

# THE FINANCE (MISCELLANEOUS PROVISIONS) BILL

(No. X of 2024)

## Explanatory Memorandum

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech 2024-2025 and for matters connected, consequential and incidental thereto.

**DR. R. PADAYACHY**

*Minister of Finance, Economic Planning  
and Development*

12 July 2024

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# THE FINANCE (MISCELLANEOUS PROVISIONS) BILL

(No. X of 2024)

## ARRANGEMENT OF CLAUSES

### *Clause*

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|--|--|
| 1. Short title   | 16. Construction Industry Authority Act 2023 amended             |
| 2. Advertisements Regulation Act amended                 | 17. Consumer Protection (Price and Supplies Control) Act amended |
| 3. Allied Health Professionals Council Act amended       | 18. Customs Act amended  |
| 4. Animal Diseases Act amended                           | 19. Customs Tariff Act amended                                   |
| 5. Ayurvedic and Other Traditional Medicines Act amended | 20. Cybersecurity and Cybercrime Act 2021 amended                |
| 6. Bank of Mauritius Act amended                         | 21. Declaration of Assets Act amended                            |
| 7. Banking Act amended                                   | 22. Dental Council Act amended                                   |
| 8. Central Electricity Board Act amended                 | 23. Economic Development Board Act amended                       |
| 9. Certificate of Character Act amended                  | 24. Electricity Act 2005 amended                                 |
| 10. Civil Aviation Act amended                           | 25. Employment Relations Act amended                             |
| 11. Civil Service Family Protection Scheme Act amended   | 26. Energy Efficiency Act amended                                |
| 12. Civil Status Act amended                             | 27. Environment Act 2024 amended                                 |
| 13. Clinical Trials Act amended                          | 28. Environment Protection Act amended                           |
| 14. Companies Act amended                                | 29. Excise Act amended   |
| 15. Competition Act amended                              | 30. Fair Trading Act amended                                     |
|  | 31. Finance and Audit Act amended                                |
|  | 32. Financial Crimes Commission Act 2023 amended                 |

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| 33. Financial Reporting Act amended                                | 66. Pensions Act amended   |
| 34. Financial Services Act amended                                 | 67. Pharmacy Council Act amended                                       |
| 35. Fisheries Act 2023 amended                                     | 68. Ports Act amended  |
| 36. Forests and Reserves Act amended                               | 69. Private Health Institutions Act amended                            |
| 37. Freeport Act amended   | 70. Private Pension Schemes Act amended                                |
| 38. Gambling Regulatory Authority Act amended                      | 71. Private Recruitment Agencies Act 2023 amended                      |
| 39. Higher Education Act amended                                   | 72. Probation of Offenders Act amended                                 |
| 40. Immigration Act 2022 amended                                   | 73. Public Procurement Act amended                                     |
| 41. Income tax Act amended   | 74. Reform Institutions Act amended                                    |
| 42. Industrial Court Act amended                                   | 75. Registration Duty Act amended                                      |
| 43. Information and Communication Technologies Act amended         | 76. Registration of Associations Act amended                           |
| 44. Institute for Judicial and Legal Studies Act amended           | 77. Removal of Sand Act amended  |
| 45. Irrigation Authority Act amended                               | 78. Road Development Authority Act amended                             |
| 46. Land (Duties and Taxes) Act amended                            | 79. Road Traffic Act amended   |
| 47. Law Practitioners Act amended                                  | 80. Roads Act amended  |
| 48. Le Morne Heritage Trust Fund Act amended                       | 81. Securities Act amended   |
| 49. Local Government Act amended                                   | 82. Shooting and Fishing Leases Act amended                            |
| 50. Mauritius Agricultural Marketing Act amended                   | 83. Social Contribution and Social Benefits Act 2021 amended           |
| 51. Mauritius Cane Industry Authority Act amended                  | 84. State Lands Act amended  |
| 52. Mauritius Deposit Insurance Scheme Act 2019 amended            | 85. Status of the Artist Act 2023 amended                              |
| 53. Mauritius Revenue Authority Act amended                        | 86. Statutory Bodies (Accounts and Audit) Act amended                  |
| 54. Medical Council Act amended                                    | 87. Statutory Bodies Pension Funds Act amended                         |
| 55. Merchant Shipping Act amended                                  | 88. Sugar Industry Efficiency Act amended                              |
| 56. Morcellement Act amended                                       | 89. Sugar Insurance Fund Act amended                                   |
| 57. National Agricultural Products Regulatory Office Act amended   | 90. Tourism Authority Act amended                                      |
| 58. National Environment Cleaning Authority Act 2022 amended       | 91. University of Mauritius Act amended                                |
| 59. National Land Transport Authority Act 2019 amended             | 92. Value Added Tax Act amended  |
| 60. National Payment Systems Act amended                           | 93. Veterinary Council Act 2020 amended                                |
| 61. National Pensions Act amended                                  | 94. Virtual Asset and Initial Token Offering Services Act 2021 amended |
| 62. Native Terrestrial Biodiversity and National Parks Act amended | 95. Workers' Rights Act 2019 amended                                   |
| 63. Non-Citizens (Employment Restriction) Act amended              | 96. Revocation   |
| 64. Non-Citizens (Property Restriction) Act amended                | 97. Commencement   |
| 65. Pas Géométriques Act amended                                   | FIRST SCHEDULE   |
|  | SECOND SCHEDULE  |
|  | THIRD SCHEDULE   |
|  | FOURTH SCHEDULE  |
|  | FIFTH SCHEDULE   |
|  | SIXTH SCHEDULE   |
|  | SEVENTH SCHEDULE   |

## A BILL

### To provide for the implementation of measures announced in the Budget Speech 2024-2025 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 2024.

#### 2. Advertisements Regulation Act amended

The Advertisements Regulation Act is amended –

- (a) in section 2, by deleting the definition of “local authority”;
- (b) in section 3 –
  - (i) in subsection (1), by deleting the words “motorway or main”;
  - (ii) by repealing subsection (2);
  - (iii) in subsection (3), by deleting the words “or a local authority”;
- (c) in section 6, in subsection (1)(a), by deleting the words “or any local authority, as the case may be,”;
- (d) in section 7A, in subsection (1), by deleting the words “or local authority, as the case may be, may take under any enactment, where an owner has erected an advertising structure without the prior written permission of the highway authority or local authority, as the case may be” and replacing them by the words “may take under any enactment, where an owner has erected an advertising structure without the prior written permission of the highway authority”;
- (e) in the Schedule, in the third column, under the heading “**Date payable**”, in paragraphs (a) and (b), by deleting the words “or a local authority”.

### 3. Allied Health Professionals Council Act amended

The Allied Health Professionals Council Act is amended, in section 40, in subsection (1)(a), by deleting the words "5 years" and replacing them by the words "10 years".

### 4. Animal Diseases Act amended

The Animal Diseases Act is amended –

(a) in section 2 –

(i) by deleting the definition of "animals";

(ii) by deleting the definition of "disease" and replacing it by the following definition –

"disease" –

(a) means any terrestrial or aquatic animal disease listed by the World Organisation for Animal Health; and

(b) includes such other animal disease as may be prescribed;

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

"animal" means any terrestrial or aquatic vertebrate or invertebrate;

"apiary" means a place where beehives are kept;

"breeding facility" means a place where gametes or embryos of terrestrial or aquatic animals are collected, processed, stored for breeding and reproduction purposes;

"DVS" means the Division of Veterinary Services of the Ministry;

"farm" –

(a) means a compound specifically reserved for the rearing or production of cattle, deer in feedlot, goat, sheep, pig, poultry or hived bee colony, fish, mollusk, crustaceans, amphibians; and

- (b) includes any other species of animals which the Minister may, by regulations, declare to be livestock for the purposes of this Act;

“farmer” means –

- (a) the owner or lessor of any land where a farm operated by him is located;
- (b) the owner of livestock operating a farm on land owned or leased by a third party, with the authorization of the third party; or
- (c) the owner of livestock kept on a farm operated by a third party, with the authorization of the third party.

“game handling facility” means a place where land mammal or bird, other than livestock, either in the wild or farmed, which is hunted or kept for food or sport or where game meat is obtained after hunting are prepared for sale and distribution;

“isolation facility” means a place designated by the Head of the Division of Veterinary Services where animals are kept under observation for a specific period prior to being moved out of Mauritius or immediately after being moved into Mauritius;

“Minister” means the Minister to whom responsibility for the subject of agriculture is assigned;

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

“National Veterinary Laboratory” means the National Veterinary Laboratory of the DVS;

“quarantine facility” means any public or private premises designated as a quarantine station by the Head of the Division of Veterinary Services which are under the control and supervision of the Division of Veterinary Services and where animals have no direct or indirect contact with other animals, to ensure that there is no transmission, outside the premises, of such pathogenic agents as the officer-in-charge may specify during the time the animals are under

observation and, where appropriate, undergo testing or treatment;

“slaughterhouse” means an abattoir where animals are slaughtered for food;

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

**14A. National Veterinary Laboratory**

The veterinary officer shall collect, from an infected area, such samples as he may require from –

- (a) animals;
- (b) any material which is infected or suspected of being infected,

and send the samples for diagnosis to the National Veterinary Laboratory.

- (c) by inserting, after section 15, the following new section –

**15A. Implementation of National Livestock Identification System**

The DVS shall implement the National Livestock Identification System whereby all farmers, farms, slaughterhouses, quarantine facilities, isolation facilities, game handling facilities, apiaries, breeding facilities and any other prescribed establishment shall be registered with the DVS.

**5. Ayurvedic and Other Traditional Medicines Act amended**

The Ayurvedic and Other Traditional Medicines Act is amended –

- (a) in section 1, by deleting the words “Ayurvedic and Other Traditional Medicines Act” and replacing them by the words “Traditional Medicines Act”;
- (b) in section 2 –
  - (i) by deleting the definition of “Ayurvedic medicine”;
  - (ii) in the definition of “Ayush”, by deleting the words “, whether supplemented or not by such modern advances in medicine as the Board may declare by notification in the

Gazette from time to time”;

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

“traditional medicine” means the practice of systems of therapeutics according to Ayush and traditional medicine, whether supplemented or not by such modern advances in medicine as the Board may approve and declare by public notice in the Gazette.

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

“Board” means the Traditional Medicine Board referred to in section 3;

“diploma in traditional medicine” means any diploma, degree, licence or other like qualification or authority to practise traditional medicine granted by a recognised institution and obtained after the successful completion of the course provided by the institution for the obtention of the qualification within the time laid down by the institution;

“recognised institution” means such institution as the Board may approve;

“specialist qualification in traditional medicine” means a postgraduate qualification in a traditional medicine speciality obtained from a recognised institution after having followed a course of training and passed the appropriate examination pertaining to the course;

- (c) in section 8, in subsection (1)(c), by deleting the words “medicine ethics” and replacing them by the words “medical ethics and promote the ethical practice of traditional medicine”;
- (d) in section 14, in paragraph (b), by deleting the words “section 15(a) to (c)” and replacing them by the words “section 13(a) to (e)”.

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

The Bank of Mauritius Act is amended, in section 47, by repealing subsection (5) and replacing it by the following subsection –

(5) Funds out of the Special Reserve Fund may, with the approval of the Board, be used –

- (a) for the purpose of increasing the amount paid as capital of the Bank in accordance with section 10(4);
- (b) for monetary policy purposes; and
- (c) for transfer to the General Reserve Fund established under section 11.

## **7. Banking Act amended**

The Banking Act is amended –

- (a) in section 27, in subsection (1)(d), by deleting the word “Bank” and replacing it by the words “central bank”;
- (b) in section 30A, by deleting the word “Bank” wherever it appears and replacing it by the words “central bank”;
- (c) in section 39, in subsection (5A)(b) –
  - (i) by deleting the words “an additional period not exceeding 5 years” and replacing them by the words “such additional period as the central bank may determine,”;
  - (ii) in subparagraph (ii), by deleting the words “is rotated with respect to the additional period approved by the central bank” and replacing them by the words “is, with respect to the additional period determined by the central bank, rotated after having completed a continuous period of 5 years”;
- (d) in section 47, in subsection (2), by inserting, after the words “any other financial institution”, the words “or licensee under the National Payment Systems Act,”;
- (e) in section 63, in subsection (2)(b), by deleting the words “at least 24 hours before the day on which it proposes to transact business”.

## **8. Central Electricity Board Act amended**

The Central Electricity Board Act is amended –



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

“public electric motor vehicle charging station” has the same meaning as in section 166A of the Road Traffic Act;

- (b) in section 10, in subsection (1)(b), by inserting, after subparagraph (v), the following new subparagraph –

(va) install, operate and maintain public electric motor vehicle charging stations;

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

The Certificate of Character Act is amended, in the Third Schedule –

- (a) in Part B, by deleting the following note –

(3) Trois mois s’est écoulé à compter de la date de délivrance de son dernier certificat.

and replacing it by the following note –

(3) Un demandeur ne peut faire une demande d’un nouveau certificat d’attestation de casier judiciaire qu’après un délai de trois mois à compter de la date d’émission de son dernier certificat.

- (b) in Part D, by deleting the following note –

(3) Trois mois s’est écoulé à compter de la date de délivrance de son dernier certificat.

and replacing it by the following note –

(3) Un demandeur ne peut faire une demande d’un nouveau certificat d’attestation de casier judiciaire qu’après un délai de trois mois à compter de la date d’émission de son dernier certificat.

## **10. Civil Aviation Act amended**

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

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

The Civil Service Family Protection Scheme Act is amended –

- (a) in section 34, in subsection (1), by deleting the word “civil”;
- (b) in section 36 –
  - (i) in subsection (3), by deleting the word “civilly”;
  - (ii) in subsection (4)(a), by deleting the word “civilly”;
- (c) in section 40 –
  - (i) in subsection (4)(b), by deleting the word “civil”;
  - (ii) in subsection (5)(b), by deleting the word “civil”.

## **12. Civil Status Act amended**

The Civil Status Act is amended –

- (a) in section 8B, in subsection (2) –
  - (i) by repealing subparagraphs (b) and (c) and replacing them by the following subparagraphs –
    - (b) particulars of father –
      - (i) NIC number of father;
      - (ii) surname of father;
      - (iii) names of father;
      - (iv) nationality of father;
    - (c) particulars of mother –
      - (i) NIC number of mother;
      - (ii) surname of mother;
      - (iii) maiden surname of mother;
      - (iv) names of mother;

- (v) nationality of mother;
- (ii) by inserting, after paragraph (c), the following new paragraphs –
  - (ca) particulars of adoptive father –
    - (i) NIC number of adoptive father;
    - (ii) surname of adoptive father;
    - (iii) names of adoptive father;
    - (iv) nationality of adoptive father;
  - (cb) particulars of adoptive mother –
    - (i) NIC number of adoptive mother;
    - (ii) surname of adoptive mother;
    - (iii) maiden surname of adoptive mother;
    - (iv) names of adoptive mother;
    - (v) nationality of adoptive mother; and
- (b) in section 9 –
  - (i) in subsection (1), by deleting the words “subsection (4)” and replacing them by the words “subsections (4) to (4D)”;
  - (ii) by inserting, after subsection (4), the following new subsections –
    - (4A) Where a certificate of an entry of birth, following the *adoption plenière* of a person, is delivered –
      - (a) the names, surname and other particulars of the biological parents shall not be stated;

- (b) the names and surname of the adoptive parents shall be stated as the father and mother as appropriate, together with such other particulars as may be required by the Registrar of Civil Status;
- (c) the names and surname of the child shall be stated as per the order or judgment of the Court or the Judge in Chambers; and
- (d) there shall be no reference in the certificate to the order or to the judgment of the Court or the Judge in Chambers.

(4B) Where a certificate of an entry of birth, following the *adoption simple* of a person, is delivered –

- (a) the names, surname and other particulars of the biological parents shall be stated;
- (b) the surname of the adopted person shall be stated as per the order or judgment of the Court or the Judge in Chambers; and
- (c) the annotation shall refer to the judgment of the Court and specify –
  - (i) the type of adoption;
  - (ii) the names and surname of the adoptive parent together with such other particulars as may be required by the Registrar of Civil Status;
  - (iii) the date of the judgment of adoption; and
  - (iv) the serial number of the judgment.

(4C) Where a certificate of an entry of birth, following the *légitimation par adoption* of a person, is delivered –

- (a) the name and surname of the biological parent shall be stated;
- (b) the name and surname of the adoptive parent shall be stated as the father or mother, as appropriate;
- (c) the surname of the adopted person shall be stated as per the order or judgment of the Court or the Judge in Chambers; and
- (d) there shall be no reference in the certificate to the order or to the judgment of the Court or the Judge in Chambers.

(4D) An adopted person over the age of 18 or an adoptive parent may apply for a copy of the entry in the birth register, relating to the adopted person.

- (c) in section 13, in subsection (1)(e), by deleting the words “each parent” and replacing them by the words “each parent, as mentioned on the National Identity Card, except where the parent is a minor or is not a citizen of Mauritius”;
- (d) in section 14, by deleting the words “45 days” and replacing them by the words “60 days”;
- (e) in section 17B, in subsection (1)(a), by inserting, after the words “public sector agency”, the words “, with the approval of the Minister,”;
- (f) in section 19, by adding the following new subsection –
  - (3) Notwithstanding sections 19A, 20, 24A and 24B, intending spouses to a marriage shall submit such documents as may be prescribed to ascertain whether they may be lawfully married.
- (g) in section 55, by deleting the words “Any Mauritian citizen” and replacing them by the words “Any person whose birth is registered or recorded under this Act”.

### **13. Clinical Trials Act amended**

The Clinical Trials Act is amended –

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

“NELS” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act;

- (b) in section 12, by repealing subsection (1) and replacing it by the following subsection –

(1) A sponsor who wishes to obtain a trial licence shall make an application to the Council through the NELS.

- (c) section 15, by repealing subsection (1) and replacing it by the following subsection –

(1) Where a sponsor who has been issued with a trial licence wishes to amend the protocol or any other document submitted under section 12, he shall make an application to the Council, through the NELS, accompanied by the prescribed application fee.

### **14. Companies Act amended**

The Companies Act is amended –

- (a) in section 23, in subsection (1)(c), by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) in case of a company limited by guarantee –

(A) a document signed by each person named as a member, or by an agent of that person authorised in writing, containing the matters specified in subsection (3); and

(B) a copy of its constitution.

- (b) in section 140, in subsection (5), by deleting the words “The person nominated” and replacing them by the words “Notwithstanding section 166, the person nominated”;

- (c) in section 142, in subsection (1), 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) any notification received under sections 139(3) and 167(1).
- (d) in section 165, in subsection (1)(a), by deleting the words “Institute of Chartered Secretaries and Administrators of the United Kingdom” and replacing them by the words “Chartered Governance Institute”;
- (e) in section 290, in subsection (2), by adding the following new paragraph –
  - (d) The administrator referred to in paragraph (c) shall, as far as possible, conduct the winding up in accordance with the Insolvency Act.
- (f) in section 309, by repealing subsection (3) and replacing it by the following subsection –
  - (3) A request that a company be removed from the register under subsection (1)(d) shall be accompanied by a written notice from the Director-General of the Mauritius Revenue Authority and, where applicable, by the Financial Services Commission stating that there is no objection to the company being removed from the Register.
- (g) in section 355, in subsection (1), by inserting, after the words “paid to the Registrar”, the words “at the time of submission of any document or request involving a payment”;
- (h) in the Thirteenth Schedule, in Part I, in item 9, in the second column, by deleting the words “178 and 179” and replacing them by the words “178 and 179, unless the constitution of the company provides otherwise”.

## **15. Competition Act amended**

The Competition Act is amended, in section 67, in subsection (1) –

- (a) in paragraph (a), by deleting the words “Any party” and replacing them by the words “Subject to paragraph (aa), any party”;

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

(aa) The Executive Director may, where he is dissatisfied with an order or direction of the Commission, appeal to the Supreme Court against that order or direction, provided that the order or direction is in relation to a matter investigated by him, or which he has caused to be investigated, under section 51.

(c) in paragraph (b), by inserting, after the words “paragraph (a)”, the words “or (aa)”.

## **16. Construction Industry Authority Act 2023 amended**

The Construction Industry Authority Act 2023 is amended –

(a) in section 2 –

(i) in the definition of “joint venture consultant”, by deleting the words “for one project, provided at least one of the parties is a consultant”;

(ii) in the definition of “joint venture contractor”, by deleting the words “for one project, provided at least one of the parties is a contractor”;

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

(3A) Sub-part D of Part IV shall apply to –

(a) a joint venture consultant where at least one of the parties to the joint venture is a foreign consultant; and

(b) a joint venture contractor where at least one of the parties to the joint venture is a foreign contractor.

(3B) Sub-part DA of Part IV shall apply to –

(a) a joint venture local consultant where all the parties to the joint venture are local consultants; and



- (b) a joint venture local contractor where all the parties to the joint venture are local contractors.
- (c) in section 9, in subsection (2), by inserting, after paragraph (b), the following new paragraph –
  - (ba) a representative of the Ministry responsible for the subject of finance;
- (d) in Part IV, by inserting, after Sub-part D, the following new Sub-part –

**Sub-Part DA – Registration of Joint Venture Local Consultants and Joint Venture Local Contractors**

**25A. Joint venture local consultants and joint venture local contractors**

(1) No joint venture local consultant or joint venture local contractor shall provide consultancy services or undertake construction works in Mauritius unless it is registered under this Act.

(2) Subject to this Act, the Authority may grant an application under this section and shall, subject to the payment of such fee as may be prescribed and on such terms and conditions as it may determine, issue to a certificate of registration to the joint venture local consultant or joint venture local contractor.

(3) A registration under this section shall, unless previously suspended or cancelled, continue to be in force until 30 June next following the date when it was issued or last renewed, but shall, subject to section 28, be renewable for yearly periods ending 30 June.

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

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

- (a) in section 2 –
  - (i) by deleting the definition of “supply” and replacing it by the following definition –
    - “supply”, in relation to goods –

- (a) means –
  - (i) any transaction by way of trade, whether for money or for money's worth;
  - (ii) supply by way of sale, lease, hire, hire purchase or credit sale;
  - (iii) an offer to supply, exposure for supply or being in possession for supply; and
- (b) includes an online or any other electronic transaction or supply made under paragraph (a);
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“selling price” includes the full price of goods or services, including compulsory transport costs, taxes and any other costs;
- (b) in section 7 –
  - (i) in subsection (1) –
    - (A) in paragraph (a), by inserting, after the words “a registered person” and “the registered person”, the words “or any other trader” and “or trader”, respectively;
    - (B) in paragraph (b), by inserting, after the words “a registered person” and “the registered person”, the words “or any other trader” and “or trader”, respectively;
  - (ii) in subsection (3), by deleting the words “300,000 rupees” and “5 years” and replacing them by the words “500,000 rupees” and “7 years”, respectively;
- (c) by inserting, after section 7A, the following new sections –

## **7B. Manner of indication of selling price**

(1) Every registered person or other trader shall ensure that price labels for goods offered for sale are placed in close proximity to the respective goods.

(2) The indication of selling price of any goods or services shall be in Mauritian currency and in Arabic numerals.

(3) Where a registered person or other trader indicates his willingness to accept foreign currency in payment for a product, he shall, in addition to the required price indications in Mauritian currency –

- (a) give an indication of the selling price required for the product in the foreign currency in question, together with any commission to be charged; or
- (b) clearly identify the conversion rate on the basis of which the foreign currency price will be calculated, together with any commission to be charged; and
- (c) indicate that such selling price or conversion rate, as the case may be, does not apply to transactions via a payment card to be applied to accounts denominated in currencies other than Mauritian currency, the conversion rate for which will be that applied by the relevant payment scheme which processes the transaction.

## **7C. Display of prior price**

(1) Subject to subsections (2) and (3), any announcement of a price reduction shall indicate the prior price applied by a registered person or other trader for a determined period of time prior to the application of the price reduction.

(2) Subsection (1) shall not apply to –

- (a) announcements of price reductions for perishable products; or

(b) products that have been on the market for less than 30 days.

(3) In this section –

“prior price” –

(a) means the lowest price applied during a period of time which shall not be less than 30 days prior to the application of the price reduction; but

(b) notwithstanding paragraph (a), means, in the case of successive price reductions at any point in time, the price charged before the application of the first price reduction.

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

**8A. Multiple prices displayed**

(1) Where more than one price is concurrently displayed for any goods or services, the registered person or other trader shall, subject to subsection (2) or (3), not require a person to pay the price which is higher than the lower or lowest of the prices so displayed.

(2) Subsection (1) shall not apply in respect of such goods or services as may be prescribed.

(3) Where a price that was once displayed has been fully covered and obscured by a second displayed price, that second price must be regarded as the displayed price.

(e) by inserting, after section 9, the following new sections –

**9A. Inadvertent and obvious error in displayed price**

Where a price as displayed contains an inadvertent and obvious error, the registered person or trader shall not be bound to sell it at that price after –

(a) correcting the error in the displayed price; and

(b) taking reasonable steps in the circumstances to inform the buyer to whom the erroneous price may

have been displayed of the error and the correct price.

**9B. Displayed price altered, defaced, covered, removed or obscured by an unauthorised person**

A registered person or other trader shall not be bound by a price displayed if an unauthorised person has altered, defaced, covered, removed or obscured the price displayed.

- (f) by inserting, after section 27, the following new section –

**27A. Prosecution**

An authorised officer may swear an information and conduct prosecution in respect of an offence under this Act before a Magistrate.

- (g) in section 30A, by repealing subsections (1) and (2) and replacing them by the following subsections –

(1) Where a person commits an offence specified in the Fifth Schedule, an authorised officer or a police officer who detects the offence shall serve on that person a Fixed Penalty Notice (FPN).

(2) An FPN under subsection (1) shall –

- (a) be in the prescribed form; and
- (b) be drawn in quadruplicate.

- (h) in section 30B, in subsection (1), by deleting the words “elects to accept” and replacing them by the words “is served with”;

- (i) in section 30C, by deleting the word “twice” and replacing it by the word “thrice”;

- (j) in section 35, in subsection (2)(a), by inserting, after subparagraph (ix), the following new subparagraphs –

(ixa) the regulation of any online transaction;

(ixb) any matter with regard to the fixing of prices, including prices that are displayed online;

## **18. Customs Act amended**

The Customs Act is amended –

- (a) in section 21, in subsection (6), by inserting, after the word “duty”, the words “, excise duty and taxes”;
- (b) in section 168, in subsection (3A), by deleting the words “30 June 2024” and replacing them by the words “30 June 2026”.

## **19. Customs Tariff Act amended**

The Customs Tariff Act is amended –

- (a) in section 5, by inserting, after subsection (3), the following new subsection, the existing subsection (3A) being renumbered as subsection (3AA) –

(3A) (a) Where any motor vehicle to which subsection (1) applies has been damaged during a cyclone, flooding or any other natural disaster and is declared a total loss, the Director-General shall not claim any proportionate duty, excise duty and taxes remaining due out the 3-year period or 4-year period, as the case may be, provided that the beneficiary provides all the necessary documents to the satisfaction of the Director-General.

- (b) In paragraph (a) –

“natural disaster” means such natural disaster as may be prescribed.

- (b) in section 6, by repealing paragraphs (b) and (c) and replacing them by the following paragraphs –
  - (b) the person, body or organisation pays the duty, excise duty and taxes computed proportionately by reference to the time remaining due out of the 3-year period or 4-year period, as the case may be, for the exemption which was previously granted to him; and
  - (c) the person, body or organisation complies with the following conditions –
    - (i) he or it submits an application for exemption;

- (ii) the exemption is under the same exemption regime as that which was previously granted to him or it;
  - (iii) he or it is still eligible to benefit from that exemption;
  - (iv) the motor vehicle is cleared within 9 months from the date of payment of the proportionate duty, excise duty and taxes in accordance with paragraph (b) or within such other period as the Director-General may, on just and reasonable cause, approve.
- (c) in the First Schedule –
  - (i) in Part I –
    - (A) by deleting the H.S. Codes specified in Part I of the Second Schedule to this Act;
    - (B) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Second Schedule to this Act;
    - (C) by deleting the H.S. Codes specified in Part I of the Third Schedule to this Act;
    - (D) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Third Schedule to this Act;
  - (ii) in Part II, in item E106, in the second column, by inserting, after the words “foreign State”, the words “or a donor organisation”.

## **20. Cybersecurity and Cybercrime Act 2021 amended**

The Cybersecurity and Cybercrime Act 2021 is amended, in section 39 –

- (a) in paragraph (k), by deleting the words “Cybercrime Extended project.” and replacing them by the words “Cybercrime Extended project and on any other regional and international cybersecurity and cybercrime initiatives;”;

- (b) by adding the following new paragraphs, the full stop at the end of paragraph (k) being deleted and replaced by a semicolon –
  - (l) provide auditing services pertaining to cybersecurity to organisations in the public or private sector; and
  - (m) conduct cybersecurity capacity building programmes at national, regional and international levels.

## **21. Declaration of Assets Act amended**

The Declaration of Assets Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “liability” means a financial obligation of an individual which arises out of a loan, credit card, finance lease or such other similar agreement;
  - “unexplained wealth” has the same meaning as in the Financial Crimes Commission Act 2023;
- (b) in section 9, in subsection (1), by deleting the words “illicit enrichment” and replacing them by the words “unexplained wealth”.

## **22. Dental Council Act amended**

The Dental Council Act is amended, in section 22, by adding the following new subsection –

- (3) Subsection (1)(aa) shall not apply to a person who, in the absence of 21 points, produces –
  - (a) a certificate, or a certified copy of a certificate, stating that he has passed at one sitting any 3 subjects at Advanced (‘A’) level (or its equivalent); and
  - (b) a certificate that he has completed a foundation course in dentistry or medicine or an undergraduate degree in any field of health sciences, or any equivalent qualification, leading to his diploma in dental surgery.



