THE FINANCE ACT 2026

Act No. 14 of 2026

I assent

DHARAMBEER GOKHOOL, G.C.S.K.
12th August 2026 *President of the Republic of Mauritius*

ARRANGEMENT OF SECTIONS

Section

An Act

To provide for the implementation of measures announced in the Budget Speech 2026-2027 relating to taxation and national finance, 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 Act 2026.

2. Customs Act amended

The Customs Act is amended –

(a) in section 9A, in subsection (2), by repealing paragraphs (b) and (c);

(b) in section 9B –

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

(2A) (a) Where the VAT deferred at importation is not declared as output tax in the taxable period in which it should have been declared –

(i) the VAT registered person shall be liable to pay to the Director-General a penalty of 10,000 rupees; and

(ii) the VAT registered person shall declare the VAT deferred at importation as output tax in the next taxable period immediately following that in which it should have been declared.

(b) The Director-General shall issue to the VAT registered person a written notice claiming the amount of penalty payable under paragraph (a).

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

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

(iii) Where the person referred to in subparagraph (i) is aggrieved by a determination of his objection, he may appeal to the Tribunal in accordance with section 6 of the Revenue Tribunal Act 2025.

(2B) Where the person does not comply with subsection (2A)(a)(ii), subsection (3) shall apply.

(ii) in subsection (3), by deleting the words "section 9A(3)" and replacing them by the words "section 9A(4)";

(c) by inserting, after section 16A, the following new section –

16AA. Declaration of source of funds

Pursuant to section 16(1), the Director-General shall, on a risk management basis, require an importer of goods of a value of at least 500,000 rupees to substantiate, in such form and manner as the Director-General may determine, details of the source of funds which have been used for the purchase of the goods.

(d) in section 24A, in subsection (1), by deleting the words "section 9A," and replacing them by the words "section 9A, 9B,";

(e) in section 25 –

(i) in subsection (2), by adding the following new paragraph –

(c) Where any law enforcement agency presents itself with an authorised warrant in connection with a consignment found in any warehouse or compound under customs control in a customs area, the consignment shall be examined, weighed and secured in the presence of the proper officer.

(ii) by adding the following new subsection –

(3) In this section –

"law enforcement agency" means the Financial Crimes Commission, the Mauritius Police Force, or a Ministry or a Government agency involved in trade across borders.

(f) by inserting, after section 25B, the following new section –

25C. Suspension of clearance of suspected prohibited goods

(1) Where a proper officer suspects that prohibited goods have been imported, he shall –

(a) detain the goods; and

(b) consult the Forensic Science Laboratory, the Mauritius Police Force, the Ministry responsible for the subject of commerce or such other relevant Government agency as he considers necessary, and request it to confirm whether the goods are prohibited.

(2) Pursuant to paragraph (1)(b), the Forensic Science Laboratory, the Mauritius Police Force, the Ministry responsible for the subject of commerce or such other relevant Government agency which is consulted

under subsection (1) shall provide its response to Customs within 30 days from the date of the request.

(3) Where the Forensic Science Laboratory, the Mauritius Police Force, the Ministry responsible for the subject of commerce or such other relevant Government agency does not respond within the period specified in subsection (2), the Director-General may clear the goods.

(g) in section 66C, by repealing subsection (4) and replacing it by the following subsection –

(4) Notwithstanding subsection (1), where the Director-General has suspended the clearance of goods or has detained goods on the local market under this Part, he may dispose of the goods in accordance with section 61(8) where, within the statutory period provided under subsections (1), (1A) and (2) –

(a) the owner of the goods informs the Director-General in writing that he agrees –

(i) that he has infringed the rights of the right holder; and

(ii) to the goods being destroyed; and

(b) the right holder informs the Director-General in writing that he –

(i) does not intend to initiate any legal actions against the owner of the goods;

(ii) has reached a settlement agreement with the owner of the goods for the destruction of the goods and produces the settlement agreement; and

(iii) consents to the goods being destroyed at his expenses.

