, equipment, poles, water pipes and appurtenances, and the conduit on, under or over the land and to have access to the land for the purpose of inspecting, maintaining, adjusting, repairing, altering, replacing or removing the electric lines, equipment, poles, water pipes and appurtenances and the conduit.

- (b) in section 6(1), by adding the following new paragraph, the full stop at the end of paragraph (l) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (k) being deleted –

- (m) may determine a notice for grant of wayleave by the Central Electricity Board, the Central Water Authority or the Wastewater Management Authority.

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

6A. Determination of notice for grant of wayleaves

(1) Where the Central Electricity Board, Central Water Authority or Wastewater Management Authority have submitted a notice for the grant of wayleave, the Authority shall determine such notice in accordance with subsection (2).

(2) On receipt of a notice under subsection (1), the Authority shall, in writing, require –

- (a) the occupier of the land; and
- (b) where the occupier is not the owner of the land, the owner,

to show cause, within 7 days of the date of service of the notice, why the necessary wayleave should not be granted.

(3) The Authority shall, within 14 days from the date of the application, inform all the concerned parties of its decision.

(d) in section 8 –

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

(2) The Board shall consist of –

(a) a Chairperson, to be appointed in accordance with section 9; and

(b) 6 Commissioners, to be appointed by the Minister on such terms and conditions as he may determine.

(ii) by adding the following new subsection –

(3) Three out of the 6 commissioners shall include a representative of –

(a) the Ministry responsible for the subject matter of finance;

(b) the Ministry responsible for the subject matter of public utilities;

(c) the Attorney-General's Office.

(e) in section 9 –

(i) in the heading, by deleting the words **“and Commissioners”**;

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

(f) in section 11(4), by deleting the words “and every Commissioner”;

(g) in section 12 –

(i) in subsection (1), by deleting the words “or Commissioner”, wherever they appear;

(ii) in subsection (4) –

(A) by deleting the words “or a Commissioner” wherever they appear;

- (B) by deleting the words “or the Commissioner, as the case may be”;
- (h) in section 13 –
 - (i) in subsection (3), by deleting the words “3 Commissioners” and replacing them by the words “6 Commissioners”;
 - (ii) in subsection (7), by deleting the words “2 Commissioners” and replacing them by the words “3 Commissioners”;
 - (iii) in subsection (10), by deleting the words “or any Commissioner”.
- (i) in the First Schedule –
 - (i) in Part A, by inserting, in the appropriate alphabetical order, the following new items –
 - Central Electricity Board Act
 - Central Water Authority Act
 - Wastewater Management Authority Act
 - (ii) in Part B, by inserting, in the appropriate alphabetical order, the following new items –
 - Waste Water Disposal Services
 - Water Services

92. Value Added Tax Act amended

The Value Added Tax Act is amended –

- (a) in section 8(2), by inserting, after the words “the Prevention of Corruption Act”, the words “, the Economic Development Board Act”;
- (b) in section 28A –
 - (i) in subsection (1), by deleting the words “unless the Director-General applies ex parte for and obtains the authorisation of the Independent Tax Panel under the Mauritius Revenue

Authority Act” and replacing them by the words “unless, in the opinion of the Director-General, the person has –

- (a) demonstrated fraudulent conduct;
 - (b) wilfully neglected to comply with this Act;
 - (c) not submitted a return under section 22; or
 - (d) not submitted a return under section 23.
- (ii) by repealing subsections (2) and (3);
- (c) in section 29(1), by deleting the words “or in writing” and replacing them by the words “, in writing or electronically through such medium as the Director-General may approve”;
 - (d) in section 31, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –
 - (c) attend a meeting through teleconferencing to give any information or explanation which the Director-General may require.
 - (e) in section 37, by repealing subsection (5) and replacing it by the following subsection –
 - (5) Subsection (3) shall not apply where a person has –
 - (a) demonstrated fraudulent conduct;
 - (b) wilfully neglected to comply with this Act;
 - (c) not submitted a return under section 22; or
 - (d) not submitted a return under section 23.
 - (f) in section 65C(3)(b), by deleting the words “500,000 rupees” and replacing them by the words “300,000 rupees”;
 - (g) by repealing section 65E;
 - (h) in section 69A –

- (i) in subsection (3), by deleting the words “subsection (3A)” and replacing them by the words “subsections (3A) and (3B)”;
- (ii) by inserting, after subsection (3A), the following new subsections –

(3A) Where an application is received under subsection (1), the Director-General may, within 30 days of the receipt of the application, request the applicant to furnish such additional documents and information as he may require to give the ruling.

(3B) Where the Director-General requests an applicant to submit any document or information in respect of an application under this section, the time limit for the ruling referred to in subsection (3) shall run from the date of the submission of all requested documents and information.

- (i) in section 73 –

- (i) by repealing subsection (10A);
- (ii) by adding the following new subsection –

(15) Notwithstanding this Act, where a registered person is an SME as defined in section 150B of the Income Tax Act, the date for the submission of a return and payment of value added tax for the month of February 2021 or part of that month shall, where applicable, be 15 July 2021.

- (j) in the First Schedule, in item 12, by deleting the words “and services provided in a residential care home registered with the Ministry responsible for the subject of social security”;
- (k) in the Second Schedule, by inserting, after the words “annual turnover”, the words “of taxable supplies”;
- (l) in the Fifth Schedule –
 - (i) in item 2 –
 - (A) in sub-item (eb), by deleting the words “, other than live poultry”;

(B) by inserting, after sub-item (eb), the following new sub-item –

(ec) live animals for training or breeding purposes;

(C) by inserting, after sub-item (ff), the following new sub-item –

(fg) boiled or steamed dumplings made up of meat, fish, squid, crab, chicken, vegetables or milk, whether cooked or uncooked, prepared and supplied to final consumers;

(ii) by deleting item 42 and replacing it by the following item –

42. Medical, hospital and dental services, including clinical laboratory services and services provided in a health institution, nursing care services and residential care services.

(m) in the Ninth Schedule –

(i) by deleting items 11 and 13;

(ii) in item 14, by adding the following new sub-items –

(3) National Empowerment Foundation Construction of social housing

(4) New Social Living Development Ltd Construction of social housing

(iii) by deleting items 16, 17, 19, 20, 21, 22, 23 and 24;

(iv) by adding the following new items –

25.	Any person who holds an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act.	(1) Construction of a purpose-built building or facility for the activity listed in the Investment Certificate.
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		(2) At the time of setting up or expansion, as approved by the Economic Development Board, plant, machinery and equipment (excluding office equipment, furniture and vehicles) for the exclusive use for the activity listed in the Investment Certificate.
26.	Any person engaged in the construction of a purpose-built building to be leased exclusively to a person who holds an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act.	Construction of a purpose-built building for lease for the activity listed in the Investment Certificate.
27.	(a) Any person who holds an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act and engaged in the provision of tertiary education.	<p>(1) Construction of a purpose-built building or facility for the provision of tertiary education.</p> <p>(2) At the time of setting up or expansion, as approved by the Economic Development Board –</p> <p>(a) plant, machinery and equipment (excluding office equipment, furniture and vehicles); and</p> <p>(b) information</p>

		<p>technology system and information technology related materials and equipment for the purpose of online education,</p> <p>for the exclusive use for the provision of tertiary education</p>
	<p>(b) Any person engaged in the construction of a purpose-built building for the provision of tertiary education to be leased exclusively to a person engaged in the provision of tertiary education, who holds an Investment Certificate issued by the Economic Development Board under the Economic Development Board Act.</p>	<p>Construction of a purpose-built building for lease for the provision of tertiary education.</p>

(n) in the Twelfth Schedule, in Part VII –

- (i) in item 5, by deleting the words “5 million rupees” and replacing them by the words “3 million rupees”;
- (ii) in item 6, by deleting the words “3.5 million rupees” and replacing them by the words “one million rupees”;
- (iii) in item 8, by deleting the words “500,000 rupees” and replacing them by the words “300,000 rupees”;
- (iv) by inserting, after item 8, the following new item –

8A. The refund is applicable on the construction or acquisition of a first residence only.