## 23. Economic Development Board Act amended

The Economic Development Board Act is amended –

(a) in section 2 –

(i) in the definition of “Certificate”, by inserting, after paragraph (a), the following new paragraph, the word “but” at the end of paragraph (a) being deleted –

(aa) means a certificate issued under section 29(1)(a)(xii), (xvii), (xviii), (xix), (xx) or (xxi) of the Sugar Industry Efficiency Act; but

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

“expert” means a non-citizen referred to in the first column of Part IA of the First Schedule, who –

(a) holds the relevant qualification;

(b) has at least 10 years’ experience; and

(c) has a contract of employment,

in the relevant field in which he is seeking employment;

“expert occupation permit” has the same meaning as in the Immigration Act 2022;

(b) in section 13 –

(i) in subsection (1), by inserting, after paragraph (a), the following new paragraphs –

(aa) obtain an expert occupation permit under the Immigration Act 2022 and satisfies the criteria specified in Part IA of the First Schedule;

(ii) in subsection (4) –

(A) by deleting the words “For the purpose of subsection (1)(a)” and replacing them by the words “For the purposes of subsection (1)(a), (aa) and (b)”;

- (B) in paragraph (a), by inserting, after the words “where an application for an occupation permit”, the words “, an expert occupation permit or a family occupation permit, as the case may be,”;
- (c) in section 14 –
- (i) in subsection (1), by inserting, after the words “why his occupation permit,”, the words “ expert occupation permit,”;
- (ii) in subsection (4)(b), by inserting, after the words “the registered person’s occupation permit,”, the words “expert occupation permit,”;
- (iii) in subsection (5) –
- (A) by inserting, after the words “a professional holding an occupation permit”, the words “or an expert occupation permit”;
- (B) in paragraph (a)(i), by deleting the words “Part I of the First Schedule” and replacing them by the words “Part I or Part IA of the First Schedule, as the case may be”;
- (C) in paragraph (b)(i), by deleting the words “Part I of the First Schedule” and replacing them by the words “Part I or Part IA of the First Schedule, as the case may be”;
- (d) in the First Schedule –
- (i) in Part I, in item 3, in the third column, by deleting the words “30,000 rupees” and replacing them by the words “22,500 rupees”;
- (ii) by inserting, after Part I, the following new Parts –

**PART IA – CRITERIA FOR EXPERT OCCUPATION PERMIT**

- |  |  |
|--|--|
| Wealth Management,<br>Family Office, Virtual<br>Assets and Virtual<br>Tokens | (1) An expert in the relevant field                |
|  | (2) Monthly basic salary of at least 50,000 rupees |

- (iii) in Part IV, by adding the following new item and its corresponding entries –

|           |  |   |
|-----------|--|---|
| <b>6.</b> | Holder of an expert occupation permit for at least 3 years | Monthly basic salary of at least 150,000 rupees for 3 consecutive years immediately preceding the application |
|-----------|--|---|

## **24. Electricity Act 2005 amended**

The Electricity Act 2005 is amended –

- (a) in section 2 –

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

“connection agreement” means such agreement between a person and the holder of a distribution licence for the purpose of connecting a generating station to the distribution system in accordance with this Act, or codes, standards and schemes published by the holder of a distribution licence, as the Authority may approve;

“off-grid generating station” means any facility which –

- (a) is used for the generation of electricity from a premise that is not connected physically, at any time, to a licensee’s network; and
- (b) does not provide an electricity service to a licensee;

“supply” –

- (a) means the supply of electricity through electric lines; but
- (b) does not include the sale of electricity;

- (ii) by adding the following new definition, the full stop at the end of the definition of “utility service” being deleted and replaced by a semicolon –

“wayleave” means consent for a licensee 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 3 –

(i) in subsection (1), by deleting the words “subsection (3)” and replacing them by the words “subsections (3) and (5)”;

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

(3) The Authority shall, subject to such conditions it may impose, exempt a person from holding a licence where –

(a) a person uses an off-grid generating station to generate electricity for his own consumption or for the supply of electricity to his employees or tenants staying on the premises belonging to him;

(b) the off-grid generating station is not physically connected, at any time, to a licensee’s network;

(c) the person or his employees or tenants staying on the premises belonging to that person meets all of his electricity requirements from the off-grid generating station;

(d) the premises of the person or his employees or tenants staying on the premises belonging to that person are not physically connected to a licensee’s network and are not supplied with electricity from a licensee’s network; and

(e) the off-grid generating station installed capacity does not exceed 400 kW.

(iii) by adding the following new subsection –

(5) The Authority shall, subject to such conditions as it may impose, exempt a person from holding a licence where –

- (a) a person uses a generating station to generate electricity for his own consumption and either sells or does not sell electricity to the holder of single buyer licence;
- (b) a person enters into a connection agreement with the holder of a distribution licence for the generation and supply of electricity to the licensee's distribution system; and
- (c) the generating station installed capacity does not exceed 2,000 kW.

(c) in section 35 –

(i) in subsection (1) –

(A) 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) constitutes a major source of danger; or

(d) is likely to damage such line during cyclonic conditions or climate change conditions,

(B) by deleting the words “lop or cut the tree or hedge so as to prevent the obstruction or interference” and replacing them by the words “lop, cut or uproot the tree or hedge”;

(ii) in subsection (3), by deleting the words “lopped or cut so as to prevent obstruction or interference” and replacing them by the words “lopped, cut or uprooted so as to prevent obstruction, interference, danger or damage”;

- (iii) in subsection (5), by deleting the words “lopped or cut so as to prevent obstruction or interference” and replacing them by the words “lopped, cut or uprooted so as to prevent obstruction, interference, danger or damage”;
- (iv) in subsection (6) –
  - (A) by repealing paragraph (a) and replacing it by the following paragraph –
    - (a) ensure that the tree or hedge is lopped, cut or uprooted in a workmanlike manner so as to do as little damage as possible to any tree, fence, hedge and growing crop;
  - (B) by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
    - (aa) shall cause the boughs or hedge lopped or the tree or hedge uprooted to be removed in accordance with such reasonable directions as the owner or occupier may give; and
- (v) by repealing subsection (8) and replacing it by the following subsection –
  - (8) Where, for the purpose of the construction, maintenance or operation of any electric line, it is necessary to fell or uproot any tree, this section shall apply to the felling or uprooting of trees in like manner as it applies to the lopping or uprooting of trees.

(d) by inserting, after section 37, the following new section –

**37A. Wayleave determination**

(1) Where a licensee has reasonable grounds 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 of not less than 21 days.

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

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

- (a) objects or refuses to give the wayleave before the end of the period specified in subsection (2) or gives the wayleave subject to terms and conditions which are not acceptable to the licensee; and
- (b) the licensee 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 licensee may apply to the Authority to determine the grant of the wayleave.

(4) On receipt of an application under subsection (3), 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 the application, why the necessary wayleave should not be granted or why the terms and conditions of the wayleave are not acceptable by the owner or occupier.

(5) A licensee and the owner or occupier of the land shall, in relation to the determination of a wayleave referred to in subsection (3), submit such information as the Authority may deem necessary.

(6) The Authority may, within 14 days from the date of the application or from the date on which the licensee and the

owner or occupier of the land submits the information referred to in subsection (5), determine the application.

(7) Where the Authority grants the application, it shall make recommendations to the Minister to initiate the procedure to compulsorily acquire the wayleave.

(8) Where the Minister approves the recommendation of the Authority, the wayleave shall be deemed to be required for a public purpose and may, under the Land Acquisition Act, be acquired by the Minister and transferred to the licensee.

(9) In this section –

“Minister” means the Minister to whom responsibility for the subject of housing and lands is assigned.

(e) in the Schedule, by inserting, after paragraph 1, the following new paragraph –

**1A. Distributed generation licence**

The Authority may issue a distributed generation licence authorising the licensee to construct, own, operate and maintain a generating station using renewable energy and connected to the distribution system for the purposes of generating, consuming, supplying and selling or not selling electricity to the holder of a distribution licence or the holder of single buyer licence, as may be applicable.

**25. Employment Relations Act amended**

The Employment Relations Act is amended –

(a) in section 13, in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –

(a) he is a citizen of Mauritius or, in the case of a non-citizen, the non-citizen is in an employment relationship with an employer; and

(b) in section 29, in subsection (1A), by inserting, after the word “enterprise”, the words “or Government department”;



(c) in section 38, in subsection (2)(b), by deleting the words “10 days” and replacing them by the words “20 days”;

(d) in section 57, by inserting, after subsection (1), the following new subsection –

(1A) Subject to subsection (2), a collective agreement may provide for benefits, other than benefits prescribed in an enactment, for a specified period of time.

(e) in section 68, in subsection (1), by inserting, after the words “supervising officer may”, the words “, where parties have negotiated in good faith and no agreement has been reached,”;

(f) in section 70, by repealing subsection (2) and replacing it by the following subsection –

(2) The Tribunal may, where the circumstances so require, extend the period specified in subsection (1), with the consent of the parties to the dispute for such period of time as may be agreed by the parties.

(g) in section 70A, in subsection (2), by deleting the words “60 days of the referral” and replacing them by the words “a period not exceeding 90 days of the referral”.

## **26. Energy Efficiency Act amended**

The Energy Efficiency Act is amended –

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

“energy service” means a specific outcome or benefit proven to result in verifiable and measurable energy savings delivered by an energy efficiency improvement project from a combination of activities such as energy audits, design and implementation of new installations, retrofitting, energy management, operations and maintenance;

“energy service company” means a company providing energy service which is engaged in the development, design and financing of projects with the aim of reducing energy use through the implementation of energy efficiency improvement measures and whose compensation is directly linked to actual energy savings;

- (b) in section 6, in paragraph (f), by deleting the words “energy auditors” and replacing them by the words “energy auditors and energy service companies”;
- (c) in section 23, in subsection (2)(ca), by deleting the words “energy auditors,” and replacing them by the words “energy auditors, energy service companies,”.

## **27. Environment Act 2024 amended**

The Environment Act 2024 is amended –

- (a) in section 2, in the definition of “Fund”, by deleting the words “and Climate Change”;
- (b) in Part VIII –
  - (i) in the heading, by deleting the words “**AND CLIMATE CHANGE**”;
  - (ii) in section 88, by deleting the words “and Climate Change”.

## **28. Environment Protection Act amended**

The Environment Protection Act is amended –

- (a) in section 3, in the definition of “Fund”, by deleting the words “and Climate Change”;
- (b) in Part IX –
  - (i) in the heading, by deleting the words “**AND CLIMATE CHANGE**”;
  - (ii) in section 59 –
    - (A) in the heading, by deleting the words “**and Climate Change**”;
    - (B) in subsection (1), by deleting the words “and Climate Change”.

## **29. Excise Act amended**

The Excise Act is amended –

- (a) in section 2 –
- (i) in the definition of “admixed wine”, by deleting the figure “7” and replacing it by the figure “1.2”;
  - (ii) in the definition of “fruit wine”, by deleting the figure “7” and replacing it by the figure “1.2”;
  - (iii) in the definition of “island wine”, by deleting the figure “7” and replacing it by the figure “1.2”;
  - (iv) in the definition of “made-wine”, by deleting the figure “7” and replacing it by the figure “1.2”;
  - (v) in the definition of “sparkling wine”, by deleting the figure “7” and replacing it by the figure “1.2”;
  - (vi) in the definition of “wine”, by deleting the figure “7” and replacing it by the figure “1.2”;
  - (vii) by deleting the definition of “classic or vintage motor car” and replacing it by the following definition –  
  
“classic or vintage motor car” has the same meaning as in the Road Traffic Act;
  - (viii) by inserting, in the appropriate alphabetical order, the following new definitions –  
  
“can” means a container of any shape or size manufactured from any metal or metal alloy;  
  
“golden agricultural rum” means agricultural rum which has been placed in a wooden cask for a period of at least 3 months but not exceeding 23 months and, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent nor more than 55 per cent of alcohol by volume;  
  
“golden local rum” means local rum which has been placed in a wooden cask for a period of at least 3 months but not exceeding 23 months and when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent nor more than 55 per cent of alcohol by volume;

“golden rum” means rum which has been placed in a wooden cask for a period of at least 3 months but not exceeding 23 months and when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent nor more than 55 per cent of alcohol by volume;

(b) by inserting, after section 3E, the following new section –

**3F. Anti-forestalling restrictions on excisable goods**

(1) For the purpose of combatting excise duty forestalling in respect of imported or manufactured excisable goods specified in Part I of the Eighth Schedule, the Director-General may limit the quantities of such excisable goods that may be entered for home consumption during a controlled period to such allowable quantity specified in subsection (2).

(2) The allowable quantity referred to in subsection (1) shall be –

- (a) for importers and manufacturers who have been importing, manufacturing and entering excisable goods for home consumption during the financial year comprising the controlled period, in accordance with the formula set out in Part II of the Eighth Schedule;
- (b) for new entrants entering excisable goods for home consumption 30 days or less before the controlled period, equivalent to the lowest allowable quantity allocated to an importer or manufacturer during the controlled period in accordance with the formula set out in Part II of the Eighth Schedule;
- (c) for new entrants entering excisable goods for home consumption during the first month of the controlled period, equivalent to 75 per cent of the allowable quantity allocated under paragraph (b);
- (d) for new entrants entering excisable goods for home consumption in the second month of the controlled period, equivalent to 50 per cent of the allowable quantity allocated under paragraph (b);

(e) for new entrants entering excisable goods for home consumption in the third month of the controlled period, equivalent to 25 per cent of the allowable quantity allocated under paragraph (b).

(3) For the purpose of subsection (2)(a), the Director-General shall notify the importer or manufacturer of the allowable quantity allocated to him during the controlled period.

(4) (a) Any new entrant under paragraph (2)(b), (c), (d) or (e) shall apply to the Director-General for an allowable quantity to be allocated to him during the controlled period, in such form and manner as the Director-General may determine.

(b) The Director-General shall notify the new entrant of the allowable quantity allocated to him during the controlled period.

(5) No importer, manufacturer or new entrant shall, during a controlled period, enter excisable goods for home consumption in excess of the quantities referred to in subsection (2), (3) or (4), as the case may be.

(6) In this section –

“controlled period” means a period of 3 months ending on the last day of the financial year or such other period as may be prescribed;

“excise duty forestalling” means the practice of entering imported or manufactured excisable goods for home consumption in excessive quantities during a period leading up to an anticipated increase in the rate of excise duty on those goods with a view to avoiding the payment of the increased rate of excise duty when that increase becomes effective;

“financial year” means a period of 12 months ending on 30 June in any year;

“new entrant” means an importer or a manufacturer of excisable goods specified in Part I of the Eighth Schedule who starts entering such goods for home

consumption 30 days or less before the controlled period or during the controlled period.

- (c) in section 40(1)(l), by deleting the words “or matured local rum” and replacing them by the words “, matured local rum, matured agricultural rum, golden rum, golden local rum or golden agricultural rum,”;
- (d) in section 52C –
  - (i) by repealing subsection (1) and replacing it by the following subsections –

(1) Where, during the period starting on 1 July 2022 and ending on 30 November 2023 –

- (a) an individual purchases an imported electric motor car or electric motor vehicle for the transport of goods of H.S. Code specified in Part I of the Seventh Schedule; or
- (b) a non-individual purchases an imported electric motor car or electric motor vehicle for the transport of goods of H.S. Code specified in Part II of the Seventh Schedule,

the individual or non-individual, as the case may be, may make a claim on or before 30 November 2023 to the Director-General for an amount to be paid to him in the sum of 10 per cent of the value at importation or 200,000 rupees, whichever is lesser.

(1A) Notwithstanding subsection (1), where, during the period starting on 1 November 2023 and ending on 30 June 2025 –

- (a) an individual purchases an imported electric motor car or electric motor vehicle for the transport of goods of H.S. Code specified in Part I of the Seventh Schedule; or
- (b) a non-individual purchases an imported electric motor car or electric motor

vehicle for the transport of goods of H.S. Code specified in Part II of the Seventh Schedule,

the individual or non-individual, as the case may be, may, on or after 1 December 2023, make a claim to the Director-General for an amount of 200,000 rupees to be paid to him.

(1B) For the purpose of subsections (1) and (1A), where an individual or a non-individual purchases an imported electric motor car or electric motor vehicle for the transport of goods of H.S. Code specified in Part I or Part II of the Seventh Schedule, which is leased under a lease agreement, the lessee may make a claim for an amount of 200,000 rupees to be paid to him in respect of the leased vehicle.

(ii) in subsection (2) –

(A) by deleting the words “subsection (1)” and replacing them by the words “subsections (1) and (1A)”;

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

(2A) Notwithstanding subsection (2)(a), where an individual or non-individual has failed to make a claim and the Director-General is satisfied that the failure was due to just or reasonable cause, the Director-General may allow the claim.

(e) in section 53(2), by deleting the words “30 days” and replacing them by the words “28 days”;

(f) in section 54(2), by deleting the words “30 days” and replacing them by the words “28 days”;

(g) in the First Schedule –

(i) in Part I –

(A) by deleting the H.S. Codes specified in Part I of the Fourth Schedule to this Act;

(B) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Fourth Schedule to this Act;

(C) by deleting the H.S. Codes specified in Part I of the Fifth Schedule to this Act;

(D) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Fifth Schedule to this Act;

(ii) in Part IA, in Sub-part A –

(A) by deleting item 23 and replacing it by the following item –

|     |                        |   |    |
|-----|------------------------|---|----|
| 23. | A religious federation | Three motor cars of an engine capacity not exceeding 1,450 c.c., once in every 5 years. Where the Director-General is satisfied that any of the 3 motor cars is damaged in an accident and is a total loss, he may grant exemption for a replacement car. | 0% |
|-----|------------------------|---|----|

(B) by inserting, after item 23, the following new item –

|      |   |  |    |
|------|---|--|----|
| 23A. | <p>A priest registered with –</p> <p>(a) a religious federation receiving a subsidy from Government;<br/>or</p> <p>(b) the Ministry responsible for the subject of arts and cultural heritage</p> | One motor car of an engine capacity not exceeding 1,450 c.c., once in every 7 years. Where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss, he may grant exemption for a replacement car. | 0% |
|------|---|--|----|

(C) by inserting, after item 38, the following new item –





|  |  |  |  |
|--|--|--|--|
|  |  | <p>for the subject of social security may determine.</p> <p>If specifically designed, the motor car or double space cabin vehicle shall be so certified by a mechanical engineer of the Ministry responsible for the subject of national infrastructure.</p> <p>This exemption is granted once in every 7 years. Where the Director-General is satisfied that the motor car or double space cabin vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement motor vehicle.</p> |  |
|--|--|--|--|

- (F) in item 87, by inserting, after the words "foreign State", the words "or a donor organisation";
- (h) in the Second Schedule, in Part I –
- (i) in the item "Distiller-bottler", in Column 3, in paragraph (2), by inserting, after the words "alcoholic products,", the words "golden agricultural rum, golden local rum, golden rum,";
- (ii) by inserting, after the item "Manufacturer of spirit cooler", the following new item and its corresponding entries –

|  |        |   |
|--|--------|---|
| Manufacturer of alcoholic products and liquor (Storage and Maturation) | 25,000 | (a) To store alcohol for maturation; and<br>(b) (i) To export; or<br>(ii) To transfer to another excise licensee,<br>the matured excisable goods. |
|--|--------|---|

- (i) by adding the Eighth Schedule set out in the Sixth Schedule to this Act.

### 30. Fair Trading Act amended

The Fair Trading Act is amended –

- (a) in section 2 –
- (i) in the definition of “consumer trade practice”, by inserting, after the words “any practice”, the words “, including any online practice,”;
  - (ii) in the definition of “trade”, by deleting the words “of services” and replacing them by the words “of services and online services”;
- (b) in section 8, in subsection (2), by inserting, after paragraph (a), the following new paragraph –
- (aa) the regulation of e-commerce;
- (c) by inserting, after section 12, the following new section –

#### 12A. Conciliation and mediation

(1) An authorised officer may, through conciliation and mediation, settle any dispute between a consumer and a trader.

(2) The Minister may make such regulations as he thinks for conciliation and mediation.

### 31. Finance and Audit Act amended

The Finance and Audit Act is amended –

(a) in section 4B, by adding the following new subsection –

(3) The Minister responsible for a department shall, as soon as possible, lay the report under subsection (1) before the National Assembly.

(b) by inserting, after section 18, the following new section –

**18A. Internal audit**

(1) The Ministry responsible for the subject of finance shall provide oversight and leadership functions for internal audit in Ministries, Departments or Divisions, through the Internal Control Cadre.

(2) The Director, Internal Control shall ensure that internal audit functions are carried out in accordance with the Internal Audit Policy and Operations Manual.

(3) The Director, Internal Control shall, in respect of each Ministry, Department or Division –

- (a) prepare, in consultation with the accounting officer, an annual internal audit plan;
- (b) ascertain that effective systems of internal controls are in place to safeguard public funds and assets and minimise incidences of fraud, waste and misuse of public funds;
- (c) evaluate the effectiveness of governance, risk management and controls processes;
- (d) review the efficiency of operations and service delivery;
- (e) ascertain that the operations are administered in accordance with relevant laws, regulations and other requirements;
- (f) issue internal audit reports and recommend remedial measures to accounting officers;
- (g) promptly alert the Financial Secretary whenever a major weakness in a system is

identified or an irregularity or a fraud is detected; and

- (h) follow up on any actions taken by accounting officers on shortcomings highlighted in the Reports of the Director of Audit and Internal Audit and report thereon to appropriate authorities.

- (c) in the Schedule, by deleting the following item –

Smart City Scheme Social Fund

### **32. Financial Crimes Commission Act 2023 amended**

The Financial Crimes Commission Act 2023 is amended –

- (a) in section 2, by deleting the definition of “sporting event” and replacing it by the following definition –

“sporting event” means a horse race or football match which takes place in, or outside, Mauritius;

- (b) in section 35, in paragraph (a), by deleting the words “sport event” and replacing them by the words “sporting event”;

- (c) in section 57, in subsection (2), by deleting the words “or of the Asset Recovery and Management Division”;

- (d) in section 80, in subsection (1), by deleting the words “Section B of this Sub-part” and replacing them by the words “Section B of Sub-part II of Part V and Section B of Sub-part III of Part V”;

- (e) in section 95, in subsection (1), by deleting the words “in respect of the property” and replacing them by the words “in respect of the property and any benefits derived or likely to be derived from such property”;

- (f) in section 96, in subsection (1), by deleting the words “a terrorist property” and replacing them by the words “a terrorist property or an amount equal to the value of a benefit derived from such property”;

- (g) in section 107 –

- (i) in subsection (1), by deleting the words “enforcement or” and replacing them by the words “enforcement of”;
  - (ii) in subsection (3), by deleting the words “Criminal Confiscation Order” and replacing them by the words “Civil Confiscation Order”;
- (h) in section 114, in subsection (6), by deleting the words “subsection (5)(b) or (c)” and replacing them by the words “subsection (5)”;
- (i) in section 168 –
- (i) by inserting, after subsection (2), the following new subsection –
 

(2A) Where the Commission detects an offence which may have been committed under any of the repealed enactments prior to 29 March 2024, the Commission shall have all the powers conferred under this Act to investigate and prosecute that offence.
  - (ii) in subsection (3), in paragraph (b), by deleting the words “on the commencement of this Act” and replacing them by the words “on or after the commencement of this Act”.

### **33. Financial Reporting Act amended**

The Financial Reporting Act is amended –

- (a) in section 2, in the definition of “public interest entity”, by deleting paragraph (b) and replacing it by the following paragraph –
  - (b) does not include a Global Business Corporation or an Authorised Company under the Financial Services Act;
- (b) by inserting, after section 69, the following new section –

#### **69A. Registration of public interest entities**

(1) All public interest entities specified in the First Schedule shall apply for registration to the National Committee on Corporate Governance.

(2) An application under subsection (1) shall be made in such form and manner and shall be accompanied by such fee, as may be prescribed.

### **34. Financial Services Act amended**

The Financial Services Act is amended –

(a) in section 17, by repealing subsection (2) and replacing it by the following subsection –

(2) Any information required under subsection (1) shall be submitted to the Commission within 15 days of such request.

(b) by inserting, after section 17, the following new sections –

#### **17A. Incomplete applications**

An application shall be deemed to have been withdrawn where –

(a) the application does not satisfy the requirements referred to in section 16 or provided in any guidelines issued by the Commission; or

(b) the applicant has not submitted information as required under section 17 to the satisfaction of the Commission.

#### **17B. Determination of application**

(1) Upon receipt of an application under any relevant Act, the Commission shall determine whether the application is complete.

(2) The Commission shall grant an application within 10 working days from the date the application is determined to be complete under subsection (1).

#### **17C. Application of sections 17A and 17B**

(1) Sections 17A and 17B shall also apply to an application for the grant of a global business licence and an application for authorisation as an Authorised Company.

(2) Section 17B shall not apply to –

- (a) any application submitted prior to 1 October 2024;
  - (b) any application for a licence specified in the Second Schedule to the Virtual Asset and Initial Token Offering Services Act 2021;
  - (c) any application for registration to carry out the business of initial token offerings under the Virtual Asset and Initial Token Offering Services Act 2021; and
  - (d) any other application or matter as may specified in FSC Rules.
- (c) by inserting after section 22A, the following new section –

**22B. Post licensing fees**

A licensee shall pay to the Commission such post licensing fees as may be specified in FSC Rules for any post licensing request as required under the relevant Acts.

- (d) by inserting, after section 25, the following new sections –

**25A. Application for duplicate licence**

(1) The Commission may, on an application made by a licensee, issue a duplicate licence where the original licence has been misplaced, lost or destroyed.

(2) An application made under subsection (1) shall be accompanied by –

- (a) evidence that the misplacement, loss or destruction of the licence has been reported to the Police at the earliest opportunity;
- (b) such fee as may be specified in FSC Rules; and
- (c) such other information as may be required by the Commission.



## **25B. Notification of change of name**

(1) A licensee shall promptly notify the Commission where it changes its name.

(2) A notification under subsection (1) shall be accompanied by –

- (a) such fee as may be prescribed in FSC Rules; and
- (b) such other information as may be required by the Commission.

## **25C. Application of sections 25A and 25B**

Sections 25A and 25B shall also apply to a person holding –

- (a) an authorisation under section 71A;
  - (b) a Global Business Licence;
  - (c) a licence under the Insurance Act;
  - (d) a licence under the Captive Insurance Act; or
  - (e) a licence under the Private Pension Schemes Act.
- (e) in section 29, in subsection (5), by inserting, after paragraph (a), the following new paragraph –
- (aa) Every qualified trustee shall, at the request of the Commission, provide any information recorded pursuant to paragraph (a).
- (f) in section 31, by inserting, after subsection (1), the following new subsections –
- (1A) Any advertisement proposed to be published under subsection (1) shall be submitted to the Commission not later than 7 working days prior to the date of first publication.
  - (1B) Where, on receipt of a copy of the advertisement under subsection (1A), the Commission is not satisfied with the advertisement, it shall, before the date of first publication, require

the licensee to amend, withdraw or refrain from publishing the advertisement.

- (g) in section 44, in subsection (7), in the definition of “investigator”, in paragraph (b), by inserting, after the words “the Commission”, the words “or the Chief Executive”;
- (h) in section 53, in subsection (1)(a), in subparagraph (iii), by deleting the words “has committed” and replacing them by the words “is committing or has committed”;
- (i) in section 71, in subsection (3), by inserting, after paragraph (a), the following new paragraph –
  - (aa) Notwithstanding section 72(1)(a), an application from the holder of a Global Business Licence to appoint a new management company shall be accompanied by such fees as may specified in the FSC Rules.
- (j) in section 71A –
  - (i) in subsection (6), by inserting, after the words “Sections 44(6),”, the words “73A,”;
  - (ii) in subsection (7), by adding the following new paragraph, the existing provision being numbered as paragraph (a) –
    - (b) Notwithstanding paragraph (a), an application by an Authorised Company to appoint a new registered agent shall be accompanied by such fees as may specified in FSC Rules.
  - (iii) in subsection (10), by inserting, after the words “once in every year”, the words “but not later than 6 months after the close of its financial year”;
- (k) by inserting, after section 73, the following new section –

### **73A. Direction**

(1) Where the Chief Executive has reasonable grounds to believe that a corporation holding a Global Business Licence under section 72 –

- (a) has contravened or is likely to contravene a relevant Act;

- (b) is conducting its affairs in an improper manner; or
- (c) is involved in a financial crime,

the Chief Executive may, for the purpose of protecting the good repute of Mauritius as a centre for financial services, issue a written direction to the Global Business Corporation as he deems appropriate in the circumstances.

(2) Any direction issued under this section may specify the time by which, or the period during which, it shall be complied with.

(3) A Global Business Corporation shall comply with any direction issued under subsection (1) notwithstanding anything in its constitution, or any contract or arrangement to which it is a party.

(4) The Chief Executive shall not issue any direction under subsection (1) before giving the person to whom it is to be addressed reasonable opportunity to make written representations on the matter.

(5) Notwithstanding subsection (4), where the Chief Executive considers that any delay in issuing the direction may cause severe prejudice to the reputation of the Global Business Corporation, the public or the financial services industry, he may issue a direction which shall take effect immediately and shall give the Global Business Corporation the opportunity to make representations as soon as practicable, but not later than 7 days from the date the direction is issued.

(6) Any person to whom a direction is issued under subsection (1) shall comply with the direction.

(7) The Chief Executive may revoke a direction issued under subsection (1) at any time by written notice to the Global Business Corporation.