(h) in section 66DA, in subsection (1), in paragraph (a), by deleting the words ", excluding spare parts for vehicles";

(i) in section 97, in subsection (4) –

(i) in paragraph (a), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(ii) in paragraph (b), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(j) in section 100, in subsection (3) –

(i) in paragraph (a), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(ii) in paragraph (b), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(k) in section 105 –

(i) in subsection (1) –

(A) by deleting the words "such lock, mark or seal" and replacing them by the words "a lock, mark or seal referred to in section 97(1) or 104(a)";

(B) in paragraph (a), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(C) in paragraph (b), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(ii) in subsection (2) –

(A) in paragraph (a), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(B) in paragraph (b), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(l) in section 108 –

(i) in paragraph (a), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(ii) in paragraph (b), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(m) in section 131A, in subsection (5), by deleting the words "2 million rupees" and replacing them by the words "5 million rupees";

(n) in section 132 –

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

(1B) Every person detained shall, as soon as practicable and in any event not later than 24 hours from the commencement of his detention, be referred to the Police or released.

(ii) in subsection (4), by inserting, after the words "refuses to undergo a search under subsection (3)", the words "or refuses to make a declaration under section 131A(3)";

(iii) in subsection (5), in paragraph (a) –

(A) by inserting, after the words "any dangerous drug", the words ", currency, precious stone, precious metal or jewellery";

(B) in subparagraph (i), by deleting the word "substance" and replacing it by the words "substance, currency, precious stone, precious metal or jewellery";

(o) by inserting, after section 141, the following new section –

141A. Proportional testing of goods seized

(1) Where any goods suspected of being in breach of customs laws or otherwise liable to seizure have been seized, it shall be sufficient to open and test the contents of such proportion of the goods seized as the proper officer may determine.

(2) Subject to subsections (4) and (5), goods of the same nature, quantity and quality contained in unopened packages or receptacles forming part of the same consignment shall be presumed to be of the same nature, quantity and quality as those found in such package or receptacle or in similar packages or receptacles which have been opened and tested under subsection (1).

(3) The proper officer shall, as soon as possible, request the Forensic Science Laboratory or such other accredited body to analyse the sample of the goods referred to in subsection (1) to determine its nature, identity and weight.

(4) (a) The importer of the goods may, on being informed in writing of the contents of the report of the Forensic Science Laboratory or such other accredited body, request another sample of the goods to be analysed by the Forensic Science Laboratory or such other accredited body to determine the nature, identity and weight of the goods.

(b) The request under paragraph (a) shall be made in writing to the Director-General not later than 14 days after the importer has been informed of the contents of the report of the Forensic Science Laboratory or such other accredited body.

(c) The importer shall, not later than 30 days after making the request, cause, under the control and supervision of the proper officer, another sample of the goods to be analysed.

(d) The costs related to the analysis to be carried out under this subsection shall be borne by the importer.

(5) (a) Where the results of an analysis carried out under subsection (4) differ materially from the results of the analysis carried out under subsection (3), the proper officer may request the Forensic Science Laboratory or such other accredited body to analyse a further sample of the goods.

(b) The result of the analysis under paragraph (a) shall be final and conclusive for the purpose of determining the nature, identity, quantity, quality and weight of the goods.

(c) The importer shall be informed in writing of the contents of the report of the Forensic Science Laboratory or the accredited body following any testing carried out pursuant to this section.

(6) In this section –

"accredited body" has the same meaning as in the Mauritius Accreditation Service Act.

(p) in section 156, in subsection (2), in paragraph (a) –

(i) in subparagraph (i), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(ii) in subparagraph (ii), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(q) in section 160, in subsection (1) –

(i) in paragraph (a), by deleting the words "4,000 rupees" and replacing them by the words "not exceeding 100,000 rupees";

(ii) in paragraph (b), by deleting the words "20,000 rupees" and replacing them by the words "200,000 rupees";

(r) in section 162, in subsection (2), by repealing paragraph (a) and replacing it by following paragraph –

(a) any duty, excise duty and taxes remaining unpaid, together with a penalty not exceeding 50 per cent of the amount of such duty, excise duty and taxes and interest at the rate of 0.5 per cent per month or part of a month as from the date of the commission of the offence to the date of final payment; and

(s) in section 168, in subsection (3A), by deleting the words "30 June 2026" and replacing them by the words "30 June 2028".

3. Customs Tariff Act amended

The Customs Tariff Act is amended –

(a) in section 3, by inserting, after subsection (1), the following new subsection –

(1A) The Director-General may, from time to time, issue and publish guidance notes in relation to the identification and classification of goods referred to in subsection (1).