93. Waste Water Management Authority Act amended

The Waste Water Management Authority Act is amended –

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

“wayleave” means consent for the applicant to install, and keep installed, the conduit on, under or over the land and to have access to the land for the purpose of inspecting, maintaining, adjusting, repairing, altering, replacing or removing the conduit;

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

6A. Wayleaves

(1) Where the Authority has reason to believe that it is necessary or expedient for it to install, and keep installed, the conduit on, under or over the land, the owner or occupier of the land, shall be given a notice by the Authority requiring him to grant the necessary wayleave within a period not exceeding 21 days.

(2) Where the owner of the land is untraceable, the Authority shall serve a notice posted up in a conspicuous place on the land for a period not exceeding 21 days.

(3) Where there is no response from the owner or occupier of the land following the issue of a notice under subsections (1) and (2), the Board may conduct such works as may be necessary and expedient in accordance with the notice.

(4) Where the owner or occupier of the land, having been given a notice, by the Authority requiring him to grant the necessary wayleave within a period not exceeding 21 days specified in a notice –

- (a) has objected to give the wayleave before the end of that period; or
- (b) has given the wayleave subject to terms and conditions to which the Authority objects; and
- (c) where the Authority has been unable to reach an agreement with the owner or occupier of the land within a period of 60 days from the date of issue of the notice,

the Authority may apply to the Utility Regulatory Authority for the determination of the notice to grant the wayleave.

94. Workers' Rights Act 2019 amended

The Workers' Rights Act 2019 is amended –

- (a) in section 2, in the definition of “worker”, in paragraph (c) –
 - (i) by repealing subparagraph (iii) replacing it by the following subparagraph –
 - (iii) except in relation to sections 5, 17A, 26, 32(1), (1A), (4), (5), (6) and (7), 34, 49, 50, 51A, 52, 53 and 57 and Parts VI, VII, VIII and XI, a person whose basic wage or salary is at a rate exceeding 600,000 rupees in a year;
 - (ii) by repealing subparagraph (iv) and replacing it by the following subparagraph –
 - (iv) a person performing atypical work whose basic wage or salary exceeds 600,000 rupees in a year, except in relation to sections 5, 26, 31 and 51A and Parts VI, VII, VIII, XI, XII and XIII;
- (b) in section 3(2) –
 - (i) in paragraph (b)(i), by deleting the words “sections 5, 26(1),” and replacing them by the words “sections 5, 26(1), 51A,”;
 - (ii) in paragraph (c)(i), by deleting the words “sections 5, 26(1),” and replacing them by the words “sections 5, 26(1), 51A,”;
 - (iii) by repealing paragraph (d) and replacing it by the following paragraph –
 - (d) an atypical worker whose basic wage or salary exceeds 600,000 rupees in a year, except in relation to –
 - (i) sections 5, 26, 31 and 51A; and
 - (ii) Parts VI, VII, VIII, XI, XII and XIII;

(iv) by adding the following new paragraph –

(e) a worker who works from home and whose basic wage or salary exceeds 600,000 rupees in a year, except in relation to –

(i) sections 5, 26, 31 and 51A; and

(ii) Parts V, VI, VII, VIII, XI, XII and XIII.

(c) in section 16 –

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

(1) Notwithstanding any provision to the contrary in the Code Civil Mauricien and any other enactment, where a worker and an employer agree to resolve a dispute concerning termination of employment or non-payment or short payment of remuneration, the worker and the employer shall enter into a compromise agreement.

(ii) in subsection (2) –

(a) in paragraph (a), by deleting the words “relevant agreement” and replacing them by the words “compromise agreement”;

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

(aa) the worker has not, prior to entering into the compromise agreement, received advice from a relevant independent adviser regarding the terms of the agreement and the effect of that agreement on his claim; or

(d) in section 17 –

(i) in subsection (1), by deleting the words “a worker performing atypical work” and replacing them by the words “deemed to be an atypical worker”;

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

(3) In this section –

“atypical worker” –

(a) means a person aged 16 years or more, who –

(i) is not employed under a standard agreement;

(ii) works for one or more employers concurrently and is remunerated, on a time-rate or piece-rate basis or otherwise, by the employer or employers, as the case may be, for the work performed; or

(iii) undertakes to perform personally any work for, or who offers his services to, another party to the contract;

(b) includes a person who –

(i) performs work brokered through an online platform or through such other similar services;

(ii) performs teleworking;

(iii) performs works through an information technology system; or

(iv) uses his personal equipment and tools to perform work or provide services; but

(c) does not include –

(i) a self-employed –

- (A) who holds a business registration number issued by the relevant authorities and personally operates a business or trade on his own account;
- (B) whose business or trade activity is his sole or main source of income; or
- (C) who employs another person to execute his work agreement;
- (ii) any other person whose working status is that of a person operating his own business or trade;
- (iii) a job contractor.

(e) in section 24A –

- (i) in the heading, by adding the words “**of year 2020**”;
- (ii) by adding the following new subsection –

(5) This section shall apply for the COVID-19 period of year 2020.

(f) in section 33, by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to subsections (3), (4) and (5), every employer shall, as from the appointed date, pay to every worker in his employment, in addition to the actual wage or salary earned by the worker or such wage or salary as may be prescribed, an additional remuneration to compensate him for an increase in the cost of living.

(g) by repealing section 35 and replacing it by the following section –

35. Application for protective order

(1) Where, after making an enquiry or on being notified, the supervising officer is satisfied that an employer has failed –

- (a) to pay any remuneration, notice, severance allowance or gratuity due to a worker or a group of workers; and
- (b) where a notice under section 121 is issued, to comply with the notice,

the supervising officer may, where he considers it appropriate, apply to the Judge in Chambers for a protective order, on behalf of the worker or group of workers, against the employer and any bank or other financial institution holding funds on behalf of the employer, in the amount of the remuneration, notice, severance allowance or gratuity due.

(2) An application under subsection (1) shall be made where the supervising officer –

- (a)
 - (i) has lodged a case before the Court on behalf of the worker or group of workers to claim notice, severance allowance or remuneration due to the worker or group of workers, as the case may be;
 - (ii) is satisfied, following an enquiry made, that remuneration due to a worker has not been paid by an employer whose enterprise is under receivership, administration or liquidation;
 - (iii) is notified that an order for payment of remuneration, notice or severance allowance has been made by the Redundancy Board and there has been non-compliance with the order; and
 - (iv) is satisfied, following an enquiry made, that payment of gratuity due under section 99 or 100 has not been paid; and
- (b)
 - (i) has reasonable grounds to believe that the employer may dispose of his property to the prejudice of the worker or group of workers to whom remuneration, notice, severance allowance or gratuity, as the case may be, is due; and

- (ii) is satisfied that the amount or value of the property is proportionate to the amount due as remuneration, notice, severance allowance or gratuity, as the case may be.
 - (3) In this section and in sections 36 and 39 –
 - “remuneration” has the same meaning as in section 2;
 - “severance allowance” –
 - (a) means the severance allowance payable by order of the Court under section 70(1) or by order of the Redundancy Board under section 72, 72A or 74;
 - (b) includes compensation payable pursuant to an agreement drawn under section 74.
- (h) in section 36, in subsection (1) –
 - (i) by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) (i) payment of notice, severance allowance or remuneration is due; and
 - (ii) where a notice under section 121 is issued, there is non-compliance with the notice;
 - (ii) in paragraph (b), by deleting the words “remuneration is due” and replacing them by the words “subject to section 35(1), payment of notice, severance allowance or remuneration is due”;
 - (iii) in paragraph (c), by deleting the words “remuneration due” and replacing them by the words “notice, severance allowance or remuneration due”;
- (i) in section 39(2)(b)(i), by deleting the words “remuneration due” and replacing them by the words “notice, severance allowance or remuneration due”;

- (j) in section 40(2), by deleting the words “by the Supreme Court”;
- (k) in section 45(12), by inserting, after the words “COVID-19 period” wherever they appear, the words “for the year 2020”;
- (l) by inserting, after section 51, the following new section –

51A. Remuneration and leave related to Covid-19 vaccination or RT-PCR Test

(1) The conditions relating to the payment of remuneration or grant of leave to a worker employed in an institution specified in subsection (2), in circumstances where the worker cannot have access to his place of work pursuant to the Quarantine Act 2020 or any regulations made thereunder, shall be such conditions as may be prescribed.