(8) No person shall knowingly hinder or prevent compliance with a direction issued under subsection (1).

(9) Any person who contravenes subsection (6) or (8) shall commit an offence.

### **35. Fisheries Act 2023 amended**

The Fisheries Act 2023 is amended –

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

“NELS” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act;

- (b) in section 29, by inserting, after subsection (3), the following new subsection –

(3A) Notwithstanding subsections (1) and (2), the supervising officer may, on such terms and conditions as he may determine, authorise an operator of a Mauritius fishing vessel to use large-scale driftnets or demersal nets in the area of competence of a regional fisheries management organisation.

- (c) in section 69, in subsection (1), by deleting the words “section 67(5)” and replacing them by the words “section 68(5)”;

- (d) in section 106 –

(i) in subsection (1), by inserting, after the words “under this Act shall”, the words “, subject to subsection (1A),”;

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

(1A) An application for the grant, issue or renewal of a fishing licence or an authorisation for a fishing vessel under this Act shall be made to the supervising officer through NELLS.

### **36. Forests and Reserves Act amended**

The Forests and Reserves Act is amended by inserting, after section 8, the following new section –

#### **8A. Removal of protected plants**

The Conservator of Forests shall, for a national project or in the interest of public safety, authorise, in writing, a person to remove a protected plant on any State land or reserve.

### 37. Freeport Act amended

The Freeport Act is amended –

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

“Global Business Corporation” has the same meaning as in the Financial Services Act;

- (b) in section 7, in subsection (3) –

- (i) in paragraph (a), by adding the following new subparagraph, the full stop at the end of subparagraph (vi) being deleted and replaced by a semicolon –

(vii) authorise a Global Business Corporation to operate a freeport activity specified in items 1 and 3 of the Second Schedule.

- (ii) by repealing paragraph (aaa);

- (iii) in paragraph (aab)(i), by deleting the words “36 months” and replacing them by the words “72 months”;

- (c) in section 9, by repealing subsection (3) and replacing it by the following subsection –

(3) Except for a Global Business Corporation, no person shall make an application for a freeport certificate unless that person is –

- (a) a company or cooperative society; and

- (b) not engaged in any business activity outside the freeport zone.

- (d) in the Second Schedule, in item 3, by adding the following sub-items –

- (18) Fullfillment Centre provided that it does not include any –

- (i) manufacturing activity; or

- (ii) international buying and selling of tradable commodities, in its own name, whereby the shipment of such commodities is made directly by the shipper in the original exporting country to the final importer in the importing country, without the commodities being physically landed in Mauritius

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

The Gambling Regulatory Authority Act is amended –

- (a) in section 15E, in subsection (3), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –
  - (d) fees shall be collected directly from trainers and jockeys in order to secure payment for –
    - (i) elective test;
    - (ii) transfer test; and
    - (iii) confirmatory test, together with courier fees and any related expenses where the test is sent to foreign laboratory.
- (b) by repealing section 94A and replacing it by the following section –

#### **94A. Time limit to pay licence fee upon renewal**

Where an application for the renewal of a licence is made under section 94, any licence fee specified in the Third Schedule shall be paid before the expiry of the period of the licence specified in that Schedule.

- (c) in section 94B, by repealing subsection (1) and replacing it by the following subsection –

(1) Where a person fails to pay the licence fee specified in the Third Schedule within the time limit referred to in section 94A, he shall be liable to pay, in addition to the licence fee payable, a penalty of 50 per cent of the amount of the licence fee payable, provided that payment is effected not later than 15 days after the expiry of the licence.

(d) in section 109, by inserting, after subsection (2), the following new subsection –

(2A) (a) A gaming machine operator, limited payout machine operator and hotel casino operator shall keep all his gaming machines, limited payout machines, jackpot system and casino management system, as the case may be, powered on at all times.

(b) A gaming machine operator, limited payout machine operator and hotel casino operator shall not, without the prior approval of the Authority, power off his gaming machines, limited payout machines, jackpot system and casino management system, as the case may be, for maintenance purposes.

(e) in the Third Schedule, in CATEGORY 3 –

(i) by deleting the item “Bookmaker licence for conducting fixed odds betting on local races” and its corresponding entries and replacing it by the following item and its corresponding entries –

|  |   |                        |
|--|---|------------------------|
| Bookmaker licence for conducting fixed odds betting on local races – |   |                        |
| (a) at the racecourse  | 1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months        | Yearly or part thereof |
| (b) through communication  | remote 3,500,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months | Yearly or part thereof |
|  | 40,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months           |                        |

- (ii) by deleting the item "Totalisator operator licence" and its corresponding entries and replacing it by the following item and its corresponding entries –

| Totalisator operator licence –   |  |                        |
|--|--|------------------------|
| (a) for operating at the racecourse  | 1,000,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months   | Yearly or part thereof |
| (b) for operating outside the racecourse   | 40,000 in respect of each place of business, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months                                  | Yearly or part thereof |
| (c) for operating through remote communication at such place outside the racecourse as the Board may approve | (i) 40,000 in respect of the principal place of business, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months                     | Yearly or part thereof |
|  | (ii) 40,000 in respect of every other place at which facilities are provided, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months | Yearly or part thereof |
| (d) for conducting local race inter-totalisator betting  | 3,500,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months   | Yearly or part thereof |
| (e) for conducting foreign race-inter-totalisator betting  | 3,500,000 payable in 4 instalments, each instalment being payable on or before   | Yearly or part thereof |



|                                 |  |                        |
|---------------------------------|--|------------------------|
| (f) in respect of each terminal | <p>the first day of every period of 3 months</p> <p>40,000 in respect of each terminal, payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months</p> | Yearly or part thereof |
|---------------------------------|--|------------------------|

**39. Higher Education Act amended**

The Higher Education Act is amended, in section 6, in subsection (1), by adding the following new paragraphs, the full stop at the end of paragraph (j) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (i) being deleted –

- (k) implement Government’s policy pertaining to infrastructural projects in the higher education sector; and
- (l) perform such other functions as may be necessary to further its objects.

**40. Immigration Act 2022 amended**

The Immigration Act 2022 is amended –

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

“permit” means a temporary residence permit, a residence permit, a permanent residence permit, an occupation permit, an expert occupation permit, a short-term occupation permit or a family occupation permit;”
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –
 

“expert” has the same meaning as in the Economic Development Board Act 2017;

“expert occupation permit” means a permit issued under section 12;

- (b) in section 6, by inserting, after the words “an occupation permit,”, the words “an expert occupation permit,”;
- (c) in section 8, in subsection (1)(h), by deleting the words “occupation permit” and replacing them by the words “occupation permit or expert occupation permit”;
- (d) in section 11 –
  - (i) in subsection (1), in paragraph (a)(i)(B), by deleting the words “4 or 5” and replacing them by the words “4, 5 or 6”;
  - (ii) in subsection (4), by deleting the words “residence or occupation permit” and replacing them with the words “residence permit, occupation permit or expert occupation permit”;
- (e) in section 12 –
  - (i) by repealing subsections (1), (2) and (3) and replacing them by the following subsections –
    - (1) A non-citizen investor, a non-citizen self-employed, the employer of a non-citizen professional, the employer of a non-citizen young professional or the employer of a non-citizen expert shall, through EDB, apply to the Director-General of Immigration for an occupation permit or expert occupation permit, as the case may be, authorising, notwithstanding the Non-Citizens (Employment Restriction) Act –
      - (a) the investor or self-employed to carry on any occupation in Mauritius for reward or profit; or
      - (b) the professional, young professional or expert to take up employment in Mauritius.
    - (2) The non-citizen investor, non-citizen self-employed, employer of a non-citizen professional, employer of a non-citizen young professional or employer of a non-citizen expert referred to in subsection (1) shall be registered with EDB.

(3) The spouse of the holder of an occupation permit or expert occupation permit may, on application, be granted an occupation permit or an expert occupation permit, as the case may be.

(ii) in subsection (4), by repealing paragraph (b) and replacing it by the following paragraph –

(b) in the case of a non-citizen professional, non-citizen young professional or non-citizen expert, be accompanied by a written undertaking from the employer that he will meet any expense or charge likely to be incurred for the maintenance, support or removal of the professional, young professional or expert, as the case may be;

(iii) in subsection (6), in paragraph (a)(ii), by inserting, after the words “in the case of a”, the words “non-citizen expert or”;

(iv) in subsection (7), by inserting, after the words “an occupation permit”, the words “or expert occupation permit, as the case may be,”;

(v) in subsection (10) –

(A) in paragraph (a), by inserting, after the words “non-citizen professional”, the words “or non-citizen expert”;

(B) in paragraph (b), by inserting, after the words “non-citizen professional”, the words “or the holder of an expert occupation permit as a non-citizen expert professional”;

(f) in section 16, by inserting, after the words “, an occupation permit,” the words “an expert occupation permit,”;

#### **41. Income Tax Act amended**

The Income Tax Act is amended –

(a) in section 2 –

(i) in the definition of –

- (A) "income tax", by inserting, after paragraph (b)(iic), the following new paragraph –
  - (iid) the CCR Levy charged under Sub-part AE of Part IV;
- (B) "manufacture", by deleting the words "of waste" and replacing them by the word "activities";
- (ii) by deleting the definition of "securities" and replacing it by the following definition –
 

"securities" in item 7 of Sub-part C of Part II of the Second Schedule –

  - (a) has the same meaning as in the Securities Act; and
  - (b) includes virtual assets and virtual tokens; but
  - (c) does not include Treasury Bills and Bank of Mauritius Bills;
- (iii) by inserting, in the appropriate alphabetical order, the following new definition –
 

"carer" means any person employed by an individual to take care of his father, mother, grandfather or grandmother;
- (b) in section 27, in subsection (4), by deleting the words "that dependent child" and replacing them by the words "dependent child";
- (c) in section 27DA, in subsection (1), by deleting the words "50,000 rupees" and replacing them by the words "100,000 rupees";
- (d) by inserting, after section 27DB, the following new section –

**27DC. Deduction for carer**

Where, in an income year, an individual employs one or more carers in respect of whom he has paid the contributions payable under the Social Contribution and Benefits Act 2021 and the National Savings Fund Act, he shall be entitled to deduct from his net income for that income year the wages paid to the carers or 30,000 rupees, whichever is lower.

(e) in Part IV –

(i) in section 44D, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) The chargeable income referred to in subsection (1) shall not include income derived from intellectual property assets.

(ii) in section 50L –

(A) in subsection (7), by deleting the words “The Authority” and replacing them by the words “Subject to subsection (7A), the Authority”;

(B) in subsection (7), by deleting the words “and the remaining amount to the National Social Inclusion Foundation”;

(C) by inserting, after subsection (7), the following new subsections –

(7A) For the period starting on 1 July 2024 and ending on 30 June 2025, the Authority shall, as soon as is practicable, pay an amount of one billion rupees from the sum collected under subsections (2)(a) and (6) to the Consolidated Fund after deducting the amount referred in subsection (7).

(7B) In case the amount referred to in subsections (2a) and (6), after deducting the amount referred to in subsection (7), is more than one billion rupees, the remaining amount shall be remitted to the National Social Inclusion Foundation.

(7C) In case the amount referred to in subsections (2a) and (6), after deducting the amount referred to in subsection (7), is less than one billion rupees, the difference shall be credited in the Consolidated Fund for the period starting on 1 July 2025 and ending on 30 June 2026.

(iii) by inserting, after Sub-part AD, the following new Sub-part –

## **Sub-Part AE – Corporate Climate Responsibility (CCR) levy**

### **50N. Interpretation**

For the purpose of this Sub-part –

“CCR” means Corporate Climate Responsibility;

"chargeable income" has the same meaning as in section 2 and in the case of an insurance company paying tax under section 50(1A)(b), shall be the relevant profit as defined in sub-section 50(1B);

"company" includes a *société*;

“turnover” means gross income, including any exempt income, derived by a company from all its sources.

### **50O. Liability to CCR Levy**

(1) Subject to this Sub-part, every company shall, in every year, be liable to pay to the Director-General a CCR Levy equivalent to 2 per cent of its chargeable income.

(2) The levy under subsection (1) shall be paid in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment as follows –

- (a) in the case of a resident *société*, together with its annual return under section 119; and
- (b) in any other case together with the company’s annual return under section 116.

(3) No CCR Levy shall be payable by a company under subsection (1) with respect to a year of assessment, where the turnover of the company for that year of assessment does not exceed 50 million rupees.

(4) This Sub-part shall apply to a resident *société* as it applies to a company, and its net income shall be

deemed to be its chargeable income and any distribution of its net income shall, for the purpose of this Sub-part, be deemed to be dividends.

- (iv) in section 57, by inserting, after the words "24B," , the words "27DA,";
- (v) by inserting, after section 65B, the following new section –

**65C. Expenditure incurred to support artists**

(1) Notwithstanding section 57 but subject to this section, where, in an income year, a company incurs expenditure to support the work of a professional in the Arts, it may deduct, from its gross income of that income year, twice the amount of such expenditure.

(2) In this section –

"expenditure" means any expenditure which would be allowable to a professional in the Arts in accordance with sections 18 and 26;

"professional in the Arts" has the same meaning as in the Status of the Artist Act 2023.

- (vi) by inserting, after section 66, the following new section –

**66A. Donation to NGO**

(1) Subject to subsection (2), where in an income year, a company has made a donation through electronic means to an NGO which is involved in –

- (a) combatting drug abuse;
- (b) prevention of gender-based violence; or
- (c) poverty alleviation,

it shall be allowed, in that income year, a deduction from its gross income of an amount representing thrice the amount of such donation.

(2) The amount of deduction allowed under subsection (1) shall not exceed one million rupees in an income year.

(3) In this section –

“NGO” means a non-Government organisation registered with the Director-General on such terms and conditions as he may determine.

(vii) by inserting, after section 67R, the following new section –

**67S. Tax credit on corporate nurseries**

(1) Subject to this section, where a company has incurred in an income year, capital expenditure in respect of a crèche or the cost of setting up a Child Day Care Centre for the benefit of its employees, it shall be allowed a tax credit by way of deduction from the income tax otherwise payable by it in that income year of an amount equal to 25 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 the operation of the crèche or the Child Day Care Centre; or

(b) the company sells or otherwise transfers the crèche or the Child Day Care Centre,

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 and the deduction under section 67.

(f) in section 116B, by inserting, after subsection (1), the following new subsection –

(1A) (a) Subject to paragraph (b), a person shall not submit an amended return under subsection (1), with respect to an income year where an assessment has been made under section 129, 129A or 131.

(b) A person who has been informed of the intention of the Director-General to issue an assessment to tax under section 129, 129A or 131 may make a written declaration to the Director-General requesting for changes to be made to a return that has already been submitted by him before the issue of the assessment, provided that the changes to be made do not relate to matters forming part of the basis of assessment.

(c) The Director-General shall, within 6 months of the date of a declaration made under paragraph (b), inform the declarant of the outcome of the declaration.

(g) in section 122A(1), by deleting the words “not later than 5 months” and replacing them by the words “not less than 3 months”;

(h) in section 123D –

(i) in subsection (1) –

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

(a) Subject to this section, every bank or non-bank deposit taking institution under the Banking Act shall furnish to the Director-General, on or before 15 August in every year, a statement of financial transactions with respect to bank accounts other than those specified in paragraph (aa) held by –

- (i) an individual in his own name or jointly with any other person, a *société* or a succession where a deposit exceeding 250,000 rupees or deposits exceeding 2 million rupees in the aggregate in the preceding year have been made; or
- (ii) a person, other than an individual, a *société* or succession, where a deposit exceeding 500,000 rupees or deposits exceeding 4 million rupees in the aggregate in the preceding year have been made.

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

(aa) Subject to this section, every bank or non-bank deposit taking institution under the Banking Act shall furnish to the Director-General, on or before 15 August in every year, a statement of financial transactions with respect to credit card accounts or prepaid card accounts held by –

- (i) an individual in his own name or jointly with any other person, a *société* or a succession where a deposit exceeding 100,000 rupees or deposits exceeding 1 million rupees in the aggregate in the preceding year have been made; or
- (ii) a person, other than an individual, a *société* or succession, where a deposit exceeding 250,000 rupees or deposits exceeding 2 million rupees in the aggregate in

the preceding year have been made.

- (ii) in subsection (4), in paragraph (b)(ii), by deleting the word “transactions” and replacing it by words “transactions, other than those credited in a credit or prepaid card account”;
- (i) in Part XIID –
- (i) in the heading, by deleting the words “**COMPENSATION 2021, 2022 AND 2023**” and replacing them by the words “**COMPENSATION 2021, 2022, 2023 AND 2024**”;
  - (ii) in section 150EA –
    - (A) in subsection (1), by inserting, in the appropriate alphabetical order, the following new definitions –

“apparel industry” means the cutting of fabrics and other materials and sewing them together to create apparel products, including outerwear, pants, and tops;

“textile industry” means the processing of raw materials such as wool and cotton to make yarn, and includes the use of yarn to make and create fabrics;
    - (B) by inserting, after subsection (2), the following new subsections –
      - (2A) Subject to this Part, the Director-General shall, for each of the months of April 2024 to June 2024, pay to an employer, in respect of each eligible full-time employee drawing the national minimum wage for that month, an allowance equivalent to 1,000 rupees.
      - (2B) Subject to this Part, the Director-General shall pay the allowance referred to in subsection (2A) for such other months as may be prescribed during the period from July 2024 to December 2024.
      - (2C) No allowance shall be paid under subsections (2A) and (2B) unless the employer is an

export enterprise operating in the textile or apparel industry.

(j) by inserting, after section 150EA, the following new section –

**150EB. Financial assistance for payment of national minimum wage and salary compensation 2024**

(1) In this section –

“accounting loss” means the loss made by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

“accounting profit” means the profit derived by an employer from all his activities and computed in accordance with the International Financial Reporting Standards;

“additional remuneration” means the additional remuneration payable to an employee as from 1 January 2024 under the Workers’ Rights (Additional Remuneration) (2024) Regulations 2024;

“apparel industry” means the cutting of fabrics and other materials and sewing them together to create apparel products, including outerwear, pants, and tops;

“basic wage or salary” –

(a) has the same meaning as in the Workers’ Rights Act 2019; and

(b) includes any payable additional remuneration;

“eligible employee” –

(a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2024 –

(i) from an export enterprise;

- (ii) from a manufacturing company whose turnover for the year of assessment 2022-2023 did not exceed 500 million rupees;
  - (iii) from a SME deriving gross income from business;
  - (iv) from a bus operator providing public transport;
  - (v) from a charitable institution;
  - (vi) from a religious body;
  - (vii) from an enterprise, other than an export enterprise, a manufacturing company and a SME, whose turnover for the year of assessment 2022-2023 did not exceed 750 million rupees and operating in the –
    - (A) Business Process Outsourcing sector;
    - (B) security or cleaning services sector; or
    - (C) construction industry;
  - (viii) from a trade union;
  - (ix) from a non-government organization registered with and eligible for grants from the National Social Inclusion Foundation;
  - (x) from such other category of employer as may be prescribed; and
  - (xi) whose basic wage or salary does not exceed 50,000 rupees; but
- (b) does not include –
- (i) an employee employed by a Ministry, a Government department, a local

authority, a statutory body or the Rodrigues Regional Assembly;

- (ii) an employee employed by such category of employer as may be prescribed; or
- (iii) such category of employees as may be prescribed;

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

“registered religious body” means an entity which has been exempted from payment of surcharge under section 45A(3) of the National Pensions Act;

“SME” means a small or medium enterprise, whose turnover for the year of assessment 2022-2023 did not exceed 100 million rupees;

“textile industry” means the processing of raw materials such as wool and cotton to make yarn, and includes the use of yarn to make and create fabrics;

“trade union” has the same meaning as in the Employment Relations Act.

(2) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

- (a) an allowance equivalent to 2,000 rupees; and
- (b) an allowance equivalent to the additional remuneration payable to the employee,

where the employer is –

- (i) an export enterprise;
- (ii) a manufacturing company which, for the year of assessment 2022-2023 had a turnover not exceeding 100 million rupees and had for that year of assessment –

- (A) an accounting loss; or
- (B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(3) (a) Subject to this Part, the Director-General shall, for each of the months of April 2024 to June 2024, pay to an employer, in respect of each of its eligible employee, an allowance equivalent to 1,500 rupees in addition to the allowance payable under subsection (2)(a).

(b) Subject to this Part, the Director-General shall in addition to the allowance payable under subsection (2)(a), pay the allowance referred to in paragraph (a) for such other months as may be prescribed during the period from July 2024 to December 2024.

(c) No allowance shall be paid under paragraphs (a) and (b) unless the employer is an export enterprise operating in the textile or apparel industry.

(4) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

- (a) an allowance equivalent to 1,000 rupees; and
- (b) an allowance equivalent to fifty per cent of the additional remuneration payable to the employee,

where the employer is a manufacturing company which, for the year of assessment 2022-2023 –

- (i) had a turnover not exceeding 100 million rupees; and
- (ii) had for that year of assessment an accounting profit that would be reduced

by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(5) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

- (a) an allowance equivalent to 1,000 rupees; and
- (b) an allowance equivalent to the additional remuneration payable to the employee,

where the employer is –

- (i) a manufacturing company which, for the year of assessment 2022-2023 –
  - (A) had a turnover not exceeding 500 million rupees; and
  - (B) had for that year of assessment an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;
- (ii) a SME, which had for the year of assessment 2022-2023 –
  - (A) an accounting loss; or
  - (B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in



employment as at December 2023, were deducted from that accounting profit;

- (iii) a charitable institution;
- (iv) a registered religious body;
- (v) a non-government organisation registered with and eligible for grants from the National Social Inclusion Foundation.

(6) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

- (a) an allowance equivalent to 500 rupees; and
- (b) an allowance equivalent to 50 per cent of the additional remuneration payable to the employee,

where the employer is –

- (i) a manufacturing company which, for the year of assessment 2022-2023 –
  - (A) had a turnover not exceeding 500 million rupees; and
  - (B) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;
- (ii) a SME, which had for the year of assessment 2022-2023 an accounting profit that would be reduced by more than 10 per cent if the additional

remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit;

(iii) an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million, operating in the Business Process Outsourcing sector and had for that year of assessment –

(A) an accounting loss; or

(B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(7) Subject to this Part, the Director-General shall, for each of the months of year 2024, pay to an employer, in respect of each of its eligible employee –

(a) an allowance equivalent to 250 rupees; and

(b) an allowance equivalent to 25 per cent of the additional remuneration payable to the employee,

where the employer –

(i) is an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million;

(ii) is operating in the Business Process Outsourcing sector; and

(iii) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional

remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(8) Subject to this Part, the Director-General shall, for each of the months of January 2024 to June 2024, pay to an employer, in respect of each of its eligible employee –

- (a) an allowance equivalent to 500 rupees; and
- (b) an allowance equivalent to 50 per cent of the additional remuneration payable to the employee,

where the employer –

- (i) is an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million rupees;
- (ii) is operating in the –
  - (A) security or cleaning services sector; or
  - (B) construction industry; and
- (iii) had for that year of assessment –
  - (A) an accounting loss; or
  - (B) an accounting profit that would be reduced by more than 50 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(9) Subject to this Part, the Director-General shall, for each of the months of January 2024 to June 2024, pay to an employer, in respect of each of its eligible employee –

- (a) an allowance equivalent to 250 rupees; and
- (b) an allowance equivalent to 25 per cent of the additional remuneration payable to the employee,

where the employer –

- (i) is an enterprise which, for the year of assessment 2022-2023, had a turnover not exceeding 750 million rupees;
- (ii) is operating in the –
  - (A) security or cleaning services sector; or
  - (B) construction industry; and
- (iii) had for that year of assessment an accounting profit that would be reduced by more than 10 per cent if the additional remuneration and increase in National Minimum Wage payable as from January 2024 to its employees who were in employment as at December 2023, were deducted from that accounting profit.

(10) Subject to this Part, the Director-General shall pay the allowance referred to in subsection (8) or (9), as the case may be, for such other months as may be approved during the period from July 2024 to December 2024.

(11) Subject to this Part, the Director-General shall, for each of the months of July 2024 to December 2024, pay to a bus operator, approved by the Minister and providing public transport, in respect of each of its eligible employee, an allowance equivalent to the additional remuneration payable to the employee.

(12) (a) Subject to this Part, the Director-General shall, for the month of December 2024, in respect of every eligible employee, pay to his employer, in addition to the allowance payable under subsection (2) to (11), an additional sum equivalent to that allowance.

(b) Where the eligible employee started employment with the employer after January 2024, the allowance payable under paragraph (a) shall be calculated proportionately as follows –

$$(A/B) \times C$$

where –

A = the number of months the eligible employee was employed by the employer in the year 2024;

B =12; and

C = the allowance payable under subsections (2) to (11) for the month of December 2024.

(13) No allowance shall be payable under –

- (a) subsections (2)(a), (3)(a), (4)(a), (5)(a), (6)(a), (7)(a), (8)(a) and (9)(a); and
- (b) subsection (10) in so far as it relates to subsections (8)(a) and (9)(a),

with respect to a month unless the eligible employee derives the National Minimum Wage for that month.

(14) No allowance shall be payable under subsection (5) in respect of an eligible employee where –

- (a) the employee is employed by a non-government organisation registered with the National Social Inclusion Foundation; and
- (b) the salary of the employee is funded by the Ministry of Social Integration, Social Security and National Solidarity or the National Social Inclusion Foundation.

(15) Where an eligible employee drawing the National Minimum Wage in a month is paid a basic salary which is lower than the National Minimum Wage for that month on grounds of –

- (a) leave without pay; or

- (b) the eligible employee taking up employment after the beginning of that month; or
- (c) the eligible employee leaving his employment before the end of that month,

the allowance payable under subsections (2), (3), (4), (5), (6), (7), (8), (9), (10) and (11) shall be calculated on a proportionate basis, as follows –

$$(A/B) \times C$$

where –

A = basic salary paid for the month

B = national minimum wage

C = the allowance payable under subsections (2) to (11).

(16) Where an employer is eligible to an allowance under more than one subsection, the employer shall be paid the allowance which is more favourable to him.

(17) An application for the allowance payable under subsections (2) to (9) and (11) shall be made electronically to the Director-General in such form and manner as he may determine.

(18) Section 150D(4)(a) to (c) and section 150D(5) to (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

(k) in section 150F –

(i) in subsection (1) –

(A) by deleting the definition of “COVID-19 Solidarity Fund”;

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

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

- (C) in the definition of “qualifying employee”, in paragraph (a) –
  - (I) by inserting, after subparagraph (ii), the following new subparagraph –
    - (iia) is employed on a part-time basis by an eligible employer and works for a minimum of 20 hours in a week;
  - (II) in subparagraph (iii), by deleting the words “is above the age” and replacing them “, subject to subparagraph (iia), is above the age”;
  - (III) by inserting, after subparagraph (iii), the following new subparagraph –
    - (iia) is, during the period from 17 November 2023 to 30 June 2024 under the age of 62 years on the date of being employed by the eligible employer;
  - (IV) in subparagraph (iv), by deleting the words “one year” and replacing them by the words “3 months”;
- (ii) by deleting the words “COVID-19 Solidarity Fund” wherever they appear and replacing them by the words “Solidarity Fund”;
- (iii) in subsection (2) –
  - (A) in paragraph (aa), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
  - (B) by inserting, after paragraph (aa), the following new paragraph –

(ab) Where an eligible employer terminates the employment of any employee, he shall be required to wait at least 3 months prior to making an application under the scheme.

(iv) in subsection (4) –

(A) in paragraph (aa), by deleting the words “qualifying employee” and replacing them by the words “qualifying employee who is employed on a full-time basis”;

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

(ab) Subject to this Part, the Director-General shall, in respect of every approved qualifying employee who is employed on a part-time basis, pay to his employer an allowance equivalent to the basic wage or salary of that employee for that month, not exceeding 7,500 rupees, in the month he is employed and in the next 23 consecutive months immediately following the month of employment.

(v) in subsection (5) –

(A) by inserting, after paragraph (aa), the following new paragraph –

(ab) in respect of every approved qualifying employee taking employment during the period starting on 1 July 2024 and ending on 31 December 2024 with an eligible employer, pay, in addition to the allowance payable under subsection (4) –

(i) an additional sum for the month of December 2024 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on



1 July 2024 and ending on 31 December 2024;

(ii) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2025 and ending on 31 December 2025; and

(iii) an additional sum for the month of December 2026 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2026 and ending on 31 December 2026;

(B) by adding the following new paragraph, the word "and" at the end of paragraph (b) being deleted and the semicolon at the end of paragraph (c) being deleted and replaced by the words "; and" –

(d) in respect of every qualifying employee taking employment after 31 December 2024, in addition to the allowance payable under subsection (4), pay –

(i) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2025 and ending on 31 December 2025;

(ii) an additional sum for the month of December 2026

which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2026 and ending on 31 December 2026; and

- (iii) an additional sum for the month of December 2027 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2027 and ending on 31 December 2027.

(l) in section 161A(58A) –

- (i) in paragraphs (a) and (ab), by deleting the words “new plant and machinery” wherever they appear and replacing them by the words “new plant and machinery, artificial intelligence and patents”;
- (ii) in paragraph (b), by inserting, in the appropriate alphabetical order, the following new definition –

“artificial intelligence” has the same meaning as in the Financial Services (Robotic and Artificial Intelligence Enabled Advisory Services) Rules 2021;

(m) in the Second Schedule, in Part II –

(i) in Sub-part A –

(A) in item 6, by deleting the words “2.5 million” and replacing them by the words “3 million”;

(B) by adding the following new item –

20. Any sum payable by Government or a public sector body to any person as compensation for losses incurred by him, directly or indirectly, as a result of a natural disaster.