(b) in section 5, in subsection (1) –

(i) by deleting the words "and section 6";

(ii) in paragraph (c), by deleting the words "the Ninth Schedule to";

(c) by repealing section 6;

(d) in the First Schedule –

(i) in Part I –

(A) by inserting, in the appropriate numerical order, the H.S. Codes specified in the First Schedule to this Act;

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

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

(ii) in Part II –

(A) in item E41, in the third column, by inserting, after the word “headings”, the words “22.04,”;

(B) by deleting item E107 and replacing it by the following item –

E107	Any person registered with the Customs Department of the Mauritius Revenue Authority	Goods imported in semi-knocked down condition – (a) in respect of which a valid written purchase contract has been entered into between the registered person referred to in the second column and another person before 20 June 2026; (b) which are shipped on or before 31 March 2027; and (c) when proved to the satisfaction of the Director-General that they require further processing resulting in value-addition of at least 20 per cent of the c.i.f. value at import.

4. Excise Act amended

The Excise Act is amended –

(a) in section 2 –

(i) in the definition "excise duty", by repealing paragraph (b) and replacing it by the following paragraph –

(b) includes any penalty or interest;

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

"plastic" has the same meaning as in the Environment (Control of Single Use Plastic Products) Regulations 2020;

"plastic bottle" means a container –

(a) manufactured from plastic;

(b) of any shape; and

(c) whose exterior height exceeds the exterior width of its base;

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

3AA. Excise duty on plastic bottles containing goods

(1) An excise duty shall be chargeable on plastic bottles containing goods which are meant for home consumption.

(2) The excise duty shall –

(a) be computed by reference to the taxable base and at the rate specified under H.S. Code 3923.30.10 as set out in Part I of the First Schedule; and

(b) be payable to the Director-General at the time specified in the First Schedule.

(c) in section 4, in subsection (3), in paragraph (a), by deleting the words "or a bottler of water" and replacing them by the words ", a manufacturer of goods contained in plastic bottles or a bottler of water";

(d) in section 52A –

(i) in the heading, by deleting the words "**PET bottles or PET flakes exported or waste PET bottles**" and replacing them by the words "**plastic bottles or plastic flakes exported or waste plastic bottles**";

(ii) in subsection (1) –

(A) in paragraph (a), by deleting the words "PET bottles or PET flakes" and replacing them by the words "plastic bottles or plastic flakes";

(B) in paragraph (b), by deleting the words "PET bottles" and replacing them by the words "plastic bottles";

(iii) in subsection (3), by deleting the words "PET bottles or PET flakes exported or waste PET bottles" and replacing them by the words "plastic bottles or plastic flakes exported or waste plastic bottles";

(iv) in subsection (4), by deleting the words "PET bottles or PET flakes exported or waste PET bottles" and replacing them by the words "plastic bottles or plastic flakes exported or waste plastic bottles";

(v) by repealing subsection (6) and replacing it by the following subsection –

(6) In this section –

"plastic flakes" means small fragments of a plastic bottle which are broken off from the whole by cutting and crushing operations.

(e) in the First Schedule –

(i) in Part I –

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

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

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

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

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

(ii) in Part IA, in Sub-part A –

(A) by deleting item 16 and replacing it by the following item –

16.	A member of the National Assembly	A motor car, as determined by the High Powered Committee set up in accordance with the recommendations of the 2003 Report of the Pay Research Bureau, per tenure of office, except where the Director-General is satisfied that the motor car is damaged in an accident and is a total loss.	0 per cent

(B) in item 37, in the third column, by repealing paragraph (a) and replacing it by the following paragraph –

(a) (i) A double space cabin vehicle or a single space cabin vehicle not exceeding 3,000 cc; or

(ii) a lorry with a gross vehicle weight not exceeding 2.5 tonnes,

in accordance with the eligibility criteria and such conditions as the Minister may determine.

(C) by deleting item 39 and replacing it by the following item –

39.	An enterprise having a valid registration certificate, issued under section 5 of the Small and Medium Enterprises Act, with a turnover of at least 3 million rupees, which has been in operation for at least 2 years in the manufacturing of goods locally with value addition of 25 per cent or more	(a) (i) a double space cabin vehicle or a single space cabin vehicle not exceeding 3,000 cc; or (ii) a lorry with gross vehicle weight not exceeding 2.5 tonnes, in accordance with the eligibility criteria and such conditions as the Minister may determine. (b) This exemption is granted once every 5 years. Where the Director-General is satisfied that the vehicle is damaged in an accident and is a total loss, he may grant the exemption before the lapse of 5 years from the date of clearance, on only one occasion.	0 per cent

(D) in item 72, in the third column, in the second paragraph, by deleting the words "(a) and (b)" and replacing them by the words "(1) and (2)";