(2) In this section –

“institution” means –

- (a) a *crèche*, a day-care centre, a kindergarten;
 - (b) a special education needs institution, a pre-primary school, a primary school, a private secondary school, a tertiary institution;
 - (c) a vocational training centre and any other training institution; and
 - (d) such other institution as may be prescribed.
- (m) in section 54(3), by inserting, after paragraph (a), the following new paragraph, the word “or” at the end of paragraph (a) being deleted –
 - (aa) his contract of employment comes to an end;
 - (n) in section 59 –
 - (i) in subsection (1), by deleting the words “bus fare” and replacing them by the words “bus fare or light rail fare, as the case may be”;
 - (ii) in subsection (2), by inserting, after the words “by bus”, the words “or light rail”;

- (iii) in subsection (3) –
 - (A) in paragraph (a), by deleting the words “bus fare” and replacing them by the words “bus fare or light rail fare, as the case may be”;
 - (B) in paragraph (b), by deleting the words “bus fare and if no bus ” and replacing them by the words “bus fare or light rail fare, as the case may be, and if no bus or light rail service ”;
- (o) in section 61, in subsection (4), by deleting the words “Where a matter, in relation to the absence of the worker under subsection (3), is referred to an officer or to the Court” and replacing them by the words “Subject to subsection (3), where a matter, in relation to the absence of a worker is referred to an officer or to the Court”;
- (p) in section 64 –
 - (i) in subsection (2) –
 - (A) in paragraph (b)(iv), by deleting the words “within 7 days of the completion” and replacing them by the words “not later than 7 days after the completion”;
 - (B) in paragraph (c), by deleting the words “within 7 days of” and replacing them by the words “not later than 7 days after”;
 - (ii) in subsection (6), in paragraph (d), by deleting the words “within 7 days of” and replacing them by the words “not later than 7 days after”;
 - (iii) in subsection (10), by inserting, after the words “written request”, the words “from or on behalf of the worker”;
 - (iv) in subsection (11)(b), by deleting the words “in paragraph (a)” and replacing them by the words “in paragraph (a), provided that the disciplinary hearing is completed not later than 60 days of the date of the first oral hearing”;
- (q) in section 66, by repealing subsection (1) and replacing it by the following subsection –
 - (1) Where an employer suspends a worker pending the outcome of –

- (a) an investigation carried out under section 64(3); or
- (b) disciplinary proceedings carried out on account of the worker's alleged misconduct of poor performance,

the employer shall pay the worker his basic salary for the period of suspension.

(r) in section 69 –

(i) in subsection (1) –

- (A) by deleting the words "subsection (2)" and replacing them by the words "subsections (2) and (3A)";
- (B) by deleting the words "as specified in this section" and replacing them by the words "at the rate specified in section 70";
- (C) in paragraph (a), by deleting the word "agreement" and replacing it by the words "agreement in circumstances specified in section 70(1)";
- (D) by repealing paragraph (b) and replacing it by the following paragraph –

(b) under one or more fixed-term contract with the same employer and the employer terminates his agreement in circumstances specified in section 70(1);

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

(2) No severance allowance shall be payable to a migrant worker or a non-citizen employed under one or more contracts of fixed duration at the expiry of his contracts.

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

(3A) (a) Where a worker whose basic wage or salary exceeds 600,000 rupees in a year is paid, at the end of every period of 12 months or at the end of each contract

of employment of a determinate duration, a gratuity, compensation or such other payment, by whatever name called, in lieu of pension or in respect of his length of service, the worker shall not be entitled to the payment of any severance allowance on the expiry of each contract or the last contract.

(b) Notwithstanding any provision to the contrary to this Act, a worker referred to in paragraph (a) shall not be considered to be in continuous employment where he is employed successively under one or more contracts of a determinate duration.

- (s) in section 71(2), by adding the following new definition, the full stop at the end of the definition of "fund or scheme" being deleted and replaced by a semicolon –

"gratuity" includes a gratuity, a compensation or such other payment, by whatever name called, referred to in section 69(3A).

- (t) in section 72 –

- (i) in subsection (1A)(a), by deleting the words "any of his workers" and replacing them by the words "any of his workers or close down his enterprise";
- (ii) by inserting, after subsection (5), the following new subsection –

(5A) (a) Subject to subsections (1) and (3), an employer who intends to reduce the number of workers in his employment on the ground of restructuring for financial reasons, may, instead of applying for financial assistance under subsection (1A)(b)(ii), give written notice to the Redundancy Board, together with a statement containing the information specified in paragraph (c), at least 30 days before the intended reduction.

(b) The Board shall entertain a notification for an intended reduction given under paragraph (a) where it is satisfied that –

- (i) the enterprise is over-indebted and not economically viable and any further debt would increase the risk of the enterprise being insolvent; and

- (ii) the restructuring may enable the enterprise to manage the repayment of its debts without being insolvent and to dispose of adequate cash flow to continue its operations.

(c) An employer who gives written notice under this section shall submit to the Board, in addition to the following information and documents, such additional information and documents as the Board may require –

- (i) information on the debtor's assets and liabilities at the time of the application;
- (ii) information on the financial situation of the debtor and causes and extent of the difficulties of the debtor;
- (iii) documentary evidence that the decision for restructuring and the restructuring plan have been approved by the Board of Directors of the enterprise or by the person in charge of the enterprise, as the case may be;
- (iv) a statement as to why the restructuring plan has a reasonable prospect of preventing insolvency and saving jobs;
- (v) the number of jobs to be saved.

(d) Where the employer fails to provide the information and documents specified in paragraph (c), the reduction of workforce shall be deemed to be unjustified.

(u) in section 72A(4) –

- (i) in paragraph (a), by deleting the words "Where the Board finds" and replacing them by the words "Subject to paragraph (d), where the Board finds";

(ii) by adding the following new paragraph –

(d) Where a notice of intended reduction of workforce related to a business organisation is given to the Board, and the Board is satisfied that the procedure adopted by the employer for the reduction of workforce is in the best interest of the business, the Board shall not order the employer to pay severance allowance.

(v) in section 74 –

(i) in subsection (1) –

(A) in paragraph (a), by deleting the words “make orders” and replacing them by the words “subject to subsection (1A), make orders”;

(B) in paragraph (b), by deleting the words “make such orders” and replacing them by the words “subject to subsection (1A), make such orders”;

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

(1A) (a) Where a notice is given to the Board under section 72(5) or (5A), the Board may –

(i) with a view to promoting a settlement; and

(ii) with the consent of the parties,

provide a conciliation or mediation service to the parties within the delay specified in section 75(8) or (9).

(b) The Board may, in the course of any conciliation or mediation conducted under paragraph (a), explore the possibility of –

(i) the workers being reinstated by the employer or re-engaged in another enterprise;

(ii) providing training at the cost of the employer to develop their employability; or

(iii) the employer paying to the workers a compensation of not less than 15 days' remuneration for every period of 12 months of continuous employment, where the reduction is considered to be justified.