(ii) in Sub-part B, by inserting, after item 3A, the following new item –

3B. (a) Subject to the approval of the Minister, interest income derived from a bond issued by a public sector company to finance infrastructure projects.

(b) In this item –

“public sector company” means a company registered with the Registrar of Companies and where the government of Mauritius, a statutory body or a local authority or the Rodrigues Regional Assembly holds directly or indirectly more than fifty per cent of the shares.

(iii) in Sub-part C –

(A) in item 28(a), by deleting the word “from the coming into operation of the Act or such other period as may be prescribed” and replacing it by words “starting from the income year in which the company starts its operation”;

(B) in item 41(aa), by deleting the words “or approved”;

(C) in item 59, by inserting, after paragraph (a), the following new paragraph –

(aa) Subject to sub-item (b), the exemption under this item, in the case of a company holding a global business licence under the Financial Services Act and a certificate as a freeport operator or private freeport developer under the Freeport Act, shall apply only to the income derived by the company pertaining to its activities as a freeport operator or private freeport developer, as the case may be.

(D) in item 60 –

- (I) by deleting the words “Social contribution income” and replacing them by the word “Any”;
  - (II) by deleting the words “Sub-part IIIB” and replacing them by the words “Sub-part IIIB, IIIBA, IIIBB, IIIC, IIICA, IIICB, IIID or IIIE”;
- (E) by adding the following new items –
- 61. (a) Subject to sub-item (b), 80 per cent of income derived by a company holder of a Payment Intermediary Services (PIS) licence issued by the Financial Services Commission established under the Financial Services Act.
  - (b) The exemption under sub-item (a) shall be granted provided the company satisfies the conditions relating to the substance of its activities, as may be prescribed.
  - 62. (a) Subject to sub-item (b), 80 per cent of income derived by a company holding a Robotic and Artificial Intelligence Enabled Advisory Services licence issued by the Financial Services Commission established under the Financial Services Act.
  - (b) The exemption under sub-item (a) shall be granted provided the company satisfies the conditions relating to the substance of its activities, as may be prescribed.
- (n) in the Third Schedule, in Part I, by adding the following new paragraph –
- 4. Where a dependent in respect of whom a deduction is claimed under paragraph 1 is attending a fee-paying private primary or secondary school registered under the Education Act, the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of the

amount of the fees paid or 60,000 rupees, whichever is the lower.

#### **42. Industrial Court Act amended**

The Industrial Court Act is amended by inserting, after section 15, the following new section –

##### **15A. Protection from liability**

No liability, civil or criminal, shall lie against the Permanent Secretary in respect of any act done or omitted to be done in good faith in the conduct of any civil or criminal proceedings instituted under section 15.

#### **43. Information and Communication Technologies Act amended**

The Information and Communication Technologies Act is amended –

- (a) in section 2, by deleting the definition of “Tribunal” and “ICT Appeal Tribunal” and replacing it by the following definition –

“Tribunal” means the Information and Communications Technologies Appeal Tribunal set up under section 36;

- (b) in section 24, in subsection (9) –

- (i) in paragraph (a)(ii), by inserting, after the word “pays”, the words “subject to paragraph (c),”;

- (ii) by adding the following new paragraphs –

(c) Paragraph (a)(ii) shall not apply to a prospective licensee who, having outstanding dues with the Authority for any period including the COVID-19 period, enters, not later than 31 December 2024, into a settlement agreement for the payment of the outstanding dues in equal monthly instalments over a period not exceeding 5 years.

(d) Where a prospective licensee enters into a settlement agreement pursuant to paragraph (c), the Authority shall waive any penalty and surcharges accrued from the non-payment of the outstanding dues, provided that the prospective licensee pays the outstanding dues.

- (c) in section 25, by inserting, after subsection (3), the following new subsection –

(3A) An authorised officer may, for the purpose of subsections (2) and (3), seek assistance from the Police.

- (d) in Part VIII –

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

**PART VIII – INFORMATION AND COMMUNICATION  
TECHNOLOGIES APPEAL TRIBUNAL**

- (ii) by repealing section 36 and replacing it by the following section –

**36. The Tribunal**

(1) There is set up, for the purposes of this Act, the Information and Communication Technologies Appeal Tribunal.

(2) The Tribunal shall consist of –

- (a) a Chairperson;
- (b) a Vice-chairperson; and
- (c) not more than 4 other members, to be appointed by the Minister after consultation with the Prime Minister.

(3) (a) The Chairperson and Vice-chairperson shall be appointed by the President acting in accordance with the advice of the Prime Minister, tendered after the Prime Minister has consulted the Leader of the Opposition.

(b) The Chairperson and Vice-chairperson shall be a person who –

- (i) has served as a Judge of the Supreme Court;

- (ii) has served as a Magistrate in Mauritius for a period of not less than 10 years; or
- (iii) for an aggregate period of not less than 10 years, has served as a Magistrate in Mauritius and has either been a practising barrister or a law officer, or both as a practicing barrister and a law officer.

(4) The Chairperson, Vice-chairperson and members shall be appointed on such terms and conditions as the Prime Minister may determine.

(5) The Chairperson, Vice-chairperson and members may be appointed on a full-time or part-time basis.

(6) Every member, other than the Chairperson and Vice-chairperson, shall hold office for a period of 3 years and may be eligible for reappointment.

(7) The Chairperson, Vice-chairperson and every member shall, on assumption of duty, take the oath as set out in the Fifth Schedule.

(8) Where the Minister is of opinion that the state of business at the Tribunal requires that the number of members should be temporarily increased, he may, after consultation with the Prime Minister, request the appointment of such members on an ad hoc basis for such period as he considers necessary to serve on the Tribunal.

(9) At any sitting of the Tribunal, at least 3 members shall constitute a quorum.

- (e) in section 45B, by inserting, after subsection (4), the following new subsection –

(4A) Where an application made under subsection (4) is rejected, the person who is in possession of a phone, a router or any other device that may be connected to a GMPCS system shall surrender it to the Commissioner of Police for disposal.

- (f) in section 48, in subsection (2), by inserting, after paragraph (ca), the following new paragraphs –
- (cb) for economic and technical monitoring of licensees in the information and communication industry in accordance with recognised international standard practices, protocols and having regard to the convergence of technology;
  - (cc) for the establishment and monitoring of the filing of reports, including financial, costing and other related reports, by licensees on the provision of information and communication services, including telecommunication services, in conformity with such guidelines, directives and determinations as the Authority may issue or review from time to time;
  - (cd) for the safety and quality of every information and communication services, including telecommunication services, and, for that purpose, determine technical standards for telecommunication network, the connection of customer equipment to telecommunication networks;

#### **44. Institute for Judicial and Legal Studies Act amended**

The Institute for Judicial and Legal Studies Act is amended –

- (a) in section 4, by repealing paragraph (d), the semicolon at the end of paragraph (c) being deleted and replaced by a full stop;
- (b) by repealing section 4A;
- (c) in section 7, in subsection (3)(b), by deleting the words “on the recommendation of” and replacing them by the words “after consultation with”;
- (d) in section 17, by repealing subsection (2) and replacing it by the following subsection –
  - (2) Regulations made under subsection (1) may provide –



- (a) for such procedural or other matter as the Board may determine;
- (b) for the levying of fees and charges; and
- (c) that a law practitioner or legal officer shall not be eligible, pursuant to section 9B of the Law Practitioners Act, to participate in a Continuous Professional Development Programme in a calendar year unless he has paid the appropriate fees for that calendar year within such period as may be prescribed, and may provide for matters connected and related thereto.

**45. Irrigation Authority Act amended**

The Irrigation Authority Act is amended –

- (a) in section 14, by adding the following new paragraph, the existing provision being numbered as subsection (1) –
  - (2) No permanent structure, including concrete, corrugated iron sheet or metal structure or such other structure, shall be constructed in any irrigation area without the approval of the Authority.
- (b) in section 15, by inserting, after subsection (1), the following new subsection –
  - (1A) For the purpose of subsection (1)(a), the Authority may supply water in bulk to individual planters through a metered device within an irrigation area.
- (c) in section 19 –
  - (i) in subsection (1), by inserting, after the words “For the purposes of this Act”, the words “but subject to subsection (4)”;
  - (ii) by adding the following new subsection –
    - (4) No irrigation due shall be levied on any land which is abandoned or not cultivated.
- (d) by inserting, after section 20, the following new section –

## **20A. Powers of authorised employee**

(1) For the purposes of this Act, an authorised employee may, at all reasonable times, enter or access any irrigation land or any land which may have to be crossed, in order to access a river or any other source of water used for irrigation.

(2) In this section –

“authorised employee” means a staff of the Authority authorised as such by the Authority.

## **46. Land (Duties and Taxes) Act amended**

The Land (Duties and Taxes) Act is amended –

- (a) in section 2, in the definition of “deed of transfer”, in paragraph (m), in subparagraph (iii)(B), by deleting the words “an effective change in ownership of that company” and replacing them by the words “a change of more than 10 per cent in the shareholding of that company”;
- (b) in section 26A, in subsection (1A)(a)(ii), by deleting the words “an effective change in ownership of that company” and replacing them by the words “in a change of more than 10 per cent in the shareholding of that company”;
- (c) in section 28, in subsection (5)(a), by deleting the words “or (3F)” and replacing them by the words “, (3F) or (4A)”;
- (d) in section 51, by inserting, after subsection (3B), the following new subsection –

(3C) (a) Notwithstanding this Act, where any duty and taxes determined in accordance with section 28, and penalty claimed thereon pursuant to section 35, and any interest imposed in relation thereto under section 28, have remained unpaid as at 30 June 2024, the penalty and interest shall be waived, provided that –

- (i) the duty and taxes are paid not later than 26 June 2025; and
- (ii) at the time of payment, the person withdraws or formally undertakes to

withdraw any objection before the Registrar-General, any representations before the Assessment Review Committee set up under the Mauritius Revenue Authority Act, any appeal before the Supreme Court or Judicial Committee of the Privy Council in relation to the payment of the duty and taxes.

- (b) Paragraph (a) shall not apply to any person –
  - (i) who has been convicted on or after 1 July 2014 of an offence relating to;
  - (ii) against whom any civil or criminal proceedings are pending or contemplated in relation to any act of; or
  - (iii) in relation to whom an enquiry is being conducted into an act of,

drug trafficking under the Dangerous Drugs Act, firearms brokering under the Firearms Act, terrorism under the Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act or the Financial Crimes Commission Act 2023, or corruption under the Prevention of Corruption Act or the Financial Crimes Commission Act 2023.

- (e) in the Eighth Schedule, in item (e), by inserting, after paragraph (viiia), the following new paragraph –

(viiib) by the New Social Living Part II, Part  
Development Ltd in respect of a III and Part  
social housing unit to an individual VIA

#### **47. Law Practitioners Act amended**

The Law Practitioners Act is amended, in section 9B –

- (a) in subsection (3), by deleting the words “the prescribed number of hours unless he is excused by the Chief Justice for reasons such as age or ill health” and replacing them by the words “at least 12 hours, including 2 hours on ethics”;
- (b) by inserting, after subsection (3), the following new subsection –

(3A) Where a law practitioner or legal officer fails, in a calendar year, to participate in a Continuous Professional Development Programme for at least 12 hours, including 2 hours on ethics, he shall inform the Institute, and give reasons, for such failure.

(c) in subsection (4), by deleting the words “person referred to in subsection (3) fails, without reasonable excuse, to follow a Continuing Professional Development Programme, the Institute may” and replacing them by the words “law practitioner or legal officer fails, in a calendar year, to participate in a Continuous Professional Development Programme for at least 12 hours, including 2 hours on ethics, the Institute shall”;

(d) by adding the following new subsections –

(5) The Chief Justice may –

(a) notwithstanding subsection (3), excuse a law practitioner or legal officer from participating in a Continuing Professional Development Programme in any calendar year for reasons such as age, ill health or for such other reason as the Chief Justice may determine; or

(b) notwithstanding subsection (4)(b), excuse a law practitioner or a legal officer who has, in a calendar year, failed to participate in a Continuing Professional Development Programme for at least 12 hours, including 2 hours on ethics, on good cause shown.

(6) In this section –

“calendar year” means the period starting on 3 September in a year and ending on 2 September in the following year.

#### **48. Le Morne Heritage Trust Fund Act amended**

The Le Morne Heritage Trust Fund Act is amended, in section 5, in subsection (2), by inserting, after paragraph (h), the following new paragraph –

(ha) a representative of the Ministry responsible for the subject of tourism;

#### 49. Local Government Act amended

The Local Government Act is amended –

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

“Director-General” means –

- (a) the Director-General of a Municipal City Council, Municipal Town Council or District Council;
- (b) in relation to a Village Council within the administrative area of a District Council, the Director-General of that District Council;

- (b) in section 67 –

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

(2) Subject to subsection (3), every department of a Council shall be under the supervision of a Chief Executive.

- (ii) by adding the following new subsection –

(3) Where there is a Director-General of a Council, every department of the Council shall be under the supervision of the Director-General and any reference made to the Chief Executive under this Act shall be construed as a reference to the Director-General.

- (c) in section 106, by inserting, after subsection (2A), the following new subsection –

(2B) A valuer may, for the purposes of compiling and maintaining the cadastral database under subsection (1A) and determining the cadastral value under subsection (2)(f), use such other information as may be obtained from aerial photography, satellite imagery, digital elevation model or from such other source as may be prescribed.

- (d) in section 117 –

- (i) in subsection (3), by deleting the words “issued under” and replacing them by the words “issued under this Act and the following enactments”;
  - (ii) in subsection (10)(a)(i), by deleting the word “Council” and replacing it by the word “Minister”;
- (e) in section 120, by deleting the words “2 years” and replacing them by the words “3 years”;
- (f) in section 122, by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to subsection (6), the Minister may, by regulations, provide for the payment of –
    - (a) fees on the issue of an Outline Planning Permission or a Building and Land Use Permit; and
    - (b) dues, trade fees or other charges in respect of classified trades specified in Parts I, II and III of the Twelfth Schedule.
- (g) in section 162, in subsection (2), by repealing paragraph (i) and replacing it by the following paragraph –
- (i) for fees, dues, trade fees or other charges charged under this Act.
- (h) in section 163, in subsection (2), by repealing paragraph (a).

**50. Mauritius Agricultural Marketing Act amended**

The Mauritius Agricultural Marketing Act is amended –

- (a) in section 2 –
  - (i) in the definition of “auctioneer”, by deleting the words “locally-produced products” and replacing them by the words “approved products”;
  - (ii) by deleting the definition of “locally-produced product”;
  - (iii) by deleting the definition of “wholesale by auction” and replacing it by the following definition –

“wholesale by auction”, in relation to an approved product, means the sale of that approved product in large quantities to the highest bidder.

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

“approved product” means a product as the Board may approve;

- (b) in section 10, in paragraph (fb), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
- (c) in section 25A –
- (i) in paragraph (a), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
- (ii) in paragraph (b), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
- (d) in section 25B –
- (i) in paragraph (g), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
- (ii) in paragraph (h), by deleting the words “locally-produced products” wherever they appear and replacing them by the words “approved products”;
- (iii) in paragraph (i), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
- (e) in section 25BA –
- (i) in the heading, by deleting the words “**locally-produced products**” and replacing them by the words “**approved products**”;

- (ii) in subsection (1), by deleting the words “ any locally-produced product” and replacing them by the words “an approved product”;
- (f) in section 25BB –
  - (i) in subsection (1), by deleting the words “ any locally-produced product” and replacing them by the words “an approved product”;
  - (ii) in subsection (2), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
  - (iii) in subsection (6), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
- (g) in section 26 –
  - (i) in subsection (1)(b), by deleting the words “locally-produced products” and replacing them by the words “approved products”;
  - (ii) in subsection (4)(a), by deleting the words “locally-produced product” and replacing them by the words “approved product”;
- (h) in section 27, in subsection (2)(cb), by deleting the words “locally-produced products” and replacing them by the words “approved products”.

**51. Mauritius Cane Industry Authority Act amended**

The Mauritius Cane Industry Authority Act is amended –

- (a) in section 5, in subsection (1), by inserting, after paragraph (g), the following new paragraph –
  - (ga) regulate the transport of canes of small planters and may, for that purpose, fix the rate of such costs of transport;
- (b) by repealing section 10A;



- (c) in section 11, in subsection (1), by repealing paragraphs (b) and (c);
- (d) in section 16, in subsection (1), by repealing paragraphs (b) and (c);
- (e) in section 19, in subsection (1), by repealing paragraphs (b) and (c);
- (f) in section 40, by inserting, after subsection (3), the following new subsection –

(3A) Notwithstanding any other enactment, the owner or driver of a vehicle shall not, where he uses the vehicle or causes the vehicle to be used to transport the canes of a small planter, claim from the small planter costs of transport exceeding such costs as may be prescribed.

## **52. Mauritius Deposit Insurance Scheme Act 2019 amended**

The Mauritius Deposit Insurance Scheme Act 2019 is amended, in section 18, in subsection (1), by deleting the words “on the commencement of this Act” and replacing them by the words “on such date as the Board may determine”.

## **53. 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 new definition –

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

- (b) in subsection 13, in subsection (2), by inserting, after paragraph (ab), the following new paragraphs, the existing paragraphs (ac) and (ad) being relettered as (ae) and (af), respectively –

(ac) for the purpose of exchanging information with the Ministry where the information is in respect financial assistance provided by the Director-General;

(ad) for the purpose of enabling the Maurice Stratégie Board under the Maurice Stratégie

Board Act 2024 to carry out research on inequality and poverty for Mauritius without disclosing the name of any individual;

(c) in section 18 –

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

(2A) Where a panel has started hearing representations under section 20 and the Chairperson, Vice-chairperson or any other member can no longer form part of the panel –

(a) the Chairperson may, with the consent of the parties to the case, be replaced by a Vice-chairperson to form part of the panel;

(b) the Vice-chairperson may, with the consent of the parties to the case, be replaced by the Chairperson or another Vice-chairperson to form part of the panel; or

(c) the member may, with the consent of the parties to the case, be replaced by another member to form part of the panel.

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

(2B) Any panel reconstituted under subsection (2A) shall continue to hear the representations under section 20.

(d) by inserting, after section 18, the following new section –

**18A. Key performance indicators**

(1) The Minister shall, at the beginning of each financial year, set such key performance indicators as he may determine, together with their corresponding targets for the financial year and subsequent financial years.

(2) Every key performance indicator under subsection (1) shall be specific, measurable, achievable, relevant and time-bound.

(3) The Committee shall, for the purpose of subsection (1) –

(a) put in place a monitoring system of the key performance indicators; and

(b) send regular reports to the Ministry in such form and manner as it may determine.

(e) in section 20, in subsection (3)(a)(ii), by deleting the words “4 weeks from the end” and replacing them by the words “6 months from the start”;

(f) in section 21, by inserting, after subsection (1), the following new subsection –

(1A) A case shall be deemed to have been stated if signed by the Chairperson or any Vice-chairperson.

(g) in section 24C, by inserting, after subsection (5), the following new subsections, the existing subsection (6) being renumbered as subsection (8) –

(6) Subject to subsection (7), where the Director-General has sent a communication under subsection (5) to a person referred to in subsection (3) and that person fails to open or read the communication, the document shall be deemed to have been served on him on the date on which it was delivered in his e-tax account, provided that the Director-General has sent –

(a) a short message to the telephone number stated by that person in his last return submitted to the Authority; and

(b) an email on the email address stated by that person in his last return submitted to the Authority.

(7) Where a person has stated his telephone number or email address in a return submitted to the Director-General under a Revenue Law and thereafter ceases to use that mobile telephone

number or that email address before the submission of a subsequent return –

- (a) he shall inform the Director-General accordingly and provide his new telephone number or email address, as the case may be; and
- (b) the Director-General shall send the short message and email on that telephone number and email address.

(h) in section 28, by adding the following new subsection –

(23) (a) Subject to paragraphs (e) and (f), where tax arrears outstanding as at 30 June 2024 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 26 June 2025, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(b) Subject to paragraphs (e) and (f), where contribution arrears outstanding as at 30 June 2024 consist of social contribution payable under the Social Contribution and Social Benefits Act 2021 and are fully paid on or before 26 June 2025, any penalty and interest applicable shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(c) Subject to paragraphs (e) and (f), where contribution arrears outstanding as at 30 June 2024 consist of contributions payable under the National Pensions Act or the National Savings Fund Act and are fully paid on or before 26 June 2025, any surcharge applicable shall be reduced by 75 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

(d) Subject to paragraphs (e) and (f), where contribution arrears outstanding as at 30 June 2024 consist of Training Levy payable under the Human Resource Development Act and are fully paid on or before 26 June 2025, any surcharge applicable shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 March 2025.

person – (e) Paragraphs (a) to (d) shall not apply to any

(i) who has been convicted of an offence on or after 1 July 2012;

(ii) against whom there are any pending or contemplated civil or criminal proceedings; or

(iii) who is the subject matter of an enquiry relating to –

(A) drug trafficking under the Dangerous Drugs Act;

(B) arms trafficking;

(C) an offence related to terrorism under the Prevention of Terrorism Act;

(D) money laundering under the Financial Intelligence and Anti-Money Laundering Act;

(E) a corruption offence under the Prevention of Corruption Act; or

(F) an offence under the Financial Crimes Commission Act 2023.

(f) In this subsection –

“contribution arrears” –

(a) means the Contribution, Training Levy or Social Contribution, surcharge, penalty and interest due under a claim or assessment issued or a return submitted under the National Pensions Act, National Savings Fund Act, Human Resource Development Act or the Social Contribution and Social Benefits Act 2021; but

- (b) does not include any contribution or levy due under a claim or assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 30 June 2024, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).

“tax arrears” –

- (a) means the tax, penalty and interest due under an assessment issued or a return submitted under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act; but
- (b) does not include any tax due under an assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 30 June 2024, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).

- (i) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Seventh Schedule to this Act.

#### **54. Medical Council Act amended**

The Medical Council Act is amended, in section 22 –

- (a) in subsection (1), by deleting the words “subsection (1A)” and replacing them by the words “this subsection”;
- (b) by inserting, after subsection (2), the following new subsection –

(2A) Subsection (1)(aa) shall not apply to a person who, in the absence of 21 points, produces –

- (a) a certificate, or a certified copy of a certificate, stating that he has passed at one sitting any 3 subjects at Advanced ('A') level (or its equivalent); and
- (b) a certificate that he has completed a foundation course or an undergraduate degree in any field of health sciences, or any equivalent qualification, leading to his diploma in medicine.

## **55. Merchant Shipping Act amended**

The Merchant Shipping Act is amended –

(a) in section 10 –

(i) by repealing subsections (3) and (4) and replacing them by the following subsections –

(3) Where a death occurs on board a Mauritius ship, the Superintendent of Shipping shall inquire into the cause of the death and, upon arrival of the ship in Mauritius, make a report of the result of the inquiry in the official log book.

(4) Where, in the course of an inquiry under subsection (3), it appears to the Superintendent of Shipping that the death has been caused by violence or may have occurred in suspicious circumstances, he shall report the matter to the Commissioner of Police.

(ii) by adding the following new subsection –

(5) Where a death occurs on board a foreign ship which calls at a Port, the Superintendent of Shipping shall, on arrival of the ship in Mauritius –

- (a) record the reported cause of death in the official log book of the ship;
- (b) report the matter to the proper officer of the country in which the ship is registered where it appears that the death may have been caused by violence

or may have occurred in suspicious circumstances.

(b) in section 40 –

(i) in subsection (1), by adding the following new paragraphs, the full stop at the end of paragraph (f) being deleted and replaced by a semicolon and the word “or” at the end of paragraph (e) being deleted –

(g) there has been a change in ownership of the ship and the new owners do not meet the eligibility criteria under section 16;

(h) the ship is not complying to the safety requirements determined by applicable International Conventions to which Mauritius is a party or as may be determined by the Director;

(i) the ship is, except when officially in laid up condition, in an unseaworthy condition and the owners fail to take measures, within a reasonable period, to render the ship seaworthy again;

(j) the owner or operator of the ship has a record of being consistently irregular with the payment of salaries to seafarers or provision of basic necessities; or

(k) the owner or operator of the ship has failed, without reasonable justification, to follow the instructions of the Director on matters relating to its crew, safety or security of the ship or protection of the environment.

(ii) in subsection (6)(a), by deleting the words “or (f)” and replacing them by the words “, (f), (g), (h), (i), (j) or (k)”;

(c) in section 220, by repealing subsection (1) and replacing it by the following subsection –

(1) The Director may detain a ship –



- (a) where it has damaged or destroyed an aid to navigation;
- (b) where it does not contain appropriate crew accommodation;
- (c) where there is a lack of adequate medical stores on board;
- (d) where it is not appropriately manned;
- (e) where it is not fitted with the required lights, shapes or signals;
- (f) where more passengers than allowed are carried;
- (g) where it is overloaded;
- (h) where it is not carrying the required certificates issued pursuant to this Act or any international Convention to which Mauritius is a party;
- (i) where no translated copy of the ship's certificates or crew certificates in the English language is available on board;
- (j) where it is deemed to be unsafe or poses a threat to human life or the marine environment;
- (k) where it has been salvaged and any remuneration is still unpaid;
- (l) where the living and working conditions of the crew are substandard;
- (m) where any seafarer engaged on a ship in the port in Mauritius has not been paid the wages due to him;
- (n) where adequate arrangements have not been made for the repatriation of a foreign seafarer employed on board to his home port; or

- (o) under such other circumstances as may be provided under this Act or any regulations made under this Act.
- (d) by repealing section 231 and replacing it by the following section –

**231. Port clearances**

(1) Subject to subsection (3), every ship intending to leave a Port shall apply for, not later than 6 hours prior to the expected time of departure, a port clearance from the Director which shall be valid for 24 hours as from the expected time of departure.

(2) Where a ship has not been able to sail within the validity period of the port clearance issued under subsection (1), the master of the ship shall report to the Director his reasons for not sailing and shall apply for a fresh port clearance from the Director.

(3) The Director shall withhold the issue of a port clearance to a ship where –

- (a) an arrest order has been issued by the Court;
- (b) an objection to departure has been raised by any Ministry or Government department;
- (c) an investigation into a shipping casualty is ongoing, provided that the ship is not unduly delayed; or
- (d) the ship fails to produce such document as required by the Director for the issue of the port clearance.

(4) A port clearance issued under this section may be in the form of an electronic document.

**56. Morcellement Act amended**

The Morcellement Act is amended –

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

“*Association Foncière*” has the same meaning as in article 664-123 of the Code Civil Mauricien;

“green forest” means a dedicated plot of land of at least 4 per cent of the total area in the morcellement which is –

- (a) earmarked for predominantly growing endemic trees; and
  - (b) designed to provide a useable and useful garden setting and landscaping that complements the morcellement;
- (b) in section 5 –
- (i) in subsection (2), by inserting, after paragraph (a), the following new paragraph –
    - (aa) the proposed morcellement has, subject to the Fourth Schedule, a green forest which shall be maintained by an *Association Foncière* or, in case the Morcellement is not managed by an *Association Foncière*, by the relevant local authority;
  - (ii) by inserting, after subsection (2), the following new subsection –
    - (2A) Subsection (2)(aa) shall apply to any project which, on the coming into operation of that subsection, has already been submitted to the Board but which has not yet been issued with a letter of intent.
- (c) by adding the following new Schedule –

**FOURTH SCHEDULE**  
[Section 5(2)(aa)]

**PART I – PROJECTS REQUIRING GREEN FOREST**

A project over more than 5 arpents

**PART II – PROJECTS NOT REQUIRING GREEN FOREST**

1. An industrial project which can be a standalone project

2. An agricultural morcellement
3. Land parcelling for the purpose of charity or religion
4. A division in kind between co-heirs, ascendants and descendants
5. Subdivision of large plots of land that does not entail development

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

The National Agricultural Products Regulatory Office Act is amended, in section 8, in subsection (1)(j), by deleting the words “tea products” and replacing them by the words “tea products of 2 kilogrammes or more”.

**58. National Environment Cleaning Authority Act 2022 amended**

The National Environment Cleaning Authority Act 2022 is amended –

- (a) in section 2, by deleting the definition of “National Environment and Climate Change Fund”;
- (b) in section 6 –
  - (i) in paragraph (a), by deleting the words “the National Environment and Climate Change Fund” and replacing them by the words “a Special Fund under the Finance and Audit Act”;
  - (ii) in paragraph (b), by deleting the words “the National Environment and Climate Change Fund” and replacing them by the words “a Special Fund under the Finance and Audit Act”.

**59. National Land Transport Authority Act 2019 amended**

The National Land Transport Authority Act 2019 is amended –

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

“public electric motor vehicle charging station” has the same meaning as in section 166A of the Road Traffic Act;
- (b) in section 6 –

- (i) in paragraph (f), by inserting, after the words “petrol service stations”, the words “and public electric motor vehicle charging stations”;
- (ii) by inserting, after paragraph (g), the following new paragraphs –
  - (ga) set standards for devices and equipment used in the charging of an electric motor vehicle in order to protect the public;
  - (gb) cooperate and collaborate with the in the discharge of their functions under any enactment relating to electrical installations for the charging of an electric motor vehicle;
- (c) in section 13, in subsection (7)(b), by inserting, after the words “petrol service station”, the words “and public electric motor vehicle charging station”;
- (d) in section 16, in subsection (1)(b), by inserting, after the words “petrol service stations”, the words “and public electric motor vehicle charging stations”.

**60. National Payment Systems Act amended**

The National Payment Systems Act is amended –

- (a) in section 2 –
  - (i) in the definition of “payment instrument”, in paragraph (a), by inserting, after the words “whether tangible or intangible,”, the words “as the central bank may, by guidelines, specify,”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new definition –
 

“senior officer” means –

    - (a) the chief executive officer, deputy chief executive officer, chief operating officer, chief financial officer, secretary, treasurer, chief internal auditor, money laundering reporting officer, compliance officer or

manager of a significant business unit, of a licensee; or

- (b) a person in a similar position and with similar responsibilities as a person referred to in paragraph (a);

(b) in section 7 –

- (i) by numbering the existing provision as subsection (1);
- (ii) in the newly numbered subsection (1), in paragraph (a), by deleting the words “payment system” and replacing them by the words “payment system, clearing system or settlement system”;
- (iii) by adding the following new subsection –

(2) (a) The central bank may, where it is satisfied that an applicant is eligible for an authorisation or a licence, as the case may be, grant an in-principle approval to the applicant to enable him to proceed with the finalisation of its set up after the central bank has received all relevant documents and information for the processing of the application.

(b) An in-principle approval granted under paragraph (a) shall –

- (i) not be construed by the applicant as an authorisation to operate a payment system, clearing system or settlement system, or to act as a payment service provider;
- (ii) not create any legitimate expectation for a positive final determination of the application; and
- (iii) automatically lapse if the applicant does not satisfy the terms and conditions attached to the in-principle approval.

(c) in section 18 –

- (i) in subsection (3), by deleting the words “financial institution” and replacing them by the word “licensee”;
  - (ii) by repealing subsection (4);
- (d) in section 27 –
- (i) by inserting, after subsection (2), the following new subsection –
    - (2A) The central bank may, where circumstances so require, revoke an approval granted under subsection (2).
  - (ii) in subsection (4), by deleting the words “5 years from” and replacing them by the words “3 years from”;
  - (iii) by inserting, after subsection (4), the following new subsection –
    - (4A) Notwithstanding subsections (3) and (4), the central bank may, on a request made from a payment service provider or an operator, and on just and reasonable grounds shown, approve, in writing, the extension of the appointment of its firm of auditors for an additional period not exceeding 2 years.
- (e) by inserting, after Part VI, the following new Part –

**PART VIA – RESPONSIBILITIES OF DIRECTORS AND OTHER OFFICERS OF LICENSEES**

**27A. Fit and proper person**

(1) No person shall be appointed or reappointed as the director of a licensee unless the appointment or reappointment is in accordance with the guidelines issued by the central bank in relation to fit and proper persons.

(2) No licensee shall appoint or reappoint any person as senior officer in Mauritius unless –

- (a) prior notice to the central bank is given by the licensee at least 20 days before the date of the proposed appointment or reappointment;

- (b) the notice under paragraph (a) shall be accompanied by –
  - (i) a certificate of good conduct acceptable to the central bank;
  - (ii) a certificate of character dating back to not more than 3 months; or
  - (iii) an affidavit duly sworn or solemnly affirmed stating –
    - (A) any conviction for crimes, including an offence involving fraud or other dishonesty, if any; and
    - (B) any past or present involvement in a managerial function in a body corporate which has been subject to insolvency proceedings or which has been declared bankrupt, as well as any personal bankruptcy of the person concerned; and
- (c) the central bank is satisfied that the person to be appointed or reappointed is a fit and proper person.

(3) The central bank shall, for the purpose of determining whether a person is a fit and proper person, have regard to –

- (a) his probity, integrity, diligence, competence and business experience,
- (b) his previous conduct and activities in business; and
- (c) the person not having been subject to any conviction of an offence involving fraud or other dishonesty.

(4) The central bank shall, in writing, communicate to the licensee its objection, if any, to the appointment or reappointment of the person within 15 days of the date of receipt of the notification under subsection (2)(a).



(5) Where a person assumes office as a senior officer notwithstanding the objection of the central bank under subsection (4), the central bank shall order the licensee to suspend that person from office.

#### **27B. Disqualification**

(1) Without prejudice to the provisions of the Companies Act, any person who is a director, a senior officer or an employee concerned with the management of a licensee shall cease to hold office where he is –

- (a) declared bankrupt or makes a composition with his creditors; or
- (b) convicted of any offence involving fraud or dishonesty.

(2) No director, senior officer or employee of a licensee shall, at the same time, be a director, a senior officer or an employee of another licensee or of a financial institution under the Banking Act, except with the approval of the central bank.

(3) No person who has been a director of, or directly or indirectly concerned in the management of, a licensee which has been liquidated shall, without the approval of the central bank, act or continue to act as a director of, or be directly or indirectly concerned, in the management of another licensee.

#### **27C. Disclosure of interest**

(1) Any director or senior officer of a licensee who is in any manner, whether directly or indirectly, interested in an advance, a loan or a credit from the licensee, or has any direct or indirect interest in relation to any matter or undertaking which he may have with the licensee shall –

- (a) disclose in writing the nature and extent of his interest to the board of directors of the licensee; and
- (b) not take part in any deliberation or any decision-making process in relation thereto.

(2) Any disclosure of interest under subsection (1)(a) shall be made at the earliest opportunity or, at or before a meeting of the board of directors convened to discuss the matter or before a decision is made thereon.

(3) The board of directors shall cause the disclosure of interest under subsection (1)(a) to be circulated forthwith to all the directors individually.

(4) Every licensee shall implement policies and procedures requiring their employees to disclose any direct or indirect interest in relation to any matter or undertaking which they may have with the licensee.

(5) Where a director or senior officer of a licensee who holds any office or acquires property whereby, whether directly or indirectly, duties or interests might be created in conflict with his duties or interests as director as a consequence thereof or otherwise, or senior officer of the financial institution, he shall disclose in writing, at a meeting of the board of directors of the licensee, the fact, nature and extent of the conflict and where the board of directors determines that the director or senior officer is in a situation of conflict, he shall abstain from taking part in any decision on or vote taken by the board of directors on the matter.

(6) The disclosure under subsection (5) shall be made at the first meeting of the board of directors held –

- (a) after the person becomes a director or senior officer of the licensee; or
- (b) where the person is already a director or senior officer of the licensee after he commences to hold the office or comes into possession of the property, as the case may be; and
- (c) such disclosure shall be recorded in the minutes of the meeting.

(7) Every disclosure under subsection (1) or (5) shall be chronologically recorded by the licensee in a separate register which, as and when required, shall be produced for examination by officers or other persons duly authorised by the central bank.

## **27D. Indemnity insurance**

The central bank may require any licensee to provide protection and indemnity against burglary, defalcation, and other similar insurable losses.

## **27E. Control of advertisement**

(1) No advertisement shall be made on behalf of a payment service provider or an operator unless a copy of such advertisement has been submitted to the central bank not less than 7 days before the intended date of publication or other dissemination.

(2) Where, in the opinion of the central bank, an advertisement is misleading, the central bank may direct the payment service provider or operator or other person responsible for the publication or dissemination of such advertisement to withdraw or modify it as directed by the central bank, and the person to whom the direction is given shall comply with it.

## **61. National Pensions Act amended**

The National Pensions Act is amended –

- (a) in section 7, by repealing subsection (4) and replacing it by the following subsection –

(4) A child's allowance shall be paid in respect of each child.

- (b) in section 8, by inserting, after subsection (1), the following new subsection –

(1A) A person under the age of 18 who is qualified to receive an invalid basic pension under subsection (1) shall, in addition, be qualified to receive an additional allowance.

- (c) in section 38 –

- (i) in subsection (3) –

- (A) in paragraph (a) –

- (I) by repealing subparagraph (ii) and replacing it by the following subparagraph –

- (ii) the supervising officer of the Ministry who shall be the Vice-chairperson;
- (II) by inserting, after subparagraph (ii), the following new subparagraphs –
  - (iia) a representative of the Prime Minister’s Office, not below the rank of Permanent Secretary;
  - (iib) the supervising officer of the Ministry responsible for the subject of financial services;
  - (iic) 2 representatives of the Ministry responsible for the subject of finance, one of whom not below the rank of Director;
  - (iid) the Accountant-General;
  - (iie) a representative of the Bank of Mauritius, not below the rank of Deputy Governor; and
- (B) in paragraph (b), by deleting the words “paragraph (a)(ii) and (iii)” and replacing them by the words “paragraph (a)(iii)”;
- (ii) in subsection (5), by deleting the words “6 members” and replacing them by the words “9 members”;
- (d) by inserting, after section 38, the following new section –

**38A. Staff of NPF and NSF Investment Committee**

The NPF and NSF Investment Committee may, for the discharge of its functions under this Act, be assisted by –

- (a) such officers as may be designated by the Secretary to Cabinet and Head of the Civil Service; and

- (b) such professionals, including external asset managers, custodians or investment advisers, as may be hired by the Ministry responsible for the subject of finance.
- (e) in the Second Schedule –
  - (i) in item 1 –
    - (A) in paragraph (a), in the third column, by deleting the figure “13,500” and replacing it by the figure “14,000”;
    - (B) in paragraph (b), in the third column, by deleting the figure “21,210” and replacing it by the figure “21,710”;
    - (C) in paragraph (c), in the third column, by deleting the figure “26,210” and replacing it by the figure “26,710”;
  - (ii) in item 2, in the third column, by deleting the figure “13,500” and replacing it by the figure “14,000”;
  - (iii) in item 3 –
    - (A) in paragraph (a), in the third column, by deleting the figure “13,500” and replacing it by the figure “14,000”;
    - (B) in paragraph (b), in the third column, by deleting the figure “13,500” and replacing it by the figure “14,000”;
    - (C) in paragraph (c), in the third column, by deleting the figure “13,500” and replacing it by the figure “14,000”;
  - (iv) in item 4, in the third column, by deleting the figure “1,100” and replacing it by the figure “2,000”;
  - (v) in item 5 –
    - (A) in paragraph (a), in the third column, by deleting the figure “2,000” and replacing it by the figure “2,500”;

- (B) in paragraph (b), in the third column, by deleting the figure "2,000" and replacing it by the figure "2,500";
- (C) in paragraph (c), in the third column, by deleting the figure "2,000" and replacing it by the figure "2,500";
- (vi) in item 6, in the third column, by deleting the figure "13,500" and replacing it by the figure "14,000";
- (vii) by inserting, after item 6, the following new item and its corresponding entries –
 

|   |       |
|---|-------|
| 6A Additional allowance for a child under the age of 18 | 3,000 |
|---|-------|
- (viii) in item 8, in the third column, by deleting the figure "820" and replacing it by the figure "1,500".

**62. Native Terrestrial Biodiversity and National Parks Act amended**

The Native Terrestrial Biodiversity and National Parks Act is amended, in section 46, in subsection (4), by repealing paragraph (a) and replacing it by the following paragraph –

- (a) The assets of the Fund shall be applied only to finance biodiversity and conservation projects, forestry-related activities and such projects as the Ministry may approve for the purposes of this Act.

**63. Non-Citizens (Employment Restriction) Act amended**

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

- (a) in section 3, in subsection (6) –
  - (i) in paragraph (a), by inserting, after the words "a holder of", the words "an expert occupation permit or";
  - (ii) in paragraph (b), by deleting the words "and (f)(i)" and replacing them by the words ", (f)(i) and (q)";
- (b) in section 4 –
  - (i) by repealing subsection (4) and replacing it by the following subsection –

(4) (a) Where an applicant has submitted all relevant information and documents, the applicant shall pay such processing fee as the Ministry may determine.

(b) An application shall be complete when all the relevant information and documents have been submitted, including payment of the processing fee.

(ii) in subsection (5), by deleting the words “30 working days” and replacing them by the words “21 working days”;

(iii) in subsection (8)(a)(i), by inserting, after the words “the holder of”, the words “an expert occupation permit or”;

(iv) in subsection (9), 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) shall be in such form as the Minister may approve.

#### **64. Non-Citizens (Property Restriction) Act amended**

The Non-Citizens (Property Restriction) Act is amended, in section 3, in subsection (3)(a)(i), by deleting the words “20 years” and replacing them by the words “30 years”.

#### **65. Pas Géométriques Act amended**

The Pas Géométriques Act is amended, in section 10 –

(a) in subsection (1A)(a), by deleting the words “not more than one lease” and replacing them by the words “subject to subsection (1B), not more than one lease”;

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

(1B) A person may, by inheritance, hold more than one campement site lease.

#### **66. Pensions Act amended**

The Pensions Act is amended –

- (a) in section 4A, by inserting, after subsection (4), the following new subsection –

(4A) Where a person referred to in subsections (1) and (2) dies while in service, his legal personal representative shall be refunded his share of contributions which shall include the contributions of the officer for any previous service in a statutory body, provided that such service is reckoned as pensionable service.

- (b) in section 16, in subsection (3), by deleting the words “his legal personal representative” and replacing them by the words “his surviving spouse or, where there is no surviving spouse, his legal personal representative,”.

#### **67. Pharmacy Council Act amended**

The Pharmacy Council Act is amended, in section 18 –

- (a) in subsection (1)(b), by deleting the words “subsection (2)(a)” and replacing them by the words “subsection (2)(a) or (aa)”;
- (b) in subsection (2), by inserting, after paragraph (a), the following new paragraph –

(aa) Subsection (1)(b) shall not apply to a person who, in the absence of 21 points, produces –

- (a) a certificate, or a certified copy of a certificate, stating that he has passed at one sitting any 3 subjects at Advanced ('A') level (or its equivalent); and
- (b) a certificate that he has completed a foundation course in pharmacy or medicine or an undergraduate degree in any field of health sciences, or any equivalent qualification, leading to his degree, diploma or equivalent qualification in the field of pharmacy.

#### **68. Ports Act amended**

The Ports Act is amended –



(a) in section 32, in subsection (5), by deleting the words “owners, agents or representatives” and replacing them by the words “owner, master, agent or representative”;

(b) in section 52, by adding the following new subsection –

(8) Where a vessel stays idle in the port for more than 6 months after a notice is issued by the Port Master under section 32(5), the owner or master of the vessel shall commit an offence and shall, on conviction, be liable to a fine of not less than 100,000 rupees and not exceeding 500,000 rupees and to imprisonment for a term not exceeding 2 years.

(c) in section 54, by adding the following new subsection –

(3) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine of not exceeding 10,000 rupees and to imprisonment for a term not exceeding one year.

#### **69. Private Health Institutions Act amended**

The Private Health Institutions Act is amended, in section 2, in the definition of “clinical laboratory”, in paragraph (a), by deleting the words “medical investigation” and replacing them by the words “medical investigation and research”.

#### **70. Private Pension Schemes Act amended**

The Private Pension Schemes Act is amended by inserting, after section 29, the following new section –

##### **29A. Conversion or shift**

(1) No private pension scheme shall, without the approval of the Commission, alter its pension benefits by way of a conversion or shift.

(2) The conversion or shift of a private pension scheme shall be made in accordance with such guidelines as the Commission may issue.

(3) In this section –

“conversion” means the process of –

- (a) converting the benefits of a member in a defined benefit scheme that have accrued up to the date of conversion; and
- (b) crediting the commuted value to the individual account of the member under the subsequent defined contribution scheme;

“shift” means the process of shifting a member of a defined benefit scheme to a defined contribution scheme, for future service accrual, on the date on which the accrued pension benefits of the member under the defined benefit scheme are preserved.

## **71. Private Recruitment Agencies Act 2023 amended**

The Private Recruitment Agencies Act 2023 is amended –

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

“labour contractor” has the same meaning as in the Workers’ Rights Act 2019;

- (b) in section 3 –

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

(1) Subject to subsection (2), this Act shall not apply to –

- (a) a person, including an employer, who directly recruits a worker to work for him; and

- (b) a labour contractor.

- (ii) in subsection (2), by inserting, after the words “including an employer,”, the words “or a labour contractor”;

- (c) in section 5, in subsection (1), by inserting, after the words “No private recruitment agency”, the words “, labour contractor”.

## **72. Probation of Offenders Act amended**

The Probation of Offenders Act is amended, in section 16, by adding the following new subsection –

(3) Every member of a Probation Committee shall be paid such fees as the Minister may determine.

## **73. Public Procurement Act amended**

The Public Procurement Act is amended –

- (a) in section 25, in subsection (2)(a)(i), by deleting the words “consumable goods” and replacing them by the words “non-recurrent goods”;
- (b) in section 28, in subsection (3), by deleting the words “of a significant value” and replacing them by the words “above the prescribed threshold”;
- (c) by repealing section 35 and replacing it by the following section –

### **35. Performance rating of suppliers, contractors and consultants**

(1) The Minister may, by regulations, provide for procedures and standards for the performance rating of suppliers, contractors and consultants.

(2) The performance rating in subsection (1) shall be made after the suppliers, contractors and consultants have been given an opportunity to comment and make representations to the public body concerned.

(3) The performance rating of suppliers, contractors and consultants shall be accessible to public bodies through a portal designated by the Policy Office.

- (d) by inserting, after section 35, the following new section –

### **35A. Exclusion of suppliers, contractors and consultants**

(1) Notwithstanding that a supplier, contractor or consultant is not suspended or debarred under section 53, a public body may exclude him from bidding or reject a bid submitted by him in a bidding exercise where he has shown significant or

persistent deficiencies in the performance of his obligations under a prior contract with that public body or any other public body.

(2) The Policy Office may issue directives on procedures to be followed by public bodies for the exclusion of a supplier, contractor or consultant.

(e) in section 44, in subsection (1), by deleting the word “consist” and replacing it by the words “be an administrative review panel consisting”;

(f) in section 45 –

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

(1A) Where an unsatisfied bidder is entitled to ask the Review Panel to review the procurement proceedings under subsection (1), he shall seize the Review Panel.

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

(3A) Where an application for review under this section is in respect of a major contract, the Review Panel may order the Board to furnish all relevant information and attend any meeting.

(g) by inserting, after section 48, the following new sections –

**48A. Project Management and Contract Administration Unit**

There shall be, within the Ministry, a Unit to be known as the Project Management and Contract Administration Unit.

**48B. Objects of Unit**

The Unit shall –

(a) ensure that projects, as approved by the Ministry, are implemented in a timely manner, within approved costs and meet the expected outcomes;

(b) provide advice to public bodies on project management and contract administration for projects approved under paragraph (a); and

- (c) make recommendations to the Policy Office for amendments to documents issued under section 7(c).

#### **48C. Functions and powers of Unit**

(1) The Unit shall, in the discharge of its functions –

- (a) formulate policies and issue instructions, directives, procedures, circulars, technical notes and manuals relating to project management and contract administration;
- (b) designate a public officer to assist a public body with project management and contract administration;
- (c) oversee project implementation by public bodies and, where appropriate, give necessary advice and instructions to ensure seamless implementation;
- (d) prepare a post-implementation report of every completed project;
- (e) maintain a database of experienced and competent project managers whose services may be hired by public bodies;
- (f) organise, conduct or arrange for appropriate training programmes for public officers involved in project implementation;
- (g) liaise and collaborate with international organisations to improve project management and contract administration; and
- (h) do such other things as may be necessary to attain its objects.

(2) The Unit shall have such powers as may be necessary to discharge its functions most effectively and may, in particular –

- (a) request for such information, records and other documents as it may require from any public body;

- (b) examine such records or other documents; and
- (c) carry out project and contract management audit.

(3) Where a person, to whom a request is made under subsection (2)(a) fails to comply with that request, or willfully provides false or misleading information, he shall commit an offence.

(4) Where, in the discharge of its functions, the Unit finds that there has been a deliberate non-compliance with this Act or lawful instructions issued, the Head of the Unit shall refer the matter to the Secretary to Cabinet and Head of the Civil Service recommending such action as he may deem appropriate.

(5) The Secretary to Cabinet and Head of the Civil Service may, where he considers appropriate, refer any matter referred to him under subsection (3) to the Police for enquiry.

#### **48D. Staff of Unit**

(1) (a) There shall be a Head of the Unit who shall be a person of high integrity, with substantial experience in the field of project management and contract administration.

(b) The Head of the Unit shall be appointed by the Minister for a period of 3 years and shall be eligible for reappointment.

(2) (a) The Ministry shall recruit, on contract basis, the staff for the Unit, which shall comprise persons of high integrity, with substantial experience in the field of project management and contract administration, procurement, legal, financial, engineering, information technology or administrative matters.

(b) The Secretary to Cabinet and Head of the Civil Service shall designate such public officers as may be necessary to assist the Unit and every person so designated shall be under the administrative control of the Head of the Unit.

- (h) in section 51, in subsection 1(e), by deleting the words "Independent Commission against Corruption" and replacing them by the words "Financial Crimes Commission";

- (i) in section 53 –
  - (i) in the heading, by deleting the words “, **debarment and disqualification**” and replacing them by the words “**and debarment**”;
  - (ii) in subsection (1), by deleting the words “Subject to subsection (2), the Director may, under such conditions as may be prescribed, suspend, debar or disqualify” and replacing them by the words “Subject to subsection (2) or (2A), the Director may suspend or debar”;
  - (iii) in subsection (2), by deleting the words “, debarment or disqualification” and replacing them by the words “or debarment”;
  - (iv) by inserting, after subsection (2), the following new subsection –
    - (2A) (a) Notwithstanding subsection (2), where the Director is of the opinion that the facts disclosed by a public body against a bidder or supplier are so serious that it should be refrained from participating in any procurement, he shall, in the public interest, suspend that bidder or supplier, as the case may be.
    - (b) The Minister may, on the recommendation of the Policy Office, make such regulations as he thinks fit for the purpose of paragraph (a).
  - (v) in subsection (3), by deleting the words “suspension, debarment or disqualification” and replacing them by the word “debarment”;
  - (vi) by adding the following new subsection –
    - (4) No suspended or debarred supplier, contractor or consultant shall be awarded a procurement contract or otherwise participate in any procurement proceedings.

#### **74. Reform Institutions Act amended**

The Reform Institutions Act is amended –

- (a) in section 51, by adding the following new subsection –

(6) Every member of the Parole Board shall be paid such fees as the Minister may determine.

(b) in section 58, by adding the following new subsection –

(4) Every member of a Board or Committee shall be paid such fees as the Minister may determine.

## **75. Registration Duty Act amended**

The Registration Duty Act is amended –

(a) in section 3(1)(ca), by adding the following new subparagraph, the existing provision being renumbered as subparagraph (i) –

(ii) any power of attorney, irrespective of the date on which it has been drawn up, which includes the power to sell, transfer or dispose of a pleasure craft to a person other than to a heir or legatee of the person who is the registered owner of the pleasure craft;

(b) in section 24 –

(i) in subsection (2A)(a), in the definition of “transfer of shares”, in paragraph (b), by deleting the words “an effective change in ownership of that company” and replacing them by the words “a change of more than 10 per cent in the shareholding of that company”;

(ii) in subsection (9), by deleting the words “item 8(b)” and replacing them by the words “item 8(1)(b)”;

(c) in section 36, by adding after subsection (2A), the following new subsection –

(2B) No deed or document witnessing a loan granted by an individual shall be registered unless it contains a declaration by that individual that he is not involved in the business of moneylending in compliance with the Financial Services Act.

(d) in section 48A –

(i) in subsection (4) –



- (A) in paragraph (c) –
  - (I) in subparagraph (i), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
  - (II) in subparagraph (iii), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
- (B) in paragraph (e)(ii), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
- (C) by inserting, after paragraph (e), the following new paragraph –
  - (ea) Where an acquisition is made under *vente à terme* in the manner set out in paragraph (h)(i) and the agreement is signed and registered during the period starting on 12 June 2021 and ending on 30 June 2025, the declared value shall be deemed to be the amount paid by the purchaser under the *vente à terme* on or before 30 June 2025.
- (ii) in subsection (5) –
  - (A) in paragraph (c), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
  - (B) in paragraph (f)(ii), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
  - (C) in paragraph (k)(ii), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
- (e) in the Second Schedule, by repealing item 15 and replacing it by the following item –

|     |   |   |
|-----|---|---|
| 15. | Any transfer of immovable property to a company and the transferor holds shares in the company the value of which is less than the value of the immovable property transferred. | The difference between the value of the immovable property transferred and the value of the shares held by the transferor in the company. |
|-----|---|---|

- (f) in the Ninth Schedule, in Part B, by inserting, in the appropriate alphabetical order, the following new item –

Motor vehicle dealers who are engaged in the business of import of new or second-hand motor vehicles

## 76. Registration of Associations Act amended

The Registration of Associations Act is amended –

- (a) in section 2 –
- (i) by deleting the definition of “member” and replacing it by the following definition –
- “member” means a member of an association who is a resident of Mauritius;
- (ii) in the definition of “officer”, by repealing paragraph (b) and replacing it by the following paragraph, the word “but” being added at the end of paragraph (a) –
- (b) does not include –
- (i) a member of the staff of an association who performs the duties of a secretary; and
- (ii) any other person employed by an association, whether on full time or part time basis;
- (b) in section 6, in subsection (1), by adding the following new paragraphs, the full stop at the end of paragraph (f) being deleted and replaced by a semicolon and the word “and” at the end of paragraph (e) being deleted –

- (g) a copy of the National Identity Card or bio-data page of the passport of each of its officers; and
  - (h) a copy of the certificate of character of each of its officers, which shall be dated within 3 months of the date of submission of the application.
- (c) in section 13 –
- (i) in subsection (2), by deleting the word “registered” and replacing it by the words “registered with the Registrar”;
  - (ii) in subsection (3) –
    - (A) by inserting, after the words “registered association”, the words “shall be made to the Registrar within 90 days of the general meeting at which the special resolution to amend the rules was approved,”;
    - (B) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –
      - (d) the prescribed fee.
  - (iii) by adding the following new subsections –
    - (4) The Registrar may, by written notice, require the secretary to provide any further document and information deemed necessary for the purpose of considering the application.
    - (5) The Registrar shall, within 45 working days from the date the application is determined to be complete –
      - (a) register the amendment of the rules of the registered association and issue the association with a certificate; or
      - (b) reject the application by giving the registration association notice thereof, stating the ground for objection.

(6) An application under subsection (5) shall be deemed to be complete where the Registrar is satisfied that all the necessary documents and information have been submitted to him.

(d) in section 26, by repealing subsection (2).

## **77. Removal of Sand Act amended**

The Removal of Sand Act is amended –

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

“beach nourishment” means the adding of sand and other sediments of sand to a beach for the purposes of –

(a) preventing beach erosion; and

(b) increasing the width of the beach;

“dredging area” means an area, in the sea or a river, designated as such under section 4(1);

(b) in section 4 –

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

### **4. Sand quarries, sand landing places and dredging areas**

(ii) in subsection (1), by deleting the words “and sand landing places” and replacing them by the words “, sand landing places and dredging areas”;

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

### **9A. Removal of sand for beach nourishment**

(1) Notwithstanding the other provisions of this Act, a person may, for the purpose of beach nourishment, remove sand and other sediments of sand from the sea or river, provided that –

(a) he holds a permit; and

(b) the sand and other sediments are removed from a dredging area.

(2) A person who wishes to remove sand and other sediments of sand from a dredging area for the purpose of beach nourishment shall apply for a permit to the authorised officer.

(3) An application under subsection (2) shall be accompanied by –

- (a) an EIA licence or approval;
- (b) a detailed project plan, including the methods of removal, the equipment to be used for the removal and the duration of the removal;
- (c) a report on the mitigation measures to minimise impacts on the environment;
- (d) proof of public consultation with local communities and relevant stakeholders and the outcome thereof; and
- (e) such other information or document as the authorised officer may require.

(4) No permit shall be granted under subsection (3) except on payment of the prescribed fee and subject to such conditions as the authorised officer thinks fit to impose.

(5) (a) A permit shall be produced to an officer before any sand is removed and no sand shall be removed except in the presence of the officer.

(b) The officer shall endorse the permit after the sand and other sediments have been removed and the endorsement shall be proof of the removal of the sand.

(c) The officer shall ensure continuous monitoring of the removal of sand and other sediments under this section to ensure compliance with environmental standards and conditions of the permit.

(6) The holder of a permit referred to in this section shall submit regular reports on the quantity of sand and other

sediments removed, the impact on the marine environment and compliance with mitigation measures.

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

- (d) in section 10, in subsection (1), by deleting the words “neither section 9(1) nor section 13 applies” and replacing them by the words “section 9(1), 9A or 13 does not apply”.

#### **78. Road Development Authority Act amended**

The Road Development Authority Act is amended, in section 5, by repealing paragraph (i) and replacing it by the following paragraph –

- (i) regulate the erection and display of advertising structures, and control the display of advertisements, along or visible from motorways and main roads;

#### **79. Road Traffic Act amended**

The Road Traffic Act is amended –

- (a) in section 2 –

- (i) by deleting the definition of “classic or vintage motor car” and replacing it by the following definition –

“classic or vintage motor car” means a motor car aged 40 years or more from the date of its original registration in or outside Mauritius;

- (ii) in the definition of “structure”, in paragraph (a), by inserting, after the words “petrol pump,”, the words “public electric charger,”;

- (b) in section 166A –

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

**166A. Licensing of petrol service stations and public electric motor vehicle charging stations**

- (ii) in subsection (1), by adding the following new paragraph, the comma 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) a public electric motor vehicle charging station,
- (iii) in subsection (4)(b), by adding the following new subparagraph, the full stop at the end of subparagraph (iii) being deleted and replaced by the words “; and” and the word “and” at the end of subparagraph (ii) being deleted –
  - (iv) in the case of an application for a public electric motor vehicle charging station licence, the interests of the public generally and those of persons who provide and require the services of a public electric motor vehicle charging station.
- (iv) in subsection (5), by inserting, after the words “petrol service station”, the words “or public electric motor vehicle charging station”;
- (v) in subsection (7) –
  - (A) in paragraph (b)(ii), by deleting the words “or the private petrol station, as the case may be,” and replacing them by the words “, private petrol station or public electric motor vehicle charging station”;
  - (B) in paragraph (c), by inserting, after the words “under paragraph (b)”, the words “in respect of a petrol service station or private petrol station”;
  - (C) by inserting, after paragraph (c), the following new paragraph –
    - (ca) Where NLTA revokes a licence under paragraph (b) in respect of a public electric motor vehicle charging station, or where installations are effected for the setting up of a public electric motor vehicle charging station without a licence having been obtained under this section, NLTA may –

- (i) cause seals to be affixed to any charging connector;
- (ii) order the removal, by the owner or operator, of the charger within such delay as it thinks fit.