(c) (i) Where the parties reach a settlement as specified in paragraph (a), an agreement shall be drawn up in writing and signed or marked by the parties.

(ii) The agreement shall have the same effect as an order of the Board.

(d) (i) Where no agreement is reached, the Board shall continue and complete its proceedings within the delay specified in section 75(8) or such longer delay as the parties may agree.

(ii) Where the Board finds that the reasons for the reduction or closing down are unjustified, the Board shall make an order in accordance with section 72(10).

(w) in section 75(9), by inserting, after the words "subsection (8)", the words "and 72A(3)";

(x) in section 84 –

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

(e) he has, registered himself with the supervising officer after the period specified in paragraph (d) and has shown cause, certified by a medical certificate, that –

(i) he was admitted to a hospital or other medical institution in Mauritius or abroad for treatment in connection with an illness or injury before the expiry of the specified period and he was discharged after the expiry of that period;

- (ii) he has been granted sick leave for the purpose of convalescence after his discharge or was on sick leave immediately after his discharge; or
 - (iii) he was bedridden during the specified period.
- (ii) in subsection (2A), by inserting, after the words “COVID-19 period”, the words “for the year 2020”;
- (iii) in subsection (7), by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of paragraph (a) being deleted –
 - (c) declines, for the third consecutive time, an offer for a job or training, which is in accordance with his profile and qualifications.
- (iv) in subsection (8), by deleting the words “of the date of his employment, notify the supervising officer accordingly” and replacing them by the words “accordingly notify the supervising officer, in writing or electronically or in such other manner as the supervising officer may determine, specifying whether he is gainfully employed on a full-time basis or otherwise”;
- (v) by repealing subsection (8A) and replacing it by the following subsection –
 - (8A) (1) The supervising officer shall, in the case of a worker who becomes gainfully employed on a full-time basis, within 7 days of the receipt of the notification under subsection (8), inform the supervising officer of the Ministry responsible for the subject of social security of that notification.
 - (2) The supervising officer of the Ministry responsible for the subject of social security shall, on being informed under subsection (1), forthwith take such action as may be necessary to stop payment of the transition unemployment benefit to the worker.
- (vi) by inserting, after subsection (8A), the following new subsections –

(8B) Where a worker who becomes gainfully employed on a full-time basis for a period of at least 30 consecutive days fails to notify the supervising officer under subsection (8), the worker shall commit an offence.

(8C) (a) Any worker who, after becoming gainfully employed on a full-time basis for a period of at least 30 consecutive days –

- (i) fails to notify the supervising officer under subsection (8); and
- (ii) continues to benefit from payment of the transition unemployment benefit into a bank account,

the worker shall refund the payment received to the Workfare Programme Fund, or request the bank to make the refund, within one month of the date of payment.

(b) Any worker who fails to refund any payment received or to request the bank to make the refund under paragraph (a) shall commit an offence.

(y) by inserting, after section 86, the following new sections –

86A. Refund by employer

(1) (a) The supervising officer shall, in writing, request an employer to refund to the Workfare Programme Fund, within a period of one month from the receipt of the request, the amount of transition unemployment benefit paid to a worker whose employment was terminated by him, where he has reason to believe that –

- (i) during any period of at least 24 consecutive months or an aggregate period of at least 24 months within a period of 36 months, the employer has terminated the employment of the worker more than once and has re-employed that worker on a new contract after a break of more than 28 days; and
- (ii) the number of days during which the worker was in the employment of the employer during the period of 24 months

exceeds the number of days during which the worker was not in employment and was paid the transition unemployment benefit.

(b) In this subsection –

“period of 24 months” means the period starting from the date of the first termination of the employment of the worker by the employer.

(2) An employer who fails to comply with a written request sent to him under subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(3) In this section and in section 86 –

“supervising officer” means the supervising officer responsible for the subject of social security.

86B. Sharing of information

(1) Notwithstanding any other enactment, the supervising officer shall, for the purpose of collection and recovery of contributions by the Director-General under section 17 of the National Savings Fund Act, share with the Director-General such information as he may require in respect of the worker and the employer, including the information specified in the Eighth Schedule.

(2) The Director-General shall not disclose any information obtained under subsection (1) to a third party.

(z) in section 87, in the definition of “worker”, by adding the following new subparagraph, the word “but” at the end of subparagraph (ii) being deleted and replaced by the word “and” and the word “and” at the end of subparagraph (i) being deleted –

(iii) a jockey and track rider engaged in horse racing activity and such other grade or category of workers, as may be prescribed, employed in the horse racing industry; but

(aa) in section 90, in subsection (1) –

- (i) in paragraph (c), by repealing subparagraph (i) and replacing it by the following subparagraph –
 - (i) under the Statutory Bodies Pension Funds Act or the Sugar Industry Pension Fund Act; or
 - (ii) in paragraph (e), by deleting the words “more that” and replacing them by the words “more than”;
- (ab) in section 109 –
- (i) by inserting, after subsection (1), the following new subsection –
 - (1A) Notwithstanding any agreement or any provision to the contrary in any other enactment, an employer shall not require a worker to retire before the retirement age.
 - (ii) in subsection (5), in the definition of “worker” –
 - (A) in paragraph (a), by deleting the word “scheme” and replacing it by the words “scheme or the Sugar Industry Pension Fund Act”;
 - (B) by inserting, after paragraph (a), the following new paragraph –
 - (aa) for the purpose of subsection (1A), any worker, irrespective of his rate of basic wage or salary;
- (ac) in section 123(1)(g), by inserting, after the figure “54”, the words “, 57(2), 64(10)”;
- (ad) in section 127(1) –
- (i) by numbering the existing paragraph as paragraph (a);
 - (ii) by adding the following new paragraph –
 - (b) For avoidance of doubt, in paragraph (a) –
 - “worker” means a worker referred to in section 5(3) of the repealed Employment Rights Act.

- (ae) in the Seventh Schedule, in paragraph (3), by deleting the words “paragraph 1(a)” and replacing them by the words “paragraph 2(a)”.

95. Validation of resolution

The resolution adopted by the National Assembly on 11 June 2021 is validated.

96. Savings

(1) Notwithstanding any other enactment, every person employed by the Trust shall, on the commencement of this section, be dealt with in accordance with this section.

(2) Every person who, on the commencement of this section, is employed on the permanent and pensionable establishment of the Trust shall be entitled to be transferred to the permanent and pensionable establishment of the Fund on terms and conditions which shall be not less favourable than those of his previous employment.

(3) The period of service of every person employed on the permanent and pensionable establishment of the Trust who is transferred to the Fund under subsection (2) shall be considered to be an unbroken period of service with the Fund.

(4) No person employed on the permanent and pensionable establishment of the Trust shall, on account of his transfer to the Fund or any resulting change in his job title, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

(5) In this section –

“Fund” means the Seafarers’ Welfare Fund established under the Seafarers’ Welfare Fund Act;

“Trust” means the means the Fishermen Investment Trust established under the repealed Fishermen Investment Trust Act.

97. Commencement

(1) Sections 8(a) and (d), 9, 12(f) and (m), 14, 17(e), 30, 35(a)(i), (iv) insofar as it relates to the definitions “Horse Racing Division”, “racing fixtures” and “veterinarian” and (v), (b), (e), (f), (g), (h), (i), (j) and (o), 39(j) and (l), 91(a), (b), (c) and (i), 93 and 96 shall come into operation on a date to be fixed by Proclamation.

(2) Section 10 shall come into operation on 1 January 2022.

(3) Sections 15, 36(a)(i) and (b), 38(i), (j), (o), (p) and (ai), 44(g), (h) and (i) insofar as it relates to item (zq) and (j), 77(d) and (e) insofar as it relates to subsections (4) and (5) and 92(g) shall be deemed to have come into operation on 1 July 2021.