(D) in paragraph (d), by inserting, after the words “under paragraph (c)”, the words “or (ca)”;

(vi) in subsection (10) –

(A) in the definition of “interested person”, by inserting, after the word “supplies”, the words “electricity,”;

(B) by adding the following new definition, the full stop at the end of the definition of “private petrol station” being deleted and replaced by a semicolon –

“public electric motor vehicle charging station” means an electric motor vehicle charging station which is located at a site or premises opened to the general public, irrespective of –

- (a) whether the electric motor vehicle charging station is located on public or private property;
- (b) whether limitations or conditions apply in terms of access to the site or premise; or
- (c) the applicable use conditions of the electric motor vehicle charging station.

(c) in the Fourth Schedule, by deleting item 11 and replacing it by the following item and its corresponding entries –

|     |  |       |
|-----|--|-------|
| 11. | Breach of condition attached to a petrol service station licence, private petrol station licence or public electric motor vehicle charging station – sections 163 and 166A(4)(c) | 1,000 |
|-----|--|-------|

**80. Roads Act amended**

The Roads Act is amended –



- (a) in section 2 –
- (i) by deleting the definition of “advertisement” and replacing it by the following definition –
- “advertisement” means a word, letter, model, design, sign, placard, board, notice, device or representation, whether illuminated or not, in the nature of, and employed for the purpose of, advertisement, announcement or direction;
- (ii) by deleting the definition of “highway authority” and replacing it by the following definition –
- “highway authority” has the same meaning assigned to it in section 4;
- (b) by repealing sections 22 and 23 and replacing them by the following sections –

## **22. Regulation of advertising structures**

(1) Notwithstanding any other enactment, but subject to sections 23 and 24, no person shall erect or display an advertising structure which is visible from a road without the written permission of the highway authority.

(2) An application for the erection or display of an advertising structure shall be made in such manner as the highway authority may approve and shall be accompanied by such processing fee as may be prescribed.

(3) The highway authority may, when granting the permission, specify the specifications to which the advertising structure shall conform, the period during which the advertising structure may be displayed and the manner, place and circumstances in which, and the conditions on which, the advertising structure may be displayed.

(4) The highway authority may, at any time, by written notice to the owner, alter or revoke a permission.

(5) Nothing in this section shall authorise the placing of an advertisement on a public structure or tree.

### **23. Removal or alteration of advertising structures**

(1) Where a written permission is granted under section 22 and the person intends –

- (a) to effect alterations to the advertising structure or in the manner by which it is being displayed; or
- (b) to remove the advertising structure,

he shall give written notice of his intention, not later than 30 days before the alteration or removal, as the case may be, to the highway authority.

(2) The highway authority shall, on receipt of a notice of intention relating to –

- (a) subsection (1)(a) –
  - (i) give its written permission to the person for the alteration, in conformity with its specifications; or
  - (ii) refuse, in writing, to give its permission, stating the reasons for the refusal,

not later than 15 days from the date of receipt of the notice; or

- (b) subsection (1)(b), exercise control on the removal.

(3) Where, pursuant to subsection (2), a written permission is given or the advertising structure is removed, the highway authority shall, not later than 15 days from the date of the written permission or the removal, forward a copy of the written authorisation, or provide in writing the particulars and the date of the removal, as the case may be, to the Director-General.

(4) Where an advertising structure, which is visible from a road –

- (a) has been erected or is being displayed without the written permission of the highway authority

or after the expiration or revocation of the permission;

- (b) does not conform to the specifications specified in the written permission to erect or display the advertising structure, or has been erected or is being displayed in a manner, place or in circumstances, or under conditions other than those specified in the permission; or
- (c) is placed contrary to section 22(5); or
- (d) has been erected or is being displayed in such places and in such manner, or by such means, as to disfigure or injuriously affect –
  - (i) the view of rural scenery from a road or from any public place or water;
  - (ii) the amenities of any public garden, square or pleasure promenade, or any historic or public building or monument or of any place frequented by the public solely or chiefly on account of its beauty or historical interest; or
  - (iii) the natural beauty of a landscape,

the highway authority may, by notice in writing, require the owner of the advertising structure to remove it, or to effect such alterations to the advertising structure or in the manner, place or circumstances in which it is being displayed and within such period as may be specified in the notice.

(5) Where the owner of the advertising structure fails to comply with the notice under subsection (4), he shall commit an offence and the highway authority shall have right of access to the advertising structure and cause it to be removed and may recover the cost of such removal from that owner as if it were a civil debt.

- (c) in section 24 –
  - (i) in subsection (1) –

(A) by deleting the words “Section 22 shall not apply to” and replacing them by the words “Nothing in this Act shall prevent”;

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

(g) the display of an advertisement on a footbridge, flyover or lighting pole subject to such guidelines as the highway authority may issue;

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

(1A) For the purposes of this section, a person authorising the display of an advertisement shall be deemed to be displaying such advertisement.

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

**25. Control of advertisements**

Where an advertisement is likely to prove a danger to the travelling public, or the advertisement is against public morality or is discriminatory, the highway authority shall cause the advertisement to be altered or removed in accordance with section 23.

(e) by inserting, after section 25, the following new section –

**25A. Guidelines by highway authority**

The highway authority may, for the purposes of sections 22 to 25, issue such guidelines as it deems necessary.

(f) in section 74 –

(i) in subsection (1), by deleting the words “The Minister” and replacing them by the words “Subject to subsection (3), the Minister”;

(ii) by adding the following new subsection –

(3) Regulations for the purposes of sections 22 to 25 shall be made by the Minister to whom responsibility for the subject of national infrastructure is assigned.

## **81. Securities Act amended**

The Securities Act is amended –

(a) in section 107 –

(i) in subsection (1) –

(A) in paragraph (a), by deleting the words “or collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”;

(B) in paragraph (b), by deleting the words “or collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”;

(ii) in subsection (2), by deleting the words “or collective investment scheme” and replacing them by the words “collective investment scheme, or closed-end fund”;

(iii) in subsection (3) –

(A) by deleting the words “or of a collective investment scheme” and replacing them by the words “, a collective investment scheme or closed-end fund”;

(B) in paragraph (a), by deleting the words “or a collective investment scheme” and “or the collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”, respectively;

(C) in paragraph (b), by deleting the words “or the collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”;

- (iv) in subsection (4), by deleting the words “or of a collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”.
- (b) in section 108 –
  - (i) in subsection (1) –
    - (A) by deleting the words “or a collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”;
    - (B) by deleting the words “or collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”;
  - (ii) in subsection (2)(b), by deleting the words “or collective investment scheme” and replacing them by the words “, collective investment scheme or closed-end fund”.

## **82. Shooting and Fishing Leases Act amended**

The Shooting and Fishing Leases Act is amended, in section 2, in the definition of “lease”, by inserting, after paragraph (b), the following new paragraph, the word “and” at the end of paragraph (b) being deleted –

- (ba) to carry out beekeeping activities; or

## **83. Social Contribution and Social Benefits Act 2021 amended**

The Social Contribution and Social Benefits Act 2021 is amended –

- (a) in section 2, by deleting the definition of “retirement benefit” and replacing it by the following definition –
 

“retirement benefit” means the social benefit referred to in section 18;
- (b) in Part III –
  - (i) in Sub-part I, by deleting the heading and replacing it by the following heading –

**Sub-Part I – Retirement Benefit, Industrial Injury Benefits,  
Disability Allowances, Income Allowances, *Revenu  
Minimum Garantie* Allowances, Equal Chance  
Allowances, Child Allowances, School  
Allowances, Maternity Allowances,  
Independence Allowances and  
Pregnancy Care Allowances**

- (ii) in Sub-part II, in section 18, by deleting the words “retirement benefit” and replacing them by the words “monthly retirement benefit specified in the Second Schedule”;
- (iii) in Sub-part IIIA, in section 30A –
- (A) by deleting the words “A person” and replacing them by the words “Subject to subsection (1A), a person”;
- (B) by inserting, after subsection (1), the following new subsection –
- (1A) A person under the age of 18 years shall be entitled to an additional allowance of 3,000 rupees provided he benefits from the disability allowance under subsection (1).
- (C) in subsection (2), by deleting the words “subsection (1)” and replacing them by the words “subsections (1) and (1A)”;
- (D) in subsection (3), by deleting the words “subsection (1)” and replacing them by the words “subsections (1) and (1A)”;
- (iv) in Sub-part IIIB, in section 30B –
- (A) by repealing subsection (1) and replacing them by the following subsection –
- (1) Subject to this Sub-part, the Director-General shall, with respect to a month, pay an income allowance in accordance with Part I of the Seventh Schedule to –
- (a) an individual who –

- (i) is an employee but is not a self-employed;
- (ii) is a self-employed but is not an employee, and is, as at 12 July 2024, registered with the Director-General as a self-employed for payment of social contribution under section 3 or has, as at 12 July 2024, paid social contribution as a self-employed under section 4; or
- (iii) is both a self-employed and an employee;

(b) such other categories of employees or self-employed individuals, with effect from such month and on such terms and conditions as the Minister may approve.

(B) by repealing subsection (1A);

(C) in subsection (2) –

(I) by deleting the words “or (1A);

(II) by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (c) being deleted –

(e) has, within a period of 12 months from the end of that month, provided his bank details to the Director-General through such computer system as may be approved by him.



- (D) in subsection (3), by deleting the words “June 2024” and replacing them by the words “June 2025”;
  - (E) in subsection (4), by deleting the words “month of December 2022 and 2023” and replacing them by the words “months of December 2022, 2023 and 2024”;
- (v) by inserting, after Sub-part IIIB, the following new Sub-parts –

**Sub-Part IIIBA – *Revenu Minimum Garantie* Allowance**

**30BA. *Revenu Minimum Garantie* Allowance**

- (1) In this Sub-part –

“income” means the aggregate amount of –

- (a) emoluments;
- (b) net income from business, trade or profession;
- (c) monetary social aid or benefit;
- (d) pension; and
- (e) allowance payable under section 30B;

“eligible employee” –

- (a) means an employee –
  - (i) who is resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act;
  - (ii) who is in full-time employment;
  - (iii) who has been included in the return submitted by his employer under section 7 or 8; and
  - (iv) whose income in a month does not exceed 20,000 rupees; and

(b) includes an employee with such other eligibility criteria as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay to every eligible employee a *revenue minimum garantie* allowance equivalent to the difference between the income of the employee for that month and 20,000 rupees.

(3) The maximum amount of *revenue minimum garantie* allowance payable under subsection (2) shall be 500 rupees.

(4) Sections 30B(3) to (10) shall apply to the payment of the *revenue minimum garantie* allowance under this section with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to pay the allowance for the months of July 2024 to June 2025.

### **Sub-Part IIIBB – Equal Chance Allowance**

#### **30BB. Equal chance allowance**

(1) In this Sub-part –

“bedridden next of kin”, in respect of a person, means the bedridden spouse, father, mother, grandfather, grandmother, brother or sister of that person or of his spouse, provided that the bedridden next of kin is –

(a) eligible to the carer’s allowance payable under the National Pensions Act; and

(b) under the care of that person;

“dependent child” means –

(a) a child under the age of 18;

(b) a child over the age of 18 and who –

(i) is pursuing a full-time course at an educational institution or a training institution; or

- (ii) cannot earn a living because of a physical or mental disability;

“household” –

- (a) means a group of persons living under the same roof who are either connected through blood, marriage or legal ties; and
- (b) includes a dependent spouse, at least one dependent child or a bedridden next of kin;

“household earnings” means the combined monthly income of each member of the household;

“income” includes –

- (a) emoluments;
- (b) net income from business, trade or profession;
- (c) monetary social aid or benefit;
- (d) pension; or
- (e) allowance including any allowance paid under this Act.

(2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay an Equal Chance allowance in the amount specified in Part IA of the Seventh Schedule to only one adult member of a household where the household earnings do not exceed 20,000 rupees.

(3) No allowance shall be paid under subsection (2) where the household earnings exceed 20,000 rupees.

(4) Where the allowance payable under subsection (2) is claimed by more than one adult member of the household, the Director-General shall determine the adult member to whom the allowance shall be paid.

(5) The Equal Chance allowance shall be payable to an adult member of a household directly in his bank account at the beginning of each month for the months of July 2024 to June 2025.

(6) The Director-General shall, for the month of December 2024, in respect of a household, pay to an adult member of that household, in addition to the Equal Chance allowance, an additional sum equivalent to that allowance.

(7) An adult member of a household who is entitled to the allowance under subsection (2) shall make an application electronically to the Director-General giving such information as may be required by him.

(8) The Director-General shall make payment of the Equal Chance allowance payable under subsection (2) on the basis of the information provided under subsection (7) and any other information available to him.

(9) Where an application is made, in a month, by an adult member of a household under this Sub-part, the Director-General may pay the Equal Chance allowance under subsection (2) for the 11 consecutive months immediately preceding that month, provided that the Equal Chance allowance is not paid for any month prior to the month of July 2024.

(10) No application shall be entertained under this Sub-part after 31 December 2025.

(11) Sections 30B(5) to (10) shall apply to the payment of the Equal Chance allowance under this section with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to pay the allowance for the months of July 2024 to June 2025.

(12) (a) The Director-General may, not later than one year after payment of the Equal Chance allowance under this Sub-part, request any information or document from an adult member of a household to ascertain the correctness of the information provided under subsection (7).

(b) The adult member of a household to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(13) Where an adult member of a household or any other person –

(a) makes a false declaration to the Director-General to unduly benefit from the Equal Chance allowance under this Sub-part; or

(b) refuses to give information under subsection (7) or gives false information under this Sub-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.

(14) For the purpose of this Sub-part, the Minister may make such regulations as he thinks fit.

(15) Regulations made under subsection (14) may provide for –

(a) other modes and timing of the payment of the allowance;

(b) other time limits regarding applications under the Scheme.

(vi) in Sub-part IIIC, in section 30C –

(A) in subsection (2), by deleting the words “June 2024” and replacing them by the words “June 2025”;

(B) in subsection (4), by deleting the words “3 consecutive months” and replacing them by the words “12 consecutive months”;

(C) in subsection (5), by deleting the words “30 September 2024” and replacing them by the words “31 December 2025”;

- (D) in subsection (7), by deleting the words “month of December 2023” and replacing them by the words “months of December 2023 and 2024”;
- (vii) by inserting, after Sub-part IIIC, the following new Sub-parts –

### **Sub-Part IIICA – School Allowance**

#### **30CA. School Allowance**

(1) In this Sub-part –

“eligible child” –

(a) means a child who is –

- (i) a citizen of Mauritius;
- (ii) resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; and
- (iii) aged not less than 3 years but below the age of 10 years on the first day of the month in respect of which the allowance in this Sub-part is payable; and

(b) includes a child with such other eligibility criteria as may be prescribed;

“eligible parent” –

(a) means the mother or father, or the person to whom a Court of competent jurisdiction has entrusted the guardianship, of the eligible child; and

(b) includes a parent with such other eligibility criteria as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay a school allowance in the amount specified in Part IIA of the Seventh Schedule to an eligible child for the months of July 2024 to June 2025.

(3) The Director-General shall, for the month of December 2024, pay to every eligible child, in addition to the school allowance payable under subsection (2), an additional sum equivalent to that allowance.

(4) Section 30C(3) to (13) shall apply to the payment of the school allowance in respect of an eligible child with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to pay the school allowance for the months of July 2024 to June 2025.

### **Sub-Part IIICB – Maternity Allowance**

#### **30CB. Maternity Allowance**

(1) In this Sub-part –

“eligible woman” –

- (a) means a woman who is pregnant and who –
  - (i) is a citizen of Mauritius; and
  - (ii) is resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; and
- (b) includes a woman with such other eligibility criteria as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall pay a maternity allowance in the amount specified in Part IIB of the Seventh Schedule to an eligible woman in respect of the month in which she has reached the third trimester of her pregnancy and in the next 8 successive consecutive months.

(3) The maternity allowance payable under subsection (2) shall be paid for –

- (a) the 3 months of pregnancy immediately preceding that in which the child is born;

- (b) the month in which the child is born; and
- (c) the 5 consecutive months following that in which the child is born.

(4) No allowance shall be payable under subsection (2) –

- (a) for any month prior to July 2024; or
- (b) where an eligible woman has reached the third trimester of her pregnancy before 7 June 2024 or after 30 June 2025.

(5) An application for the maternity allowance specified under subsection (2) shall be made electronically to the Director-General by an eligible woman in such form and manner as he may determine and shall specify the expected delivery date of her child and such other particulars as may be required by him.

(6) (a) The Director-General may, within a period of one year –

- (i) from the date on which an application is made under subsection (5), request from an eligible woman a medical certificate that attests the expected delivery date of her child;
- (ii) after payment of a maternity allowance under this Sub-part, request any information or document from the eligible woman to ascertain the correctness of the information provided under subsection (5).

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

(7) No application shall be entertained under this Sub-part after 31 December 2025.



(8) The maternity allowance payable under subsection (2) shall be paid to an eligible woman, every month, directly in a bank account held by her in her name or jointly with –

- (a) her spouse, mother or father;
- (b) the person to whom a Court of competent jurisdiction has entrusted her guardianship, in case of a minor; or
- (c) any other person as may be approved by the Director-General,

with a bank holding a banking licence under the Banking Act.

(9) Where a woman –

- (a) who is not entitled to the maternity allowance under this Sub-part has benefited from the allowance; or
- (b) has benefited from the maternity allowance in excess of the amount to which she is entitled under this Sub-part,

the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the amount under paragraph (a) or (b), as the case may be.

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

(11) Where an eligible woman or any other person –

- (a) makes a false declaration to the Director-General to unduly benefit from the maternity allowance under this Sub-part; or

- (b) refuses to give information or gives false information under this Sub-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.

(12) For the purpose of this Sub-part, the Minister may make such regulations as he thinks fit.

(13) Regulations made under subsection (12) may provide for –

- (a) other modes and timing of the payment of the allowance;
  - (b) other time limits regarding applications under the Scheme.
- (viii) in Sub-part IIID, in section 30D(4), by deleting the words “3 months” wherever they appear and replacing them by the words “12 months”;
- (ix) by inserting, after Sub-part IIID, the following new Sub-part –

### **Sub-Part IIIE – Pregnancy Care Allowance**

#### **30E. Pregnancy care allowance**

(1) In this Sub-part –

“eligible woman” –

- (a) means a woman who is pregnant and who –
  - (i) is a citizen of Mauritius;
  - (ii) is resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act;

- (iii) has completed not less than 6 medical check-ups required to be followed during her pregnancy; and
  - (iv) has completed the sixth medical check-up during the period starting on 7 June 2024 and ending on 30 June 2025; and
- (b) includes a woman with such other eligibility criteria as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall pay a one-off pregnancy care allowance in the amount specified in Part IV of the Seventh Schedule to an eligible woman.

(3) An application for the pregnancy care allowance specified under subsection (2) shall be made electronically to the Director-General by an eligible woman in such form and manner as he may determine and shall specify the expected delivery date of her child and such other particulars as may be required by him.

(4) (a) The Director-General may, within a period of one year –

- (i) from the date on which an application is made under subsection (3), request the eligible woman to submit a medical certificate that attests that she has completed not less than 6 medical check-ups required to be followed during her pregnancy and the expected delivery date of her child;
- (ii) after payment of the pregnancy care allowance under this Sub-part, request any information or document from the eligible woman to ascertain the correctness of the information provided under subsection (3).

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

(5) No application shall be entertained under this Sub-part after 31 December 2025.

(6) The one-off pregnancy care allowance payable under subsection (2) shall be paid to an eligible woman directly in a bank account held by her in her name or jointly with –

- (a) her spouse, mother or father;
- (b) the person to whom a Court of competent jurisdiction has entrusted her guardianship, in case of a minor; or
- (c) any other person as may be approved by the Director-General,

with a bank holding a banking licence under the Banking Act.

(7) Section 30D(7) and (9) to (11) shall apply to the payment of the one-off pregnancy care allowance in respect of an eligible woman with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to pay the one-off allowance.

- (c) by repealing the Second Schedule and replacing it by the following Schedule –

## **SECOND SCHEDULE**

[Sections 2 and 18]

### **RETIREMENT BENEFIT**

|                               | <b>Retirement benefit<br/>(Rs)</b> |
|-------------------------------|------------------------------------|
| Person aged between 65 and 74 | 1,000                              |
| Person aged 75 or above       | 2,500                              |

- (d) in the Seventh Schedule –
  - (i) by repealing Part I and replacing it by the following Part –

## **PART I – INCOME ALLOWANCE**

| <b>Total monthly aggregate income<br/>derived by individual</b> | <b>Monthly income<br/>allowance<br/>(Rs)</b> |
|---|--|
| Not exceeding Rs 20,000   | 3,000  |
| Above Rs 20,000 but not exceeding Rs<br>25,000                  | 2,500  |
| Above Rs 25,000 but not exceeding Rs<br>30,000                  | 2,000  |
| Above Rs 30,000 but not exceeding Rs<br>50,000                  | 1,500  |

(ii) by inserting, after Part I, the following new part –

### **PART IA – EQUAL CHANCE ALLOWANCE**

|                   | <b>(Rs)</b> |
|-------------------|-------------|
| Monthly allowance | 2,000       |

(iii) in Part II, by deleting the figure “2,000” and replacing it by the figure “2,500”;

(iv) by inserting, after Part II, the following new parts –

### **PART IIA – SCHOOL ALLOWANCE**

|                   | <b>(Rs)</b> |
|-------------------|-------------|
| Monthly allowance | 2,000       |

### **PART IIB – MATERNITY ALLOWANCE**

|                   | <b>(Rs)</b> |
|-------------------|-------------|
| Monthly allowance | 2,000       |

(v) by adding the following new Part –

## PART IV – PREGNANCY CARE ALLOWANCE

|                   | (Rs)  |
|-------------------|-------|
| One-off allowance | 3,000 |

### 84. State Lands Act amended

The State Lands Act is amended –

- (a) in section 6 –
  - (i) in subsection (1A)(a), by inserting, after the words “one lease shall”, the words, “, subject to subsection (1AA),”;
  - (ii) by inserting after subsection (1A), the following new subsection –

(1AA) A person may, by inheritance, hold more than one campement site lease.
- (b) in the Second Schedule, in Part II –
  - (i) in item 8 –
    - (A) by deleting the words “Where” and replacing them by the words “Subject to item 8A, where”;
    - (B) by adding the following new paragraph, the comma at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –
      - (d) 1 July 2023 to 30 June 2025, by 50 per cent,
  - (ii) by inserting, after item 8, the following new item –

**8A.** Where a hotel has, prior to 1 July 2024, paid the annual, rental for the period 2023-2024, the reduction of 50 per cent under item 8 shall be offset against the annual rental payable for the period starting from 1 July 2024 to 30 June 2025.

#### **85. Status of the Artist Act 2023 amended**

The Status of the Artist Act 2023 is amended, in section 9, in subsection (1) –

- (a) in paragraph (a)(i), by deleting the words “6(1)(f)” and replacing them by the words “6(1)(h)”;
- (b) in paragraph (b)(i), by deleting the words “6(1)(g)” and replacing them by the words “6(1)(i)”;
- (c) in paragraph (c)(i), by deleting the words “6(1)(h)” and replacing them by the words “6(1)(j)”;
- (d) in paragraph (d)(i), by deleting the words “6(1)(i)” and replacing them by the words “6(1)(k)”;
- (e) in paragraph (e)(i), by deleting the words “6(1)(j)” and replacing them by the words “6(1)(l)”;
- (f) in paragraph (f)(i), by deleting the words “6(1)(k)” and replacing them by the words “6(1)(m)”.

#### **86. Statutory Bodies (Accounts and Audit) Act amended**

The Statutory Bodies (Accounts and Audit) Act is amended, in the Schedule, by inserting, in the appropriate alphabetical order, the following new item and its corresponding entries –

Financial Crimes Commission      Financial Crimes Commission Act 2023

#### **87. Statutory Bodies Pension Funds Act amended**

The Statutory Bodies Pension Funds Act is amended –

- (a) in section 4A, by inserting, after subsection (4), the following new subsection –

(4A) Where a person referred to in subsections (1) and (2) dies while in service, his legal personal representative shall be refunded his share of contributions which shall include the contributions of the officer for any previous service in the public service or in any other statutory body, provided that such service is reckoned as pensionable service.

- (b) in section 15, in subsection (1), in paragraph (b), by deleting the words “his legal personal representative” and replacing them by the words “his surviving spouse or, where there is no surviving spouse, to his legal personal representative”;
- (c) in the First Schedule, by inserting, in the appropriate alphabetical order, the following new items and their corresponding entries –

|   |               |
|---|---------------|
| Financial Crimes Commission             | 29 March 2024 |
| National Environment Cleaning Authority | 1 July 2024   |
| Professional in the Arts Council        | 1 July 2024   |
| Tamil-speaking Union                    | 1 July 2024   |

**88. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended –

- (a) in section 28, in subsection (7), by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (g) being deleted –
  - (i) a representative of the Land Drainage Authority.
- (b) in the Second Schedule, in Part II, by adding the following new items –
  - 3. The holder of an Option Certificate, which is issued by a body controlled by the Sugar Investment Trust, entitling the holder to participate in the sale of land by that body or any other body controlled by the Sugar Investment Trust
  - 4. Any person from the general public who is eligible to participate in a morcellement project undertaken by the Sugar Investment Trust or a body controlled by it.

**89. Sugar Insurance Fund Act amended**

The Sugar Insurance Fund Act is amended, in section 5 –

- (a) in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –



- (a) a Chairperson who shall –
  - (i) be appointed by the Minister on such terms and conditions as the Minister may determine; and
  - (ii) hold office for a period of one year and may be eligible for reappointment;
- (b) in subsection (2), by repealing paragraph (b) and replacing it by the following paragraph –
  - (b) hold office for a period of one year and may be eligible for reappointment.

**90. Tourism Authority Act amended**

The Tourism Authority Act is amended –

- (a) in section 2, in the definition of “restaurant”, by repealing paragraph (b) and replacing it by the following paragraph –
  - (b) have such number of place settings as may be prescribed;
- (b) in section 25A –
  - (i) in subsection (2) –
    - (A) in paragraph (a), by deleting the words “3 years” and replacing them by the words “one year”;
    - (B) by adding the following new paragraph –
      - (c) A tourist accommodation certificate which has been issued for a period of 3 years prior to the commencement of this paragraph shall continue for 3 years until its expiry.
  - (ii) in subsection (4) –
    - (A) in paragraph (b), by deleting the words “3 years” and replacing them by the words “one year”;
    - (B) by adding the following new paragraph –

(c) A certificate which has been issued under paragraph (a) for a period not exceeding 3 years prior to the commencement of this paragraph shall continue for that period until its expiry.

#### **91. University of Mauritius Act amended**

The University of Mauritius Act is amended, in section 25, in subsection (1), by deleting the word “Registrar” and replacing it by the word “Vice-Chancellor”.

#### **92. Value Added Tax Act amended**

The Value Added Tax Act is amended –

- (a) in section 2, by deleting the definition of “person” and replacing it by the following definition –

“person” includes any société, trust, economic entity or similar organisation, club or association, Ministry or Government department and any local authority;

- (b) in section 16, by repealing subsection (3) and replacing it by the following subsection –

(3) Where a person is registered under subsection (1), he shall be allowed to take, as credit against his output tax, the amount of input tax allowable to him on goods and services acquired by him as from the date he has been registered.

- (c) in section 20, in subsection (2), by inserting, after paragraph (f), the following new paragraph –

(fa) where the value of the supply is expressed in a currency other than Mauritius currency, the rate of exchange with regard to the value of the supply;

- (d) in section 28A, in subsection (1), by inserting, after the words “last day of the taxable period”, the words “in which a return under section 22 or a statement under section 23, as the case may be, is submitted”;

- (e) in section 33, in subsection (1), by deleting the words “any related transaction took place” and replacing them by the words “a return

under section 22 or a statement under section 23, as the case may be, is submitted”;

- (f) in section 37, in subsection (3), by deleting the words “the liability to pay tax arose” and replacing them by the words “a return under section 22 or a statement under section 23, as the case may be, is submitted”;
- (g) in section 65A, in subsection (3) –
  - (i) in paragraph (c), by deleting the words “imported or”;
  - (ii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –
    - (d) specify the Bill of Entry number in respect of equipment imported.
- (h) in section 65B, in subsection (1), by deleting the word “goods” wherever it appears and replacing it by the words “goods and services”;
- (i) in the First Schedule –
  - (i) by deleting item 31;
  - (ii) in item 72, by deleting the words “concerts and shows” and replacing them by the words “concerts, shows and digital art galleries”;
  - (iii) in item 96(b)(i), by deleting the figure “100,000” and replacing it by the figure “120,000”;
- (j) in the Fifth Schedule –
  - (i) in item 2 –
    - (A) by inserting, after sub-item (ea), the following new sub-item –
      - (eaa) roasted coffee of H.S. Code 09.01;
    - (B) in item (eb), by deleting the words “of a kind generally used as, or yielding or producing,” and replacing them by the words “used for yielding or producing”;

- (C) by inserting, after sub-item (g), the following new sub-items –
- (ga) vegetable seeds, fruit and flower seeds, bulbs and plants used for sowing or planting;
  - (gb) seedling trays of H.S. Code 3926.90.91;
  - (gc) plant pots of H.S. Code 3926.90.92;
  - (gd) agricultural or horticultural sprayers of H.S. Codes 8424.41.00 and 8424.49.00;
- (ii) in item 6(2), by deleting sub sub-item (a) and replacing it by the following sub sub-item –
- (a) by a holder of a management licence under the Financial Services Development Act to –
    - (i) corporations holding a Global Business Licence;
    - (ii) trusts whose settlor and the majority of the beneficiaries are non-residents; or
    - (iii) foundations whose founder and the majority of the beneficiaries are non-residents; or
- (iii) by inserting, after item 50, the following new item –
- 50A. Baby lotions of H.S. Code 3304.99.20.
- (k) in the Ninth Schedule –
- (i) in item 9, in Column 2, in paragraph (b), by deleting the word “purchased” and replacing it by the words “and services acquired”;
  - (ii) in item 18, in Column 1, by inserting, after the words “foreign State”, the words “or a donor organisation”;

- (iii) in item 27 by deleting the words “primary, secondary or tertiary education” wherever they appear and replacing them by the words “pre-primary, primary, secondary or tertiary education or technical and vocational education and training”;
- (iv) in item 30, in Column 2, by deleting the words “(excluding vehicles)”.

**93. Veterinary Council Act 2020 amended**

The Veterinary Council Act 2020 is amended –

- (a) in section 19, in subsection (2), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) a person who holds a degree, a diploma or an equivalent qualification in veterinary medicine and surgery from providing, under the responsibility of a veterinary surgeon, such veterinary treatment, to an animal as the veterinary surgeon may authorise;
- (b) in section 21, in subsection (1)(a), by deleting the words “which is not sufficiently available in Mauritius”.

**94. Virtual Asset and Initial Token Offering Services Act 2021 amended**

The Virtual Asset and Initial Token Offering Services Act 2021 is amended, in section 15, in subsection (1) –

- (a) by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) A virtual asset service provider shall, at all times, have a senior executive.
- (b) by inserting, after paragraph (a), the following new paragraph –
  - (aa) No person shall be appointed as a senior executive of a virtual asset service provider without the prior approval of the Commission.
- (c) in paragraph (b), by deleting the words “paragraph (a)” and replacing them by the words “paragraph (aa)”.

## 95. Workers' Rights Act 2019 amended

The Workers' Rights Act 2019 is amended –

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

“hirer employer” means an employer to whom a labour contractor has supplied a migrant worker to work for a period agreed between the labour contractor and the hirer employer;

“labour contractor” means a person who is engaged in the recruitment and supply of a migrant worker to work with a hirer employer;

“migrant worker” means a worker to whom a permit has been issued under the Non-Citizens (Employment Restriction) Act;

- (b) in section 5, in subsection (5), by inserting, after paragraph (a), the following new paragraph –

- (aa) workers on maternity or paternity leave, which has the effect of impairing their career development or their opportunity of promotion;

- (c) by repealing section 17A and replacing it by the following section –

### **17A. Work from home**

(1) An employer may require a worker to work from home provided that a notice of at least 48 hours is given to the worker.

(2) Notwithstanding any other enactment, a worker, shall have the right to disconnect where he is required to perform work during unsocial hours, except in situations of emergency, or where the working hours of the worker correspond to the working hours in the market country served.

(3) Where a worker is required to work in circumstances specified in subsection (2), he shall, in addition to any payment due under any enactment, be paid a disturbance allowance equivalent to one time his hourly wage for every hour of work performed during the unsocial hours.

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

(5) in the section –

“disconnect” means to disengage from work and work-related communications;

“unsocial hours” means hours of work performed –

(i) between 1 p.m. on a Saturday and 6 a.m. on the ensuing Monday; and

(ii) between 10 p.m. on a weekday and 6 a.m. on the ensuing day;

“work-related communications” include emails, telephone calls, video calls or other means of sending and receiving messages.

(d) in Part V –

(i) in section 24, by inserting, after subsection (4), the following new subsection –

(4A) (a) A worker may, in lieu of remuneration under subsection (3) or (4), opt to be granted in any pay period paid time off.

(b) The number of hours of time off under paragraph (a) shall be in accordance with the rate specified in subsection (3) or (4), as the case may be.

(ii) in Sub-part II, in Section C, by deleting the heading and replacing it by the following heading –

**Section C – Joint liability of job contractor and employer  
as regards remuneration and obligations  
of labour contractor**

(iii) by inserting, after section 29, the following new sections –

**29A. Registration as labour contractor**

(1) Any person who intends to operate as a labour contractor shall make an application to the supervising

officer of the Ministry responsible for the subject of employment in such form and manner as may be prescribed.

(2) The Minister to whom responsibility for the subject of employment is assigned may make such regulations as he thinks fit for the purpose of subsection (1).

### **29B. Obligations of labour contractor**

(1) A labour contractor may supply a migrant worker to work with a hirer employer in such economic sector of activity and such job categories, as may be prescribed.

(2) Where a labour contractor recruits a migrant worker to work for a hirer employer –

- (a) the migrant worker shall enter into an agreement with the labour contractor; and
- (b) the labour contractor shall be the employer of the migrant worker for the period the migrant worker is supplied to work with the hirer employer or not.

(3) Where a migrant worker is supplied to work for a hirer employer in a specific sector of activity, the remuneration and terms and conditions of employment of the migrant worker shall be regulated by the Remuneration Regulations applicable to that sector or by any other relevant enactment.

(4) (a) The labour contractor shall, where a migrant worker is supplied to work for a hirer employer, inform the migrant worker, in writing, of –

- (i) the name and location of the hirer employer;
- (ii) his job description;
- (iii) the remuneration payable to him and the other conditions of his employment;



- (iv) the duration for which he is supplied to work for the hirer employer; and
- (v) the location of his lodging accommodation.

(b) The labour contractor shall keep a register of the placement of a migrant worker with each hirer employer.

### **29C. Liability of labour contractor and hirer employer**

(1) Subject to subsections (2) and (6), a labour contractor and the hirer employer to whom the labour contractor has supplied a migrant worker, shall be jointly and severally liable for –

- (a) the payment of the remuneration and conditions of employment of the migrant worker including his safety, health and welfare;
- (b) the payment of any statutory contribution in respect of every migrant worker employed by the labour contractor in the execution of the work or service.

(2) The liability of the hirer employer under subsection (1) shall be limited to the sum payable by him to the labour contractor under the arrangement between them.

(3) A hirer employer who is jointly liable with a labour contractor under subsection (1) may not set up as a defence to a claim from a migrant worker seeking to recover remuneration, the fact that he has already paid to the labour contractor any sum due under the arrangement with the labour contractor.

(4) Subject to subsection (5), every migrant worker supplied to work for a hirer employer shall, for securing payment of his remuneration, have the same privileges, in respect of the property of the hirer employer, as he would have had if he had been directly employed by the hirer

employer without the intervention of the labour contractor.

(5) Any amount recoverable under subsection (4) shall not exceed the amount payable by the hirer employer to the labour contractor under subsection (2).

(6) Where a labour contractor supplies a migrant worker to work with a hirer employer, the hirer employer shall be –

- (a) liable for any act of violence at work specified in section 114(3) and (4) of the Act;
- (b) liable for any accident, injury or death sustained by the migrant worker out of, and in the course of, his employment.

(iv) in section 32, by repealing subsection (6) and by replacing it by the following subsection –

(6) (a) Where, by the nature of the operation of the undertaking in which a worker is employed, the worker is required to work on the employer's premises or at any other place where he has been assigned duty, or where he is required to work at the employer's premises during extreme weather conditions, the worker shall, in addition to any remuneration due to him, be entitled to an allowance equal to 3 times the basic rate per hour in respect of every hour of work performed and an adequate free meal.

(b) A worker may be required to perform work from home by his employer, during period of extreme weather conditions, where there is no –

- (i) risk to his life or that of his family;
- (ii) risk of injury;
- (iii) risk of his residence being damaged; or
- (iv) electricity or communication breakdown.

(c) Where a worker performs work at home under conditions specified in paragraph (b), he shall be remunerated at not less than twice the rate at which the work is remunerated when performed during the normal working hours.

(d) In this subsection –

“extreme weather conditions” includes –

(a) cyclonic conditions where a warning class III or IV is issued by the Mauritius Meteorological Services;

(b) a situation where an order is issued by the National Crisis Committee under the National Disaster Risk Reduction and Management Act requiring a person to remain indoors during a period of heavy or torrential rain; or

(c) a situation where a safety bulletin has been issued by the Mauritius Meteorological Services under the Mauritius Meteorological Services Act.

(v) in section 47 –

(A) in subsection (2), by deleting the words “Any subsequent” and replacing them by the words “Subject to subsection (4C), any subsequent”;

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

(3) The vacation leave under subsection (1) shall be –

(a) for a period of not less than 6 consecutive days; and

(b) with pay and such pay shall, in case the worker opts to spend the leave wholly or partly abroad, be effected at least 7 working days before the worker proceeds abroad.

(C) by inserting after subsection (4), the following subsections –

(4A) A worker shall, except in special circumstances, give not less than 3 months' notice when applying for the vacation leave and the application shall, subject to reasonable business grounds, be approved by the employer.

(4B) Where an employer cannot, on reasonable business grounds, grant the application of a worker under subsection (4A) –

(a) the worker and the employer may mutually agree on another period when the vacation leave is to be taken; or

(b) in default of an agreement, the employer shall pay to the worker a normal day's wage in respect of each day's leave applied for and such payment shall be effected in the month the leave was due to start.

(4C) Where a worker is paid wages in lieu of the vacation leave under subsection (4B), any subsequent eligibility period of 5 consecutive years shall be computed as from the date of payment.

(D) by adding the following new subsection –

(4D) In this section –

“reasonable business grounds” means –

- (a) inability or impracticability to reorganise working arrangements of existing workers;
  - (b) a detrimental effect on the ability to meet customers' demand.
- (vi) in section 52 –
  - (A) in subsection (1), by deleting the words “14 weeks’” and “7 weeks’” and replacing them by the words “16 weeks’” and “8 weeks’”, respectively;
  - (B) by inserting, after subsection (1), the following new subsection –
    - (1A) A female worker who gives birth to twins, triplets or multiple births, or to a premature baby, shall, in addition to the maternity leave specified in subsection (1), be entitled to a 2-week additional maternity leave with pay.
  - (C) in subsection (5), by deleting the words “14 weeks’ leave” and replacing them by the words “16 weeks’ leave”;
  - (D) in subsection (6), by deleting the words “14 weeks’ leave” and replacing them by the words “16 weeks’ leave”;
- (vii) in section 52A, by repealing subsection (1) and replacing it by the following subsection –
  - (1) Any employer who has in his employment more than 250 workers shall, on such terms and conditions as may be prescribed, provide, free of charge, childcare facilities to a worker whose child is aged not more than 3 years.
- (viii) in section 53, by repealing subsection (1) and replacing it by the following subsection –
  - (1) Where the spouse of a male worker, who is in the continuous employment for a period of 12 consecutive months, gives birth to a child or where the worker or his spouse adopts a child aged less than 12 months, the male

worker shall be entitled to a paternity leave of 4 consecutive weeks with pay.

(e) in section 63, by adding the following new subsection –

(7) An employer who intends to terminate the employment of a migrant worker and to repatriate him shall, before the date of the repatriation –

- (a) give at least 20 working days' written notice to the supervising officer of the Ministry responsible for the subject of employment;
- (b) pay the worker any unpaid remuneration; and
- (c) ensure that the worker has been paid all benefits to which he is entitled under any other enactment.

(f) in section 64, in subsection (1), by inserting, after paragraph (b), the following new paragraph –

(ba) a worker's absence from work during paternity leave;

(g) in section 123, in subsection (1)(g), by inserting, after the words "57(2)," , the words "63(7)," .

## **96. Revocation**

The Customs Tariff (Purchase of Another Duty Exempted Motor Vehicle Before Expiry of 3 or 4 Years From Date of Exemption) Regulations 2021 are revoked.

## **97. Commencement**

(1) Section 3 shall be deemed to have come into operation on 1 September 2022.

(2) Sections 8, 12(a), (b) and (f), 23 except for (a)(i) and (d)(i), 35(d), 40, 43(a) and (d), 49(d), (f), (g) and (h), 59, 63 except for (b)(ii), 73(g) and 79 except for (a)(i) shall come into operation on a date to be fixed by Proclamation.

(3) Sections 10, 13, 29(h)(ii), 33(b) and 38(b), (c) and (e) shall come into operation on 1 January 2025.

(4) Sections 18(b), 19(c)(i)(C) and (D), 29(g)(i)(C) and (D), 41(a)(ii), (e)(iv) to (vii) and (l) and 83(b)(iii) and (iv)(A) shall be deemed to have come into operation on 1 July 2024.

(5) Section 19(a) shall be deemed to have come into operation on 13 January 2024.

(6) Sections 19(c)(i)(A) and (B), 29 (a)(i) to (vi) and (viii), (c), (g)(i)(A) and (B) and (h)(i), 34 except for (a), (b) and (j)(iii), 70, 81 and 92(i)(iii), (j)(i)(C) insofar as it relates to sub-items (gb), (gc) and (gd) and (j)(iii) shall come into operation on 1 August 2024.

(7) Section 24(a)(ii) and (d) shall come into operation on 1 December 2024.

(8) Section 29(d)(i) insofar as it relates to subsection (1B) shall be deemed to have come into operation on 6 December 2023.

(9) Section 29(g)(ii)(A) shall be deemed to have come into operation on 6 March 2024.

(10) Section 31(a) shall be deemed to have come into operation in respect of the financial year commencing on 1 July 2024 and in respect of every subsequent financial year.

(11) Sections 34(a) and (b) and 63(b)(ii) shall come into operation on 1 October 2024.

(12) Section 34(j)(iii) shall be deemed to have come into operation on 1 January 2019.

(13) Section 41(a)(i)(A) and (b) shall be deemed to have come into operation in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment.

(14) Section 41(a)(i)(B), (e)(i) and (m)(iii)(E) shall come into operation in respect of the year of assessment commencing on 1 July 2025 and in respect of every subsequent year of assessment.

(15) Section 41(a)(iii), (c), (d) and (n) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2024 and in respect of every subsequent income year.

(16) Section 41(k)(i)(C)(IV) and (iii)(B) shall be deemed to have come into operation on 17 November 2023.

(17) Section 41(m)(i)(A) shall be deemed to have come into operation on 7 June 2024.

(18) Sections 41(m)(i)(B) and 83(a), (b)(ii) and (c) shall be deemed to have come into operation on 1 January 2024.

(19) Section 49(a), (b) and (e) shall come into operation on 6 January 2025.

(20) Sections 66(a) and 87(a) shall be deemed to have come into operation on 1 January 2021.

(21) Section 83(b)(vi)(B) shall be deemed to have come into operation on 1 November 2023.

(22) Section 83(b)(viii) shall be deemed to have come into operation on 1 April 2024.

(23) Section 92(j)(i)(A) shall be deemed to have come into operation on 1 March 2024.

(24) Section 92(k)(iii) insofar as it relates to technical and vocational education and training shall be deemed to have come into operation on 18 September 2023.

(25) Section 92(k)(iv) shall be deemed to have come into operation on 1 August 2023.

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**FIRST SCHEDULE**

[Section 10]

**THIRD SCHEDULE**

[Section 8B]

**(USD)**

(a) a passenger travelling in economy class benefitting standard attributes and services generally provided on board to passengers in that class

1

(b) any other passenger

**Reunion Island, Madagascar,  
Seychelles or Comoros  
(USD)**

**Other  
countries  
(USD)**

Children aged 2 and above but  
below 12 years

25

50

Passengers aged 12 years and  
above

50

100

**SECOND SCHEDULE**  
[Section 19(c)(i)(A) and (B)]

**PART I**

2201.90.10, 2201.90.20, 2201.90.90, 2202.10.12, 2202.99.40, 2202.99.50,  
2202.99.60, 2204.10.90, 2204.21.11, 2204.21.21, 2204.21.29, 2204.21.99,  
2204.22.90, 2204.29.10, 2204.29.99, 2205.10.90, 2205.90.10, 2205.90.90,  
2206.00.10, 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, 3926.90.90

**PART II**

| Heading | H.S. Code  | Description   | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKIYE | UK | CHINA | AfCFTA |    |
|---------|------------|---|------------------|---------|-----------------|------------------|------|------|-------|----------|----|---------|----|-------|--------|----|
|         |            |   |                  | %       | %               | %                | %    | %    | %     | %        | %  | %       | %  | %     | %      |    |
| 22.01   |            | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |    |
|         |            | - Mineral waters and aerated waters:  |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |    |
|         |            | --- Mineral waters:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |    |
|         | 2201.10.12 | ---- In plant-based bottles   | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15      | 15 | 15    | 15     | 15 |
|         |            | --- Aerated waters:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |    |
|         | 2201.10.22 | ---- In plant-based bottles   | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15      | 15 | 15    | 15     | 15 |
|         |            | - Other:  |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |    |
|         | 2201.90.10 | --- Sterile water for use before, during or after operation   | L                | 0       | 0               | 0                | 0    | 0    | 0     | 0        | 0  | 0       | 0  | 0     | 0      | 0  |
|         |            | --- Other:  |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |    |
|         | 2201.90.91 | ---- In plastic bottles   | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15      | 15 | 15    | 15     | 15 |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|------|-------|----------|----|--------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %    | %     | %        | %  | %      | %  | %     | %      |
|         | 2201.90.92 | ---- In plant-based bottles  | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15     | 15 | 15    | 15     |
|         | 2201.90.99 | ---- Other   | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15     | 15 | 15    | 15     |
| 22.02   |            | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:   |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | --- Aerated waters:  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         | 2202.10.12 | ---- In plant-based bottles  | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15     | 15 | 15    | 15     |
|         | 2202.10.13 | ---- In can  | L                | 15      | 0               | 1.5              | 0    | 0    | 15    | 15       | 15 | 15     | 15 | 15    | 15     |
|         |            | - Other:   |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | -- Other:  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         | 2202.99.30 | --- Beverages of milk obtained from nuts of Headings 08.01 and 08.02   | L                | 0       | 0               | 0                | 0    | 0    | 0     | 0        | 0  | 0      | 0  | 0     | 0      |
|         | 2202.99.40 | --- Oat milk   | L                | 0       | 0               | 0                | 0    | 0    | 0     | 0        | 0  | 0      | 0  | 0     | 0      |
|         | 2202.99.50 | --- Rice milk  | L                | 0       | 0               | 0                | 0    | 0    | 0     | 0        | 0  | 0      | 0  | 0     | 0      |
|         | 2202.99.60 | --- Other plant-based milk beverages   | L                | 0       | 0               | 0                | 0    | 0    | 0     | 0        | 0  | 0      | 0  | 0     | 0      |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|------|-------|----------|----|--------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %    | %     | %        | %  | %      | %  | %     | %      |
| 22.04   |            | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | - Sparkling wine:  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | --- Other:   |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         | 2204.10.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2204.10.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2204.10.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2204.10.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         |            | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:   |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |

| Heading | H.S. Code  | Description   | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKIYE | UK | CHINA | AfCFTA |
|---------|------------|---|------------------|---------|-----------------|------------------|------|------|-------|----------|----|---------|----|-------|--------|
|         |            |   |                  | %       | %               | %                | %    | %    | %     | %        | %  | %       | %  | %     | %      |
|         |            | -- In containers holding 2 L or less:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         |            | --- Fortified wine:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         | 2204.21.11 | ---- Obtained by mixing spirits of cane or cane products, in can  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.21.12 | ---- Obtained by mixing spirits of cane or cane products  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.21.13 | ---- Other, in can  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         |            | --- Other:  |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         | 2204.21.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.21.93 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.21.94 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.21.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKIYE | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|------|-------|----------|----|---------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %    | %     | %        | %  | %       | %  | %     | %      |
|         |            | by volume and not more than 18 per cent of alcohol by volume   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         |            | -- In containers holding more than 2 L but not more than 10 L:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         |            | --- Other:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         | 2204.22.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.22.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.22.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         | 2204.22.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
|         |            | -- Other:  |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |
|         |            | --- In bulk for bottling purposes:   |                  |         |                 |                  |      |      |       |          |    |         |    |       |        |

| Heading | H.S. Code  | Description   | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|---|------------------|---------|-----------------|------------------|------|------|-------|----------|----|--------|----|-------|--------|
|         |            |   |                  | %       | %               | %                | %    | %    | %     | %        | %  | %      | %  | %     | %      |
|         | 2204.29.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume                | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2204.29.19 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                        | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         |            | --- Other:  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         | 2204.29.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2204.29.93 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2204.29.94 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2204.29.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                 | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|--------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %   | %     | %        | %  | %      | %  | %     | %      |
| 22.05   |            | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.  |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         |            | - In containers holding 2 L or less:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         |            | --- Other:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         | 2205.10.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2205.10.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2205.10.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2205.10.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         |            | - Other:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |



| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|--------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %   | %     | %        | %  | %      | %  | %     | %      |
|         |            | --- In bulk for bottling purposes:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         | 2205.90.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume         | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2205.90.19 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                 | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         |            | --- Other:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         | 2205.90.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2205.90.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2205.90.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TÜRKIYE | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %   | %     | %        | %  | %       | %  | %     | %      |
|         | 2205.90.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0       | 0  | 3     | 15     |
| 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. |                  |         |                 |                  |      |     |       |          |    |         |    |       |        |
|         |            | --- Fruit wine:  |                  |         |                 |                  |      |     |       |          |    |         |    |       |        |
|         | 2206.00.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can   | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0       | 0  | 15    | 15     |
|         | 2206.00.12 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0       | 0  | 15    | 15     |
|         | 2206.00.13 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can   | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0       | 0  | 15    | 15     |

| Heading | H.S. Code  | Description   | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|---|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|--------|----|-------|--------|
|         |            |   |                  | %       | %               | %                | %    | %   | %     | %        | %  | %      | %  | %     | %      |
|         | 2206.00.19 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                     | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         |            | --- Made wine and fortified made wine:  |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         | 2206.00.61 | ---- Made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.62 | ---- Other made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume   | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.63 | ---- Made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.64 | ---- Other made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume           | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.65 | ---- Fortified made wine  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.66 | ---- Fortified made wine obtained by mixing spirits of cane or cane   | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 15    | 15     |

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|---------|------------|---|------------------|---------|-----------------|------------------|------|------|-------|----------|----|--------|----|-------|--------|
|         |            |   |                  | %       | %               | %                | %    | %    | %     | %        | %  | %      | %  | %     | %      |
|         |            | products  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | --- Island wine and fortified Island wine:  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         | 2206.00.71 | ---- Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.72 | ---- Other Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume   | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.73 | ---- Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.74 | ---- Other Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume           | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.75 | ---- Fortified Island wine  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.76 | ---- Fortified island wine obtained by mixing spirits of cane or cane products  | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         |            |   |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|--------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %   | %     | %        | %  | %      | %  | %     | %      |
|         |            | --- Admixed wine and fortified admixed wine:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |
|         | 2206.00.81 | ---- Admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.82 | ---- Other admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume   | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.83 | ---- Admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.84 | ---- Other admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume           | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.85 | ---- Fortified admixed wine  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 3     | 15     |
|         | 2206.00.86 | ---- Fortified admixed wine obtained by mixing spirits of cane or cane products  | L                | 15      | 0               | 1.5              | 0    | 0   | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         |            | --- Other:   |                  |         |                 |                  |      |     |       |          |    |        |    |       |        |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IO C | INDIA | PAKISTAN | EC | TURKEY | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|------|-------|----------|----|--------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %    | %     | %        | %  | %      | %  | %     | %      |
|         | 2206.00.91 | ---- Wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can   | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2206.00.92 | ---- Other wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume   | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2206.00.93 | ---- Wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can   | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2206.00.94 | ---- Other wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume   | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
|         | 2206.00.95 | ---- Other, in can   | L                | 15      | 0               | 1.5              | 0    | 0    | 3     | 15       | 0  | 0      | 0  | 15    | 15     |
| 33.04   |            | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.<br>- Other: |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |
|         |            | -- Other:  |                  |         |                 |                  |      |      |       |          |    |        |    |       |        |

| Heading | H.S. Code  | Description  | Statistical unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TURKIYE | UK | CHINA | AfCFTA |
|---------|------------|--|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|
|         |            |  |                  | %       | %               | %                | %    | %   | %     | %        | %  | %       | %  | %     | %      |
|         | 3304.99.20 | --- Baby lotions   | kg               | 0       | 0               | 0                | 0    | 0   | 0     | 0        | 0  | 0       | 0  | 0     | 0      |
| 39.26   |            | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. |                  |         |                 |                  |      |     |       |          |    |         |    |       |        |
|         |            | - Other:   |                  |         |                 |                  |      |     |       |          |    |         |    |       |        |
|         |            | --- Other:   |                  |         |                 |                  |      |     |       |          |    |         |    |       |        |
|         | 3926.90.91 | ---- Seedling trays  | kg               | 0       | 0               | 0                | 0    | 0   | 0     | 0        | 0  | 0       | 0  | 0     | 0      |
|         | 3926.90.92 | ---- Plant pots  | kg               | 0       | 0               | 0                | 0    | 0   | 0     | 0        | 0  | 0       | 0  | 0     | 0      |
|         | 3926.90.99 | ---- Other   | kg               | 0       | 0               | 0                | 0    | 0   | 0     | 0        | 0  | 0       | 0  | 0     | 0      |
|         | 6702.10.20 | --- Garlands   | kg               | 0       | 0               | 0                | 0    | 0   | 0     | 0        | 0  | 0       | 0  | 0     | 0      |
|         | 6702.90.20 | --- Garlands   | kg               | 0       | 0               | 0                | 0    | 0   | 0     | 0        | 0  | 0       | 0  | 0     | 0      |

**THIRD SCHEDULE**  
[Section 19(c)(i)(C) and (D)]

**PART I**

8702.10.91, 8702.10.99, 8702.90.91, 8702.90.99

**PART II**

| S. Code    | Description   | Statistical Unit | General | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TÜRKIYE | UK | CH |
|------------|---|------------------|---------|-----------------|------------------|------|-----|-------|----------|----|---------|----|----|
|            |   |                  | %       | %               | %                | %    | %   | %     | %        | %  | %       | %  |    |
|            | Motor vehicles for the transport of ten or more persons, including the driver.              |                  |         |                 |                  |      |     |       |          |    |         |    |    |
|            | - With only compression-ignition internal combustion piston engine (diesel or semi-diesel): |                  |         |                 |                  |      |     |       |          |    |         |    |    |
|            | --- Other:  |                  |         |                 |                  |      |     |       |          |    |         |    |    |
| 8702.10.91 | ---- New  | U                | 5       | 0               | 0.5              | 0    | 0   | 0     | 5        | 0  | 0       | 0  |    |
| 8702.10.99 | ---- Second-hand  | U                | 5       | 0               | 0.5              | 0    | 0   | 0     | 5        | 0  | 0       | 0  |    |
|            | - Other:  |                  |         |                 |                  |      |     |       |          |    |         |    |    |
|            | --- Other:  |                  |         |                 |                  |      |     |       |          |    |         |    |    |
| 8702.90.91 | ---- New  | U                | 5       | 0               | 0.5              | 0    | 0   | 0     | 5        | 5  | 0       | 5  |    |
| 8702.90.99 | ---- Second-hand  | U                | 5       | 0               | 0.5              | 0    | 0   | 0     | 5        | 5  | 0       | 5  |    |



**FOURTH SCHEDULE**  
[Section 29(g)(i)(A) and (B)]

**PART I**

2201.90.10, 2202.10.12, 2202.99.40, 2202.99.50, 2202.99.60, 2204.10.90,  
2204.21.11, 2204.21.21, 2204.21.29, 2204.21.99, 2204.22.90, 2204.29.10,  
2204.29.99, 2205.10.90, 2205.90.10, 2205.90.90, 2206.00.10, 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