(4) Section 15 insofar as it relates to paragraph (e) shall be deemed to have come into operation on 4 April 2020.

(5) Section 18(a)(i) shall be deemed to have come into operation on 22 December 2020.

(6) Sections 18(i)(i) and 19(c)(i)(C) and (D) shall come into operation on 1 November 2021.

(7) Sections 18(k) and (p), 24(c), 35(r) and 54(h) and (i) shall come into operation on 1 October 2021.

(8) Section 18(o) shall be deemed to have come into operation on 23 March 2020.

(9) Section 19(c)(i)(A) and (B) shall come into operation on 17 August 2021.

(10) Sections 24(h) and (j)(ii), 38(aj), 44(a), (b), (c)(i) and (e)(i) and 77(a) and (b)(i) shall be deemed to have come into operation on 1 January 2021.

(11) Sections 24(i)(ii)(A) and (j)(i), 38(q) and 54(h)(i) and (ii) insofar as it relates to subsection (19) shall be deemed to have come into operation on 1 November 2020.

(12) Section 24(i)(ii)(B) and (iii) shall come into operation on 1 July 2022.

(13) Sections 24(i)(ii)(C) and (D) and 92(f) and (n) shall be deemed to have come into operation on 12 June 2021.

(14) Sections 25(d) and 94(y) shall be deemed to have come into operation into operation on 1 January 2020.

(15) Section 33(b) shall be deemed to have come into operation on 31 July 2021.

(16) Section 35(q), (u), (v), (w), (y) and (ae)(i) and (ii)(B) shall come into operation on 31 August 2020.

(17) Section 35(ae)(ii)(A) shall come into operation on 1 September 2021.

(18) Section 36(a)(ii) shall be deemed to have come into operation on 1 April 2020.

(19) Section 38(c), (f), (n), (v), (x) and (af) shall be deemed to have come into operation in respect of the year of assessment commencing on 1 July 2021 and in respect of every subsequent year of assessment.

(20) Section 38(d), (e), (t), (aa), (ac), (ao)(ii)(A) and (ap) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2021 and in respect of every subsequent income year.

(21) Section 38(g), (h), (r), (s), (w), (an)(iii) insofar as it relates to subsections (71) and (72) and (ao)(ii)(B)(II) to (V) shall come into operation in respect of the year of assessment commencing on 1 July 2022 and in respect of every subsequent year of assessment.

(22) Section 38(l) and (m)(i) and (ii) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2020 and in respect of every subsequent income year.

(23) Section 38(ah) shall be deemed to have come into operation on 1 March 2021.

(24) Section 38(ao)(i) shall be deemed to have come into operation on 5 July 2019.

(25) Section 44(f) shall be deemed to have come into operation on 10 March 2021.

(26) Section 48(e) shall come into operation in the financial year ending 30 June 2022.

(27) Section 52(b) shall come into operation on 15 October 2021.

(28) Section 77(e) insofar as it relates to subsection (3) shall be deemed to have come into operation on 3 May 2021.

(29) Section 87 shall come into operation in the financial year ending 30 June 2021.

(30) Section 92(m)(ii) insofar as it relates to sub-item(3) shall be deemed to have come into operation on 1 September 2020.

(31) Section 92(m)(ii) insofar as it relates to sub-item(4) shall be deemed to have come into operation on 3 February 2021.

(32) Section 94(i) shall be deemed to have come into operation on 21 June 2021.

(33) Section 94(l) shall be deemed to have come into operation on 20 June 2021.

FIRST SCHEDULE

[Section 10]

SECOND SCHEDULE

[Section 8A]

PASSENGER FEE

Passengers	Passenger whose journey originally starts from Reunion Island, Madagascar, Seychelles or Comoros	Any other passenger
Children below 2 years	Nil	Nil
Children aged 2 and above but below 12 years	USD 7.50	USD 17.50
Passengers aged 12 years and above	USD 15	USD 35

SECOND SCHEDULE

[Section 10]

THIRD SCHEDULE

[Section 8B]

Passenger solidarity fee –

- | | |
|--|-------|
| (a) Passenger travelling in economy class benefitting standard attributes and services generally provided on board to passengers in that class | USD 1 |
| (b) Any other passenger | USD 2 |

THIRD SCHEDULE
[Section 19(c)(i)(A) and (B)]

PART I

2905.39.00, 2916.34.00, 2918.30.00, 2924.23.00, 2924.29.00, 2932.20.00, 2932.99.00, 2933.32.00, 2939.42.00, 2939.44.00, 3003.41.00, 3003.42.00, 3003.43.00, 3004.41.00, 3004.42.00, 3004.43.00, 8517.62.00

PART II

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
	-- Other:													
2905.39.10	--- 1,4 Butanediol (also named 1,4 BD)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2905.39.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Phenylacetic acid and its salts:													
2916.34.10	--- Phenylacetic acid	kg	0	0	0	0	0	0	0	0	0	0	0	0
2916.34.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:													

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
2918.30.10	--- Methyl alpha-phenylacetoacetate (MAPA)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2918.30.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts:													
2924.23.10	--- 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2924.23.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Other:													
2924.29.10	--- alpha-Phenylacetoacetamide (APAA)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2924.29.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	- Lactones:													
2932.20.10	--- gamma-Butyrolactone (also named GBL)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2932.20.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Other:													

H.S. Code	Description	Statistical Unit	General	COMESA * Group I	COMESA * Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
2932.99.10	--- 3,4-MDP-2-P methyl glycidic acid ("PMK glycidic acid")	kg	0	0	0	0	0	0	0	0	0	0	0	0
2932.99.20	--- 3,4-MDP-2-P methyl glycidate ("PMK glycidate")	kg	0	0	0	0	0	0	0	0	0	0	0	0
2932.99.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Piperidine and its salts:													
2933.32.10	--- Piperidine	kg	0	0	0	0	0	0	0	0	0	0	0	0
2933.32.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
2933.39.30	--- 4-Anilino-N-phenethylpiperidine (ANPP)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2933.39.40	--- N-Phenethyl-4-piperidone (NPP)	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Pseudoephedrine (INN) and its salts:													
2939.42.10	--- Pseudoephedrine (INN)	kg	0	0	0	0	0	0	0	0	0	0	0	0
2939.42.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Norephedrine and its salts:													

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
2939.44.10	--- Norephedrine	kg	0	0	0	0	0	0	0	0	0	0	0	0
2939.44.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Containing ephedrine or its salts:													
3003.41.10	--- Containing ephedrine	kg	0	0	0	0	0	0	0	0	0	0	0	0
3003.41.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Containing pseudoephedrine (INN) or its salts:													
3003.42.10	--- Containing pseudoephedrine (INN)	kg	0	0	0	0	0	0	0	0	0	0	0	0
3003.42.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Containing norephedrine or its salts:													
3003.43.10	--- Containing norephedrine	kg	0	0	0	0	0	0	0	0	0	0	0	0
3003.43.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Containing ephedrine or its salts:													
3004.41.10	--- Containing	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
	ephedrine													
3004.41.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Containing pseudoephedrine (INN) or its salts:													
3004.42.10	--- Containing pseudoephedrine (INN)	kg	0	0	0	0	0	0	0	0	0	0	0	0
3004.42.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Containing norephedrine or its salts:													
3004.43.10	--- Containing norephedrine	kg	0	0	0	0	0	0	0	0	0	0	0	0
3004.43.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
8517.12.20	--- Global Mobile Personal Communication Satellite (GMPCS) phone	U	0	0	0	0	0	0	0	0	0	0	0	0
	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching													