**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 |
|          |            | - Mineral waters and aerated waters: |                  |                        |                     |
|          |            |                                      |                  |                        |                     |
|          |            | --- Mineral waters:                  |                  |                        |                     |
|          |            |                                      |                  |                        |                     |
|          | 2201.10.12 | ---- In plant-based bottles          | L                | Specific duty per unit | 0%                  |
|          | 2201.10.19 | ---- Other                           | L                | Specific duty per unit | 0%                  |
|          |            |                                      |                  |                        |                     |
|          |            | --- Aerated waters:                  |                  |                        |                     |
|          |            |                                      |                  |                        |                     |
|          | 2201.10.22 | ---- In plant-based bottles          | L                | Specific duty per unit | 0%                  |
|          | 2201.10.29 | ---- Other                           | L                | Specific duty per unit | 0%                  |
|          |            |                                      |                  |                        |                     |
|          |            | - Other:                             |                  |                        |                     |
|          |            |                                      |                  |                        |                     |
|          |            | --- Other:                           |                  |                        |                     |
|          | 2201.90.91 | ---- In plastic bottles              | L                | Specific duty per unit | Rs 2 per unit       |

| Column 1 |            | Column 2   | Column 3         | Column 4                        | Column 5                                    |
|----------|------------|--|------------------|---------------------------------|---|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                    | Rate of Excise Duty                         |
|          | 2201.90.92 | ---- In plant-based bottles  | L                | Specific duty per unit          | 0%  |
|          | 2201.90.99 | ---- Other   | L                | Specific duty per unit          | 0%  |
| 22.02    |            | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. |                  |                                 |   |
|          |            | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:   |                  |                                 |   |
|          |            | --- Aerated waters:  |                  |                                 |   |
|          | 2202.10.12 | ---- In plant-based bottles  | L                | Specific duty per gram/per unit | 6 cents per gram of sugar                   |
|          | 2202.10.13 | ---- In can  | L                | Specific duty per gram/per unit | 6 cents per gram of sugar plus Rs 2 per can |
|          |            | - Other:   |                  |                                 |   |
|          |            | -- Other:  |                  |                                 |   |
|          | 2202.99.30 | --- Beverages of milk obtained from nuts of Headings 08.01 and 08.02   | L                | Specific duty per gram          | 6 cents per gram of sugar                   |
|          | 2202.99.40 | --- Oat milk   | L                | 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                   |
|          | 2202.99.50 | --- Rice milk  | L                | Specific duty per gram           | 6 cents per gram of sugar             |
|          | 2202.99.60 | --- Other plant-based milk beverages   | L                | Specific duty per gram           | 6 cents per gram of sugar             |
|          |            |  |                  |                                  |                                       |
| 22.04    |            | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.  |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          |            | - Sparkling wine:  |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          |            | --- Other:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          | 2204.10.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 186 per litre plus Rs 2 per can    |
|          | 2204.10.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 186 per litre                      |
|          | 2204.10.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 258.25 per litre plus Rs 2 per can |
|          | 2204.10.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | Specific duty per litre          | Rs 258.25 per litre                   |
|          |            |  |                  |                                  |                                       |
|          |            | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:   |                  |                                  |                                       |
|          |            | -- In containers holding 2 L or less:  |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |

| Column 1 |            | Column 2  | Column 3         | Column 4                         | Column 5                              |
|----------|------------|---|------------------|----------------------------------|---------------------------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                     | Rate of Excise Duty                   |
|          |            | --- Fortified wine:   |                  |                                  |                                       |
|          |            |   |                  |                                  |                                       |
|          | 2204.21.11 | ---- Obtained by mixing spirits of cane or cane products, in can  | L                | Specific duty per litre/per unit | Rs 306.75 per litre plus Rs 2 per can |
|          | 2204.21.12 | ---- Obtained by mixing spirits of cane or cane products  | L                | Specific duty per litre          | Rs 306.75 per litre                   |
|          | 2204.21.13 | ---- Other, in can  | L                | Specific duty per litre/per unit | Rs 306.75 per litre plus Rs 2 per can |
|          |            |   |                  |                                  |                                       |
|          |            | --- Other:  |                  |                                  |                                       |
|          |            |   |                  |                                  |                                       |
|          | 2204.21.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 186 per litre plus Rs 2 per can    |
|          | 2204.21.93 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume         | L                | Specific duty per litre          | Rs 186 per litre                      |
|          | 2204.21.94 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 258.25 per litre plus Rs 2 per can |
|          | 2204.21.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                 | L                | Specific duty per litre          | Rs 258.25 per litre                   |
|          |            |   |                  |                                  |                                       |
|          |            | -- In containers holding more than 2 L but not more than 10 L:  |                  |                                  |                                       |
|          |            |   |                  |                                  |                                       |
|          |            | --- 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                   |
|          | 2204.22.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can        | L                | Specific duty per litre/per unit | Rs 186 per litre plus Rs 2 per can    |
|          | 2204.22.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume         | L                | Specific duty per litre          | Rs 186 per litre                      |
|          | 2204.22.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can                | L                | Specific duty per litre/per unit | Rs 258.25 per litre plus Rs 2 per can |
|          | 2204.22.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                 | L                | Specific duty per litre          | Rs 258.25 per litre                   |
|          |            |   |                  |                                  |                                       |
|          |            | -- Other:   |                  |                                  |                                       |
|          |            |   |                  |                                  |                                       |
|          |            | --- In bulk for bottling purposes:  |                  |                                  |                                       |
|          |            |   |                  |                                  |                                       |
|          | 2204.29.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume                | L                | Specific duty per litre          | Rs 106 per litre                      |
|          | 2204.29.19 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                        | L                | Specific duty per litre          | Rs 147.40 per litre                   |
|          |            |   |                  |                                  |                                       |
|          |            | --- Other:  |                  |                                  |                                       |
|          |            |   |                  |                                  |                                       |
|          | 2204.29.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 186 per litre plus Rs 2 per can    |

| Column 1 |            | Column 2   | Column 3         | Column 4                         | Column 5                              |
|----------|------------|--|------------------|----------------------------------|---------------------------------------|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                     | Rate of Excise Duty                   |
|          | 2204.29.93 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 186 per litre                      |
|          | 2204.29.94 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can  | L                | Specific duty per litre/per unit | Rs 258.25 per litre plus Rs 2 per can |
|          | 2204.29.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | Specific duty per litre          | Rs 258.25 per litre                   |
|          |            |  |                  |                                  |                                       |
| 22.05    |            | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.  |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          |            | - In containers holding 2 L or less:   |                  |                                  |                                       |
|          |            | --- Other:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          | 2205.10.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 186 per litre plus Rs 2 per can    |
|          | 2205.10.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 186 per litre                      |
|          | 2205.10.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 258.25 per litre plus Rs 2 per can |
|          | 2205.10.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | Specific duty per litre          | Rs 258.25 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                   |
|          |            | - Other:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          |            | --- In bulk for bottling purposes:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          | 2205.90.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume         | L                | Specific duty per litre          | Rs 106 per litre                      |
|          | 2205.90.19 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume                 | L                | Specific duty per litre          | Rs 147.40 per litre                   |
|          |            |  |                  |                                  |                                       |
|          |            | --- Other:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          | 2205.90.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 186 per litre plus Rs 2 per can    |
|          | 2205.90.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 186 per litre                      |
|          | 2205.90.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 258.25 per litre plus Rs 2 per can |
|          | 2205.90.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume          | L                | Specific duty per litre          | Rs 258.25 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                  |
| 22.06    |            | 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. |                  |                                  |                                      |
|          |            | --- Fruit wine:  |                  |                                  |                                      |
|          |            |  |                  |                                  |                                      |
|          | 2206.00.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can   | L                | Specific duty per litre/per unit | Rs 31 per litre plus Rs 2 per can    |
|          | 2206.00.12 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 31 per litre                      |
|          | 2206.00.13 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can   | L                | Specific duty per litre/per unit | Rs 42.75 per litre plus Rs 2 per can |
|          | 2206.00.19 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 42.75 per litre                   |
|          |            |  |                  |                                  |                                      |
|          |            | --- Made wine and fortified made wine:   |                  |                                  |                                      |
|          |            |  |                  |                                  |                                      |
|          | 2206.00.61 | ---- Made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can  | L                | Specific duty per litre/per unit | Rs 66 per litre plus Rs 2 per can    |
|          | 2206.00.62 | ---- Other made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume  | L                | Specific duty per litre          | Rs 66 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                  |
|          | 2206.00.63 | ---- Made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can           | L                | Specific duty per litre/per unit | Rs 91.65 per litre plus Rs 2 per can |
|          | 2206.00.64 | ---- Other made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume             | L                | Specific duty per litre          | Rs 91.65 per litre                   |
|          | 2206.00.65 | ---- Fortified made wine  | L                | Specific duty per litre          | Rs 142.45 per litre                  |
|          | 2206.00.66 | ---- Fortified made wine obtained by mixing spirits of cane or cane products  | L                | Specific duty per litre          | Rs 142.45 per litre                  |
|          |            |   |                  |                                  |                                      |
|          |            | --- Island wine and fortified Island wine:  |                  |                                  |                                      |
|          |            |   |                  |                                  |                                      |
|          | 2206.00.71 | ---- Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 31 per litre plus Rs 2 per can    |
|          | 2206.00.72 | ---- Other Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume   | L                | Specific duty per litre          | Rs 31 per litre                      |
|          | 2206.00.73 | ---- Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 42.75 per litre plus Rs 2 per can |
|          | 2206.00.74 | ---- Other Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume           | L                | Specific duty per litre          | Rs 42.75 per litre                   |
|          | 2206.00.75 | ---- Fortified Island wine  | L                | Specific duty per litre          | Rs 91.65 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                   |
|          | 2206.00.76 | ---- Fortified island wine obtained by mixing spirits of cane or cane products   | L                | Specific duty per litre          | Rs 91.65 per litre                    |
|          |            | --- Admixed wine and fortified admixed wine:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          | 2206.00.81 | ---- Admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L                | Specific duty per litre/per unit | Rs 80 per litre plus Rs 2 per can     |
|          | 2206.00.82 | ---- Other admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume   | L                | Specific duty per litre          | Rs 80 per litre                       |
|          | 2206.00.83 | ---- Admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 111.45 per litre plus Rs 2 per can |
|          | 2206.00.84 | ---- Other admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume           | L                | Specific duty per litre          | Rs 111.45 per litre                   |
|          | 2206.00.85 | ---- Fortified admixed wine  | L                | Specific duty per litre          | Rs 167.20 per litre                   |
|          | 2206.00.86 | ---- Fortified admixed wine obtained by mixing spirits of cane or cane products  | L                | Specific duty per litre          | Rs 167.20 per litre                   |
|          |            | --- Other:   |                  |                                  |                                       |
|          |            |  |                  |                                  |                                       |
|          | 2206.00.91 | ---- Wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can         | L                | Specific duty per litre/per unit | Rs 133 per litre plus Rs 2 per can    |

| Column 1 |            | Column 2   | Column 3         | Column 4                         | Column 5                              |
|----------|------------|--|------------------|----------------------------------|---------------------------------------|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                     | Rate of Excise Duty                   |
|          | 2206.00.92 | ---- Other wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L                | Specific duty per litre          | Rs 133 per litre                      |
|          | 2206.00.93 | ---- Wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can       | L                | Specific duty per litre/per unit | Rs 184.20 per litre plus Rs 2 per can |
|          | 2206.00.94 | ---- Other wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume         | L                | Specific duty per litre          | Rs 184.20 per litre                   |
|          | 2206.00.95 | ---- Other, in can   | L                | Specific duty per litre/per unit | Rs 184.20 per litre plus Rs 2 per can |

## FIFTH SCHEDULE

[Section 29(g)(i)(C) and (D)]

### PART I

8703.21.19, 8703.21.99, 8703.22.13, 8703.22.19, 8703.22.93, 8703.22.99,  
 8703.23.13, 8703.23.14, 8703.23.19, 8703.23.93, 8703.23.94, 8703.23.99,  
 8703.24.19, 8703.24.99, 8703.31.15, 8703.31.16, 8703.31.19, 8703.31.95,  
 8703.31.96, 8703.31.99, 8703.32.13, 8703.32.14, 8703.32.19, 8703.32.93,  
 8703.32.94, 8703.32.99, 8703.33.19, 8703.33.99, 8704.21.11, 8704.21.12,  
 8704.21.13, 8704.21.14, 8704.21.21, 8704.21.29, 8704.21.31, 8704.21.32,  
 8704.21.33, 8704.21.34, 8704.21.35, 8704.21.41, 8704.21.42, 8704.21.43,  
 8704.21.44, 8704.21.45, 8704.21.51, 8704.21.52, 8704.21.53, 8704.21.54,  
 8704.21.55, 8704.21.56, 8704.21.57, 8704.21.58, 8704.21.59, 8704.22.11,  
 8704.22.19, 8704.22.91, 8704.22.99, 8704.23.11, 8704.23.19, 8704.23.91,  
 8704.23.99, 8704.31.11, 8704.31.12, 8704.31.13, 8704.31.14, 8704.31.21,  
 8704.31.29, 8704.31.31, 8704.31.32, 8704.31.33, 8704.31.34, 8704.31.35,  
 8704.31.41, 8704.31.42, 8704.31.43, 8704.31.44, 8704.31.45, 8704.31.51,  
 8704.31.52, 8704.31.53, 8704.31.54, 8704.31.55, 8704.31.56, 8704.31.57,  
 8704.31.58, 8704.31.59, 8704.32.11, 8704.32.19, 8704.32.91, 8704.32.99,  
 8704.90.19, 8704.90.90

### 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 |
| 87.03    |           | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. |                  |              |                     |
|          |           | - Other vehicles, with only spark-ignition internal combustion piston engine:  |                  |              |                     |
|          |           | -- Of a cylinder capacity not exceeding 1,000 cc:  |                  |              |                     |
|          |           | --- New:   |                  |              |                     |
|          |           |  |                  |              |                     |

| Column 1 |            | Column 2  | Column 3         | Column 4                           | Column 5            |
|----------|------------|---|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8703.21.19 | ---- Other  | U                | Ad valorem or value at importation | 20%                 |
|          |            |   |                  |                                    |                     |
|          |            | --- Second-hand:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.21.99 | ---- Other  | U                | Ad valorem or value at importation | 20%                 |
|          |            |   |                  |                                    |                     |
|          |            | -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | --- New:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.22.13 | ---- Of a cylinder capacity not exceeding 1,250 cc                        | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.22.19 | ---- Other  | U                | Ad valorem or value at importation | 30%                 |
|          |            |   |                  |                                    |                     |
|          |            | --- Second-hand:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.22.93 | ---- Of a cylinder capacity not exceeding 1,250 cc                        | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.22.99 | ---- Other  | U                | Ad valorem or value at importation | 30%                 |
|          |            |   |                  |                                    |                     |
|          |            | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | --- New:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.23.13 | ---- Of a cylinder capacity not exceeding 1,600 cc                        | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.23.14 | ---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc | U                | Ad valorem or value at importation | 40%                 |

| Column 1 |            | Column 2  | Column 3         | Column 4                           | Column 5            |
|----------|------------|---|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8703.23.19 | ---- Other  | U                | Ad valorem or value at importation | 55%                 |
|          |            |   |                  |                                    |                     |
|          |            | --- Second-hand:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.23.93 | ---- Of a cylinder capacity not exceeding 1,600 cc  | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.23.94 | ---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc                                   | U                | Ad valorem or value at importation | 40%                 |
|          | 8703.23.99 | ---- Other  | U                | Ad valorem or value at importation | 55%                 |
|          |            |   |                  |                                    |                     |
|          |            | -- Of a cylinder capacity exceeding 3,000 cc:   |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | --- New:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.24.19 | ---- Other  | U                | Ad valorem or value at importation | 55%                 |
|          |            |   |                  |                                    |                     |
|          |            | --- Second-hand:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.24.99 | ---- Other  | U                | Ad valorem or value at importation | 55%                 |
|          |            |   |                  |                                    |                     |
|          |            | - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | -- Of a cylinder capacity not exceeding 1,500 cc:   |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | --- New:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8703.31.15 | ---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc                                     | U                | Ad valorem or value at importation | 20%                 |

| Column 1 |            | Column 2  | Column 3         | Column 4                           | Column 5            |
|----------|------------|---|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8703.31.16 | ---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.31.19 | ---- Other  | U                | Ad valorem or value at importation | 30%                 |
|          |            | --- Second-hand:  |                  |                                    |                     |
|          | 8703.31.95 | ---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc   | U                | Ad valorem or value at importation | 20%                 |
|          | 8703.31.96 | ---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.31.99 | ---- Other  | U                | Ad valorem or value at importation | 30%                 |
|          |            | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:  |                  |                                    |                     |
|          |            | --- New:  |                  |                                    |                     |
|          | 8703.32.13 | ---- Of a cylinder capacity not exceeding 1,600 cc                        | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.32.14 | ---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc | U                | Ad valorem or value at importation | 40%                 |
|          | 8703.32.19 | ---- Other  | U                | Ad valorem or value at importation | 55%                 |
|          |            | --- Second-hand:  |                  |                                    |                     |
|          | 8703.32.93 | ---- Of a cylinder capacity not exceeding 1,600 cc                        | U                | Ad valorem or value at importation | 30%                 |
|          | 8703.32.94 | ---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc | U                | Ad valorem or value at importation | 40%                 |

| Column 1 |            | Column 2   | Column 3         | Column 4                           | Column 5            |
|----------|------------|--|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8703.32.99 | ---- Other   | U                | Ad valorem or value at importation | 55%                 |
|          |            | -- Of a cylinder capacity exceeding 2,500 cc:  |                  |                                    |                     |
|          |            | --- New:   |                  |                                    |                     |
|          | 8703.33.19 | ---- Other   | U                | Ad valorem or value at importation | 55%                 |
|          |            | --- Second-hand:   |                  |                                    |                     |
|          | 8703.33.99 | ---- Other   | U                | Ad valorem or value at importation | 55%                 |
| 87.04    |            | Motor vehicles for the transport of goods.   |                  |                                    |                     |
|          |            | - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): |                  |                                    |                     |
|          |            | -- g.v.w. not exceeding 5 tonnes:  |                  |                                    |                     |
|          |            | --- Trucks of the pick-up type with single or double space cabin:                                  |                  |                                    |                     |
|          | 8704.21.11 | ---- New, with single space cabin  | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.21.12 | ---- New, with double space cabin  | U                | Ad valorem or value at importation | 10%                 |
|          | 8704.21.13 | ---- Second-hand, with single space cabin  | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.21.14 | ---- Second-hand, with double space cabin  | U                | Ad valorem or value at importation | 10%                 |



| Column 1 |            | Column 2  | Column 3         | Column 4                           | Column 5            |
|----------|------------|---|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          |            | --- Lorries:  |                  |                                    |                     |
|          | 8704.21.21 | ---- New  | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.21.29 | ---- Second-hand  | U                | Ad valorem or value at importation | 5%                  |
|          |            | --- Motor vans, new:  |                  |                                    |                     |
|          | 8704.21.31 | ---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.21.32 | ---- Other, of a cylinder capacity not exceeding 1,250 cc   | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.21.33 | ---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc  | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.21.34 | ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc  | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.21.35 | ---- Other, of a cylinder capacity exceeding 2,000 cc   | U                | Ad valorem or value at importation | 55%                 |
|          |            | --- Motor vans, Second-hand:  |                  |                                    |                     |
|          | 8704.21.41 | ---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons  | U                | Ad valorem or value at importation | 5%                  |

| Column 1 |            | Column 2   | Column 3         | Column 4                           | Column 5            |
|----------|------------|--|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8704.21.42 | ---- Other, of a cylinder capacity not exceeding 1,250 cc                        | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.21.43 | ---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.21.44 | ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.21.45 | ---- Other, of a cylinder capacity exceeding 2,000 cc                            | U                | Ad valorem or value at importation | 55%                 |
|          |            |  |                  |                                    |                     |
|          |            | --- Chassis, fitted with engine and cabin only:                                  |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.21.51 | ---- For motor vehicles of HS Codes 8704.21.11, 8704.21.21 and 8704.21.31        | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.21.52 | ---- For motor vehicles of HS Codes 8704.21.32 and 8704.21.33                    | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.21.53 | ---- For motor vehicles of HS Codes 8704.21.13, 8704.21.29 and 8704.21.41        | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.21.54 | ---- For motor vehicles of HS Codes 8704.21.42 and 8704.21.43                    | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.21.55 | ---- For motor vehicles of H. S. Code 8704.21.12                                 | U                | Ad valorem or value at importation | 10%                 |
|          | 8704.21.56 | ---- For motor vehicles of HS Code 8704.21.34                                    | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.21.57 | ---- For motor vehicles of H. S. Code 8704.21.14                                 | U                | Ad valorem or value at importation | 10%                 |
|          | 8704.21.58 | ---- For motor vehicles of HS Code 8704.21.44                                    | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.21.59 | ---- For motor vehicles of HS Codes 8704.21.35 and 8704.21.45                    | U                | Ad valorem or value at importation | 55%                 |
|          |            |  |                  |                                    |                     |

| Column 1 |            | Column 2   | Column 3         | Column 4                           | Column 5            |
|----------|------------|--|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          |            | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:    |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          |            | --- Chassis, fitted with engine and cabin only:              |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.22.11 | ---- For motor vehicles of H.S. Code 8704.22.91              | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.22.19 | ---- For motor vehicles of H.S. Code 8704.22.99              | U                | Ad valorem or value at importation | 5%                  |
|          |            |  |                  |                                    |                     |
|          |            | --- Other:   |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.22.91 | ---- New   | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.22.99 | ---- Second-hand   | U                | Ad valorem or value at importation | 5%                  |
|          |            |  |                  |                                    |                     |
|          |            | -- g.v.w. exceeding 20 tonnes:                               |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          |            | --- Chassis, fitted with engine and cabin only:              |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.23.11 | ---- For motor vehicles of H.S. Code 8704.23.91              | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.23.19 | ---- For motor vehicles of H.S. Code 8704.23.99              | U                | Ad valorem or value at importation | 5%                  |
|          |            |  |                  |                                    |                     |
|          |            | --- Other:   |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.23.91 | ---- New   | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.23.99 | ---- Second-hand   | U                | Ad valorem or value at importation | 5%                  |
|          |            |  |                  |                                    |                     |
|          |            | - Other, with only spark-ignition internal combustion piston |                  |                                    |                     |

| Column 1 |            | Column 2  | Column 3         | Column 4                           | Column 5            |
|----------|------------|---|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          |            | engine:   |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | -- g.v.w. not exceeding 5 tonnes:   |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          |            | --- Trucks of the pick-up type with single or double space cabin:   |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8704.31.11 | ---- New, with single space cabin   | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.31.12 | ---- New, with double space cabin   | U                | Ad valorem or value at importation | 10%                 |
|          | 8704.31.13 | ---- Second-hand, with single space cabin   | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.31.14 | ---- Second-hand, with double space cabin   | U                | Ad valorem or value at importation | 10%                 |
|          |            |   |                  |                                    |                     |
|          |            | --- Lorries:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8704.31.21 | ---- New  | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.31.29 | ---- Second-hand  | U                | Ad valorem or value at importation | 5%                  |
|          |            |   |                  |                                    |                     |
|          |            | --- Motor vans, new:  |                  |                                    |                     |
|          |            |   |                  |                                    |                     |
|          | 8704.31.31 | ---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.31.32 | ---- Other, of a cylinder capacity not exceeding 1,250 cc   | U                | Ad valorem or value at importation | 30%                 |

| Column 1 |            | Column 2   | Column 3         | Column 4                           | Column 5            |
|----------|------------|--|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods  | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8704.31.33 | ---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc   | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.31.34 | ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc   | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.31.35 | ---- Other, of a cylinder capacity exceeding 2,000 cc  | U                | Ad valorem or value at importation | 55%                 |
|          |            |  |                  |                                    |                     |
|          |            | --- Motor vans, Second-hand:   |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.31.41 | ---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.31.42 | ---- Other, of a cylinder capacity not exceeding 1,250 cc  | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.31.43 | ---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc   | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.31.44 | ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc   | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.31.45 | ---- Other, of a cylinder capacity exceeding 2,000 cc  | U                | Ad valorem or value at importation | 55%                 |
|          |            |  |                  |                                    |                     |
|          |            | --- Chassis, fitted with engine and cabin only:  |                  |                                    |                     |
|          |            |  |                  |                                    |                     |
|          | 8704.31.51 | ---- For motor vehicles of HS Codes 8704.31.11, 8704.31.21 and 8704.31.31  | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.31.52 | ---- For motor vehicles of HS Codes 8704.31.32 and 8704.31.33  | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.31.53 | ---- For motor vehicles of HS Codes 8704.31.13, 8704.31.29 and 8704.31.41  | U                | Ad valorem or value at importation | 5%                  |

| Column 1 |            | Column 2  | Column 3         | Column 4                           | Column 5            |
|----------|------------|---|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods   | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8704.31.54 | ---- For motor vehicles of HS Codes 8704.31.42 and 8704.31.43 | U                | Ad valorem or value at importation | 30%                 |
|          | 8704.31.55 | ---- For motor vehicles of H. S. Code 8704.31.12              | U                | Ad valorem or value at importation | 10%                 |
|          | 8704.31.56 | ---- For motor vehicles of H. S. Code 8704.31.14              | U                | Ad valorem or value at importation | 10%                 |
|          | 8704.31.57 | ---- For motor vehicles of HS Code 8704.31.34                 | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.31.58 | ---- For motor vehicles of HS Code 8704.31.44                 | U                | Ad valorem or value at importation | 40%                 |
|          | 8704.31.59 | ---- For motor vehicles of HS Codes 8704.31.35 and 8704.31.45 | U                | Ad valorem or value at importation | 55%                 |
|          |            | -- g.v.w. exceeding 5 tonnes:                                 |                  |                                    |                     |
|          |            | --- Chassis, fitted with engine and cabin only:               |                  |                                    |                     |
|          | 8704.32.11 | ---- For motor vehicles of HS Code 8704.32.91                 | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.32.19 | ---- For motor vehicles of HS Code 8704.32.99                 | U                | Ad valorem or value at importation | 5%                  |
|          |            | --- Other:  |                  |                                    |                     |
|          | 8704.32.91 | ---- New  | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.32.99 | ---- Second-hand  | U                | Ad valorem or value at importation | 5%                  |
|          |            | - Other:  |                  |                                    |                     |
|          |            | --- New:  |                  |                                    |                     |

| Column 1 |            | Column 2        | Column 3         | Column 4                           | Column 5            |
|----------|------------|-----------------|------------------|------------------------------------|---------------------|
| Heading  | H.S. Code  | Excisable Goods | Statistical Unit | Taxable Base                       | Rate of Excise Duty |
|          | 8704.90.19 | ---- Other      | U                | Ad valorem or value at importation | 5%                  |
|          | 8704.90.90 | --- Second-hand | U                | Ad valorem or value at importation | 5%                  |

**SIXTH SCHEDULE**

[Section 29(i)]

**EIGHTH SCHEDULE**

[Section 3F]

**PART I – EXCISABLE GOODS**

Cigarettes of HS Codes 2402.20.00 and 2402.90.90

**PART II – FORMULA**

$$AQ = (TQ \div 9) \times 3$$

Where –

AQ is the allowable quantity in units;

TQ is the total quantity in units of excisable goods that a manufacturer or importer has entered for home consumption during the period starting on 1 July of the financial year comprising the controlled period up to the day prior to the start of the controlled period.

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**SEVENTH SCHEDULE**

[Section 53(i)]

**SECOND SCHEDULE**

[Section 14(1)]

**IN THE DISTRICT COURT OF .....**

**DECLARATION OF ASSETS**

**UNDER THE MAURITIUS REVENUE AUTHORITY ACT**

I, ..... (name), bearing National Identity Card no. .... being an officer/employee\* of the Mauritius Revenue Authority, employee no. ...., holding the post of ....., registered under Tax Account Number ..... and residing at ..... (address) make oath/solemnly affirm/declare\* that –

1. I am unmarried\* or widowed\* or divorced\* from Mr/Mrs ..... (name), holder of National Identity Card no. .... or married\* since ..... (date of marriage) to Mr/Miss ..... (name), holder of National Identity Card no. ...., unemployed/employed as ..... and registered under Tax Account Number .....

2. My children are as follows –

|     | <b>Name</b> | <b>National Identity Card no.</b> |
|-----|-------------|-----------------------------------|
| (a) | .....       | .....                             |
| (b) | .....       | .....                             |
| (c) | .....       | .....                             |

3. My assets and those of my spouse, minor children in Mauritius and outside Mauritius are as follows –

**(Rs)**

(a) immovable property (at cost inclusive of renovation/ additional works carried out)

Description..... Location .....

Purchased       Inherited       Gifted

√ *Tick as appropriate*

(b) vehicles/machinery (at cost inclusive of upgrades)

Description ..... Reg no. ....  
Make/Model .....  
 Purchased       Inherited       Gifted

√ *Tick as appropriate*

(c) securities held directly or indirectly

Name of investee company .....  
Date of investment ..... Description (shares/  
debentures/other) .....  
 Purchased       Inherited       Gifted

√ *Tick as appropriate*

(d) business interest

Name of *société*/succession/trust .....  
Description of interest .....  
 Purchased       Inherited       Gifted

√ *Tick as appropriate*

(e) household furniture & electrical goods (**at cost**)

Description .....  
 Purchased       Inherited       Gifted

√ *Tick as appropriate*

(f) jewellery, precious stone or metal, or watch or gold coin (**at cost**)

Description .....  
 Purchased       Inherited       Gifted

√ *Tick as appropriate*

(g) money held in bank and non-bank deposit taking institution (savings/current and fixed deposit accounts/prepaid card) in Mauritius and abroad (*balance*)

Name of account holder .....  
Bank name .....  
Account number .....

(h) other assets exceeding 50,000 rupees in the aggregate (**at cost**)

(including cash in hand, virtual assets, cattle, boat, ship, work of art, property which, at the time of declaration, has been purchased but is still subject to registration in .....

*Mauritius or abroad*

Description .....

Purchased     Inherited     Gifted

√ *Tick as appropriate*

**TOTAL ASSETS**

.....

**Rs**

4. My liabilities (*locally or abroad*) and those of my spouse and minor children are as follows: (*including loans, overdrafts, credit cards and lease*)

Description or purpose of loan (car/personal/home) .....

.....

Amount outstanding .....

**TOTAL LIABILITIES**

.....

**NET ASSETS (total assets less total liabilities)**

.....

5. (a) Any assets sold, transferred or donated or fund above Rs 100,000 donated to my grandchildren and children of age during the period of 12 months immediately preceding the date of this declaration

Date ..... Description .....

Name of beneficiary .....

Value at transfer .....

- (b) Insurance Policy/Personal Pension Plan

Name of institution .....

Name of beneficiary .....

Date .....

Yearly contribution .....

Any other relevant information .....

.....  
*(Insert the monetary value of any underlying financial transaction involving inflow or outflow of funds)*

Sworn/solemnly affirmed/declared by  
the above named before me at  
..... this ..... day  
of .....

.....  
Signature of maker

Before me

.....  
District Magistrate

*\*Delete as appropriate*

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