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
	and routing apparatus:													
8517.62.10	--- Global Mobile Personal Communication Satellite (GMPCS) modem	U	0	0	0	0	0	0	0	0	0	0	0	0
8517.62.20	--- Global Mobile Personal Communication Satellite (GMPCS) router	U	0	0	0	0	0	0	0	0	0	0	0	0
8517.62.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0

FOURTH SCHEDULE
[Section 19(c)(i)(C) and (D)]

PART I

6302.10.00, 6302.21.00, 6302.22.00, 6302.29.00, 6302.31.00, 6302.32.00, 6302.39.00, 6302.40.00, 6302.51.00, 6302.53.00, 6302.59.00, 6302.60.00, 6302.91.00, 6302.93.00, 6302.99.00, 6303.12.00, 6303.19.00, 6303.91.00, 6303.92.00, 6303.99.00, 6304.92.90, 6304.93.90, 6304.99.90, 9603.40.00

PART II

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%		%	%
6302.10.00	- Bed linen, knitted or crocheted	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	- Other bed linen, printed:													
6302.21.00	-- Of cotton	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.22.00	-- Of man-made fibres	kg	15	0	1.5	0	0	15	15	15	15	15	15	15
6302.29.00	-- Of other textile materials	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	- Other bed linen:													
6302.31.00	-- Of cotton	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.32.00	-- Of man-made fibres	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%		%	%
6302.39.00	-- Of other textile materials	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.40.00	- Table linen, knitted or crocheted	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	- Other table linen:													
6302.51.00	-- Of cotton	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.53.00	-- Of man-made fibres	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.59.00	-- Of other textile materials	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	- Other:													
6302.91.00	-- Of cotton	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6302.93.00	-- Of man-made fibres	kg	15	0	1.5	0	0	15	15	15	6.25	15	15	15
6302.99.00	-- Of other textile materials	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%		%	%
	Curtains (including drapes) and interior blinds; curtain or bed valances.													
	- Knitted or crocheted:													
6303.12.00	-- Of synthetic fibres	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6303.19.00	-- Of other textile materials	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	- Other:													
6303.91.00	-- Of cotton	kg	15	0	1.5	0	0	15	15	15	15	15	15	15
6303.92.00	-- Of synthetic fibres	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
6303.99.00	-- Of other textile materials	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	14	15
	-- Not knitted or crocheted, of cotton:													
6304.92.90	--- Other	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	-- Not knitted or crocheted, of synthetic fibres:													

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%		%	%
6304.93.90	--- Other	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
	-- Not knitted or crocheted, of other textile materials:													
6304.99.90	--- Other	kg	15	0	1.5	0	0	15	15	6.25	6.25	6.25	15	15
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	U	15	0	1.5	0	0	0	15	0	0	0	12	15

FIFTH SCHEDULE

[Section 22(n)]

FIRST SCHEDULE

[Section 13]

PART I – CRITERIA FOR OCCUPATION PERMIT

<p>1.</p>	<p>Investor</p>	<p>(1) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency</p> <p style="text-align: center;">or</p> <p>(2) Net asset value of at least USD 50,000 or its equivalent in freely convertible foreign currency, for existing businesses and businesses inherited and a cumulative turnover of at least 12 million rupees during the 3 years preceding the application</p> <p style="text-align: center;">or</p> <p>(3) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency, of which –</p> <p style="padding-left: 40px;">(a) a minimum transfer of at least USD 25,000 shall be made</p> <p style="text-align: center;">and</p> <p style="padding-left: 40px;">(b) the equivalent of the remaining value shall be in high technology machines and equipment, subject to such criteria as the Chief Executive Officer may determine</p> <p>(4) For renewal, a minimum gross income of 4 million rupees per year as from third year of registration</p>
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2.	Investor for innovative start-ups	<p>(1) Submission of an innovative project to the Economic Development Board</p> <p style="text-align: center;">or</p> <p>(2) Registered with an incubator accredited with the Mauritius Research and Innovation Council</p> <p>(3) For renewal, such conditions as the Chief Executive Officer may determine</p>
3.	<p>Professional –</p> <p>(a) in the following Sectors –</p> <ul style="list-style-type: none"> • Information and Communication Technologies (ICT) • Business Process Outsourcing (BPO) • Pharmaceutical manufacturing • Food processing <p>(b) Fund accounting and compliance services</p> <p>(c) any other sector</p> <p>(d) public sector under the Service to Mauritius Programme</p>	<p>Monthly basic salary of at least 30,000 rupees</p> <p>(1) Monthly basic salary of at least 30,000 rupees</p> <p style="text-align: center;">AND</p> <p>(2) At least 3 years relevant work experience</p> <p style="text-align: center;">AND</p> <p>(3) Employer is a licensee of the Financial Service Commission</p> <p>Monthly basic salary of at least 60,000 rupees</p> <p>Employment Period not exceeding 3 years</p>

4.	Young professional	Completion of at least an undergraduate degree in a local tertiary education institution recognised by the Higher Education Commission in any field listed in Part II of the Schedule to the Immigration Act
5.	Self-employed person	<p>(1) (a) Initial investment of USD 35,000 or its equivalent in freely convertible foreign currency at the time of issue of occupation permit</p> <p style="text-align: center;">and</p> <p>(b) Engaged in services sector only</p> <p>(2) For renewal, minimum business income of 800,000 rupees per year as from the third year of registration</p>

PART II – CRITERIA FOR FAMILY OCCUPATION PERMIT

	Family	Contribution of USD 250,000 or its equivalent in freely convertible foreign currency to the COVID-19 Projects Development Fund
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PART III – CRITERIA FOR RESIDENCE PERMIT

	Retired non-citizen	<p>(1) An initial transfer of at least USD 1,500 or its equivalent in freely convertible foreign currency at the time of issue of residence permit</p> <p style="text-align: center;">and</p> <p>(2) (a) Thereafter, a monthly transfer of at least USD 1,500 or its equivalent in freely convertible foreign currency</p> <p style="text-align: center;">or</p> <p>(b) Thereafter, transfer of such amounts, by instalments or otherwise, the aggregate of which shall be at least USD 18,000 per year during the 10 years' validity of the residence permit</p>
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PART IV – CRITERIA FOR PERMANENT RESIDENCE PERMIT

1.	Investor	Minimum investment of USD 375,000 in a field of activity listed in Part 1 of the Schedule to the Immigration Act.
2.	Investor	<p>(a) Holder of an occupation permit as investor for at least 3 years</p> <p style="text-align: center;">and</p> <p>(b) A minimum annual gross income of at 15 million rupees for 3 years preceding application or its aggregate</p>
3.	Professional	<p>(1) Holder, for at least 3 years, of -</p> <p style="padding-left: 40px;">(a) an occupation permit as professional; or</p> <p style="padding-left: 40px;">(b) a valid work permit issued under the Non- Citizens (Employment Restriction) Act</p> <p style="text-align: center;">and</p> <p>(2) Monthly basic salary of at least 150,000 rupees for 3 consecutive years immediately preceding the application</p>
4.	Self-employed person	<p>(1) Holder , for at least 3 years, of an occupation permit as self- employed</p> <p style="text-align: center;">and</p> <p>(2) Annual business income of at least 3 million rupees for 3 consecutive years immediately preceding the application</p>
5.	Retired non-citizen	(1) Holder of a residence permit as retired non- citizen for at least 3 years

		<p style="text-align: center;">and</p> <p>(2) Transfer of such amounts, by instalments or otherwise, the aggregate of which shall be at least USD 54,000 or its equivalent in freely convertible foreign currency, during the period of 3 years</p>
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PART V – CRITERIA FOR ELIGIBILITY FOR PERMANENT RESIDENCE PERMIT BEFORE 1 SEPTEMBER 2020

1.	Investor	Cumulative turnover of at least MUR 12 million during the 3 years preceding the application
2.	Self-employed	Cumulative business income of at least MUR 2.4 million during the 3 years preceding the application
3.	Professional in the information and communication technologies (ICT) sector and business process outsourcing (BPO) sector	Monthly basic salary of at least MUR 30,000 during the 3 years preceding the application
4.	Professional in any other sector	Monthly basic salary of at least MUR 60,000 during the 3 years preceding the application
5.	Retired non-citizen	<p>(1) Monthly transfer of at least USD 1,500 or its equivalent in freely convertible foreign currency, during the period of 3 years</p> <p style="text-align: center;">or</p> <p>(2) Cumulative transfer of at least USD 54,000 or its equivalent in freely convertible foreign currency, during the period of 3 years</p>

PART VI – REGISTRATION PRIOR TO 1 OCTOBER 2006

1.	Investor (company only) registered prior to 1 October 2006	Individuals actively involved in the management of the company and holder of an occupation permit Annual turnover exceeding 15 million rupees
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SIXTH SCHEDULE

[Section 22(n)]

SECOND SCHEDULE

[Sections 2 and 16]

SCHEMES AND CERTIFICATES

Schemes	Certificates
e-Commerce Scheme	e-Commerce Certificate
Export Development Scheme	Export Development Certificate
Film Rebate Scheme	Film Rebate Certificate
Invest Hotel Scheme	IHS Certificate
Investment Scheme	Investment Certificate
Mauritian Diaspora Scheme	Mauritian Diaspora Certificate
Premium Investor Scheme	Premium Investor Certificate
Property Development Scheme	PDS Certificate
Smart City Scheme	SCS Certificate
Yacht Promotion Scheme	Yacht Promotion Certificate

SEVENTH SCHEDULE
[Section 24(i)(ii)(A) and (B)]

PART I

1704.10.90, 1704.90.00, 1806.20.10, 1806.20.90, 1806.31.10,
 1806.31.90, 1806.32.10, 1806.32.90, 1806.90.11, 1806.90.19,
 1806.90.91, 1806.90.99, 1901.20.10, 1901.20.90, 1904.10.10,
 1904.10.90, 1904.20.10, 1904.20.90, 1904.30.10, 1904.30.90,
 1904.90.10, 1904.90.90, 1905.10.10, 1905.10.90, 1905.20.10,
 1905.20.90, 1905.31.10, 1905.31.90, 1905.32.10, 1905.32.90,
 1905.40.91, 1905.40.99, 1905.90.31, 1905.90.39, 1905.90.91,
 1905.90.99, 2006.00.11, 2006.00.19, 2007.10.10, 2007.10.90,
 2007.91.10, 2007.91.90, 2007.99.10, 2007.99.90, 2008.11.11,
 2008.11.19, 2008.11.91, 2008.11.99, 2008.19.10, 2008.19.90,
 2008.20.10, 2008.20.90, 2008.30.10, 2008.30.90, 2008.40.10,
 2008.40.90, 2008.50.10, 2008.50.90, 2008.60.10, 2008.60.90,
 2008.70.10, 2008.70.90, 2008.80.10, 2008.80.90, 2008.91.10,
 2008.91.90, 2008.93.10, 2008.93.90, 2008.97.10, 2008.97.90,
 2008.99.10, 2008.99.90, 2105.00.10, 2105.00.90, 2106.90.81, 2106.90.89

PART II

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
		-			
		Chewing gum, whether or not sugar-coated:			
	1704.10.90	--- Other	Kg	Specific duty per gram	6 cents per gram of sugar
	1704.90.00	- Other	Kg	Specific duty per gram	0
18.06		Chocolate and other food preparations containing cocoa.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other preparations in blocks, slabs or bars weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg:			
	1806.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.20.90	--- Other	Kg	Specific duty per gram	0
		-- Filled:			
	1806.31.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.31.90	--- Other	Kg	Specific duty per gram	0
		-- Not filled:			
	1806.32.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.32.90	--- Other	Kg	Specific duty per gram	0
		--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1806.90.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.90.19	---- Other	Kg	Specific duty per gram	0
		--- Other:			
	1806.90.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1806.90.99	---- Other	Kg	Specific duty per gram	0
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
	1901.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1901.20.90	--- Other	Kg	Specific duty per gram	0
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	1904.10.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.10.90	--- Other	Kg	Specific duty per gram	0

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
	1904.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.20.90	--- Other	Kg	Specific duty per gram	0
		- Bulgur wheat:			
	1904.30.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.30.90	--- Other	Kg	Specific duty per gram	0
		- Other:			
	1904.90.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1904.90.90	--- Other	Kg	Specific duty per gram	0
		- Crispbread:			
	1905.10.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.10.90	--- Other	Kg	Specific duty per gram	0
		- Gingerbread and the			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		like:			
	1905.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.20.90	--- Other	Kg	Specific duty per gram	0
		-- Sweet biscuits:			
	1905.31.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.31.90	--- Other	Kg	Specific duty per gram	0
		-- Waffles and wafers:			
	1905.32.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.32.90	--- Other	Kg	Specific duty per gram	0
		--- Other:			
	1905.40.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.40.99	---- Other	Kg	Specific duty per gram	0
		--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	1905.90.31	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.90.39	---- Other	Kg	Specific duty per gram	0
		--- Other:			
	1905.90.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	1905.90.99	---- Other	Kg	Specific duty per gram	0
20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
		--- Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	2006.00.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2006.00.19	---- Other	Kg	Specific duty per gram	0
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		matter.			
		-- Citrus fruit:			
	2007.91.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2007.91.90	--- Other	Kg	Specific duty per gram	0
		-- Other:			
	2007.99.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2007.99.90	--- Other	Kg	Specific duty per gram	0
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		-- Ground-nuts:			
		--- Peanut butter:			
	2008.11.11	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.11.19	---- Other	Kg	Specific duty per gram	0
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2008.11.91	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.11.99	---- Other	Kg	Specific duty per gram	0
		-- Other, including mixtures:			
	2008.19.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.19.90	--- Other	Kg	Specific duty per gram	0
		- Pineapples:			
	2008.20.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.20.90	--- Other	Kg	Specific duty per gram	0
		- Citrus fruit:			
	2008.30.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.30.90	--- Other	Kg	Specific duty per gram	0
		- Pears:			
	2008.40.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2008.40.90	--- Other	Kg	Specific duty per gram	0
		- Apricots:			
	2008.50.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.50.90	--- Other	Kg	Specific duty per gram	0
		- Cherries:			
	2008.60.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.60.90	--- Other	Kg	Specific duty per gram	0
		- Peaches, including nectarines:			
	2008.70.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.70.90	--- Other	Kg	Specific duty per gram	0
		- Strawberries:			
	2008.80.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.80.90	--- Other	Kg	Specific duty per gram	0
		-- Palm hearts:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2008.91.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.91.90	--- Other	Kg	Specific duty per gram	0
		-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea):			
	2008.93.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.93.90	--- Other	Kg	Specific duty per gram	0
		-- Mixtures:			
	2008.97.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.97.90	--- Other	Kg	Specific duty per gram	0
		-- Other:			
	2008.99.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2008.99.90	--- Other	Kg	Specific duty per gram	0
21.05		Ice cream and other edible ice, whether or not containing cocoa.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2105.00.10	--- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2105.00.90	--- Other	Kg	Specific duty per gram	0
		--- Preparations intended to be used as beverages after dissolution:			
	2106.90.81	---- Containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
	2106.90.89	---- Other	Kg	Specific duty per gram	0

EIGHTH SCHEDULE
[Section 24(i)(ii)(C) and (D)]

PART I

2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2204.10.10, 2204.10.90, 2204.21.11, 2204.21.19, 2204.21.21,
2204.21.29, 2204.21.91, 2204.21.99, 2204.22.10, 2204.22.90, 2204.29.10, 2204.29.21, 2204.29.29, 2204.29.30,
2204.29.91, 2204.29.99, 2205.10.90, 2205.90.10, 2205.90.90, 2206.00.10, 2206.00.21, 2206.00.29, 2206.00.31,
2206.00.39, 2206.00.41, 2206.00.42, 2206.00.43, 2206.00.49, 2206.00.51, 2206.00.59, 2206.00.61, 2206.00.62,
2206.00.63, 2206.00.71, 2206.00.72, 2206.00.73, 2206.00.81, 2206.00.82, 2206.00.83, 2206.00.91, 2206.00.99,
2208.20.11, 2208.20.19, 2208.20.21, 2208.20.22, 2208.20.29, 2208.20.90, 2208.30.10, 2208.30.90, 2208.40.10,
2208.40.20, 2208.40.30, 2208.40.40, 2208.40.90, 2208.50.11, 2208.50.19, 2208.50.21, 2208.50.29, 2208.50.91,
2208.50.99, 2208.60.10, 2208.60.20, 2208.60.30, 2208.60.90, 2208.70.11, 2208.70.19, 2208.70.90, 2208.90.11,
2208.90.12, 2208.90.19, 2208.90.21, 2208.90.22, 2208.90.23, 2208.90.29, 2208.90.31, 2208.90.39, 2208.90.61,
2208.90.69, 2208.90.91, 2208.90.99, 2402.10.10, 2402.10.90, 2402.20.00, 2402.90.10, 2402.90.90

PART II

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
22.03		Beer made from malt:			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre	Rs 43.60 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 43.60 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre	Rs 60.60 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 60.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per unit	Rs 1,016.40 per litre
	2204.10.90	--- Other	L	Specific duty per unit	Rs 213.40 per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2 L or less:			
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per unit	Rs 253.50 per litre
	2204.21.19	---- Other	L	Specific duty per unit	Rs 253.50 per litre
		--- In cans not exceeding 330 ml:			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 43.60 per litre plus Rs 2 per can
	2204.21.29	---- Other	L	Specific duty per litre	Rs 43.60 per litre plus Rs 2 per can
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.21.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 213.40 per litre
	2204.21.99	---- Other	L	Specific duty per litre	Rs 213.40 per litre
		-- In containers holding more than 2 L but not more than 10 L:			
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 213.40 per litre
	2204.22.90	--- Other	L	Specific duty per litre	Rs 213.40 per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 121.70 per litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 253.50 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 253.50 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 152.20 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 213.40 per litre
	2204.29.99	---- Other	L	Specific duty per litre	Rs 213.40 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 213.40 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 121.70 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 213.40 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 35.30 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 75.70 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 75.70 per litre
		--- Shandy:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.31	---- In can	L	Specific duty per litre	Rs 35.30 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 35.30 per litre
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre	Rs 43.60 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 43.60 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre	Rs 60.60 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 60.60 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre	Rs 48.10 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 48.10 per litre
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 75.70 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 117.70 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 117.70 per litre
		--- Island wine and fortified Island wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 35.30 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 75.70 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 75.70 per litre
		--- Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 92.10 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 138.20 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 138.20 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre	Rs 152.20 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 152.20 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.20.19	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.50.99	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		- Liqueurs and cordials:			
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre	Rs 406.60 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 406.60 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 406.60 per litre absolute alcohol
		- Other:			
		--- Eau de vie:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre	Rs 56.90 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 56.90 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre	Rs 56.90 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 56.90 per litre
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.90.99	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 11,345 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 19,430 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 5,625 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 11,345 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 5,625 per thousand

NINTH SCHEDULE

[Section 41(h)]

FIFTH SCHEDULE

[Section 72(3A)]

FINANCIAL SUMMARY

Accounting Period from _____ to _____

Name of Insurance Agent	
Licence Number	
Acting on behalf of Insurers (Specify Name of Insurers)	

Category of Insurance Agent Business: (Tick as appropriate)	
General Insurance Agent Business	
Long Term Insurance Agent Business	
Both Categories	

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

MUR

Commission

Other income

Less: Operating expenses

 Management and administrative expenses

 Finance cost

 Other expenses

Profit / (loss) before taxation

Taxation

Net Profit / (loss) after taxation

=====

STATEMENT OF FINANCIAL POSITION

MUR

ASSETS

Non-Current Assets

Property, plant and equipment
Investments
Others

Total Non-Current Assets

Current Assets

Trade and other receivables
Cash and cash equivalents
Other receivables

Total Current Assets

Total Assets

EQUITIES AND LIABILITIES

Equity

Capital and reserves
 Stated capital
 Retained earnings
 Other reserves

Total Equity

Non-Current Liabilities

Loans
Others

Current Liabilities

Short term loans
Trade and other payables
Bank overdraft
Other payables

Total Liabilities

Total Equity and Liabilities

We, the undersigned, hereby certify that in our opinion and to the best of our knowledge, the information presented in both statements mentioned above is true and fair.

Date: _____ Signature of Director: _____

Date: _____ Signature of Director: _____

TENTH SCHEDULE

[Section 44(h)]

SEVENTH SCHEDULE

PART I

[Section 26A(1)]

Rate of tax 20 per cent

PART II

[Section 45A(11)]

Rate of tax 10 per cent

ELEVENTH SCHEDULE

[Section 44(j)]

TENTH SCHEDULE

[Eighth Schedule]

Activities authorised under the Investment Certificate issued by the Economic Development Board

Aquaculture

Industrial fishing

Seafood processing

High tech manufacturing

Pharmaceutical research and manufacturing

Agro processing

Food processing

Healthcare, biotechnology and lifesciences

Nursing and residential care

Digital technology and innovation

Marina

Tertiary education

Seed production

Other activities approved by the Economic Development Board

TWELFTH SCHEDULE

[Section 74(j)]

SECOND SCHEDULE

[Section 2]

FIXED PENALTY NOTICE (FPN)

[Sections 12A and 15A of the Quarantine Act 2020]

PART A

Date:.....

Name of Offender:

National Identity Card (If known):

Date of Birth (DOB):

Address:
.....

This is to bring to your attention that on at at
(Date) (Time)
..... you
(Place)

have committed the following offence(s) –

- (1)
- (2)
- (3)
- (4)

The fine(s) provided for this/these offence(s) as specified the Third Schedule to the Quarantine Act 2020 are as follows –

- (1) Rs
- (2) Rs
- (3) Rs
- (4) Rs

and payable to the cashier of the District Court of by
at latest in accordance with the Quarantine Act 2020.

You have to attend Court personally with the original FPN, your original National Identity Card (NIC) or Passport in case you are not holder of an NIC and pay the above fine(s) within the prescribed delay, failing which you may be prosecuted for the above offence(s) and may, upon conviction, be liable to a fine which shall not be less than twice the fixed penalty in respect of the offence(s).

.....
(Name & Signature of Issuing Officer)

PART B

IN THE DISTRICT COURT OF

NIC/Passport No. of Offender

(to be filled in by District Court Officer) National Identity Card No/Passport No.)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date of Payment:

Received by:

(Name & Signature of District Court Officer)

Name & Signature of Offender:

Office Stamp :

THIRTEENTH SCHEDULE

[Section 74(k)]

THIRD SCHEDULE

[Sections 12A and 15A]

	Offence	Fine (Rs)
1.	Found to be outdoor in breach of an Order made by the Prime Minister under section 3 of the Quarantine Act 2020	2,000
2.	Failure to wear protective mask in breach of the COVID-19 (Preventive and Sanitary Measures) Regulations 2021	2,000
3.	Failure to wear protective mask over mouth and nose in breach of the COVID-19 (Preventive and Sanitary Measures) Regulations 2021	2,000
4.	Failure to close down premises in breach of an Order made by the Prime Minister under section 3 of the Quarantine Act 2020 or regulations made by the Minister under the Quarantine Act 2020	10,000