(E) in item 72A, in the third column, in the second paragraph, by deleting the words "(a) and (b)" and replacing them by the words "(1) and (2)";

(F) by inserting, after item 72A, the following new item –

72B.	A parent or legal guardian of a person with disability – (a) aged 18 years and above; (b) (i) with disability of 60 per cent or above; and (ii) in receipt of a permanent carer's allowance, as certified by the Medical Board of the Ministry responsible for the subject of social security.	(1) A motor car of an engine capacity not exceeding 1,600 cc or 200 kW or (2) A double space cabin vehicle, in the case of residents of Rodrigues only. The motor car or double space cabin vehicle referred to in paragraphs (1) and (2) may be of a kind specifically designed for the conveyance of a person with disability, as the Medical Board of the Ministry responsible for the subject of social security may determine. 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.	0 per cent

		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 the exemption for a replacement motor vehicle. Where a person has benefitted from exemption under item 72A, he shall not benefit from exemption under item 72B unless the period of 7 years referred to in item 72A has lapsed.	

(G) in item 96, in the second column, by deleting the following words –

(c) one single space cabin vehicle; or

(d) one van,

approved by the National Social Inclusion Foundation and replacing them by the following words –

(c) one single space cabin vehicle;

(d) one van; or

(e) one bus,

for use in furtherance of the objects of the organisation and approved by the National Social Inclusion Foundation;

(H) by adding the following new items –

99.	(1) Any passenger importing goods under item E8 or E10 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing goods by post or by courier services	Sugar sweetened products – (a) not meant for sale; and (b) not exceeding one kilogramme in weight.	0 per cent
100.	(1) Any passenger importing goods under item E8 or E10 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing goods by post or by courier services	Plastic bottles containing goods – (a) not meant for sale; and (b) not exceeding a maximum of 5 units of the same kind and not exceeding 10 units of all kinds.	0 per cent of the excise duty payable on plastic bottles containing goods

101.	(1) Any passenger importing goods under item E9 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing non-marketable samples under item E19 of Part II of the First Schedule to the Customs Tariff Act (3) Any holder of a Mauritian Diaspora Certificate under the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2023	Sugar sweetened products not meant for sale	0 per cent
102.	(1) Any passenger importing goods under item E9 of Part II of the First Schedule to the Customs Tariff Act (2) Any person importing non-marketable samples under item E19 of Part II of the First Schedule to the Customs Tariff Act (3) Any holder of a Mauritian Diaspora Certificate under the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2023	Plastic bottles containing goods not meant for sale	0 per cent of the excise duty payable on plastic bottles containing goods

103.	Any person	Plastic bottles containing the following goods – (a) rice; (b) wheat flour and wheat bran; (c) milk and cream, buttermilk, whey, kephir and other fermented or acidified milk and cream, cheese and curd; (d) edible oils; (e) animal or vegetable fats and oils; (f) ghee; (g) margarine and butter; (h) prepared or preserved vegetables of Headings 20.02, 20.03 and 20.05 and H.S. Codes 2001.10.00 and 2001.90.20; (i) spices; (j) linseed; (k) mustard seeds; (l) papadum (also known as papad or appalam); (m) sagoo (pearl seeds); (n) sesamum seeds; (o) tookmaria (basil seeds);	0 per cent of the excise duty payable on plastic bottles containing goods

		(p) vermicelli commonly known as sevai; (q) sugar and molasses; (r) honey; (s) tea; (t) coffee; (u) powdered food preparations to be used for the making of beverages of H.S. Code 1901.90.30; (v) juice of Heading 20.09 and fruit drinks of H.S. Code 2202.10.91; (w) breakfast cereals; (x) spaghetti, macaroni, and noodles of Heading 19.02; (y) food preparations for infant use put up for retail sale, of H.S. Codes 1901.10.00 and 1905.40.10; (z) homogenised food preparations suitable for infants of H.S. Codes 2005.10.00, 2007.10.10, 2007.10.90 and 2104.20.00; (aa) antibiotics of Heading 29.41;	

		(ab) pharmaceutical products of Chapter 30; (ac) food supplements of H.S. Codes 2106.90.30 and 2202.99.80; (ad) baby wipes of H.S.Codes 3307.90.10, 3401.11.10 and 4818.20.10; (ae) baby powders of H.S. Code 3304.91.10; (af) baby creams of H.S. Code 3304.99.10; (ag) baby lotions of H.S. Code 3304.99.20; (ah) toothpastes of H.S. Code 3306.10.00; (ai) hand sanitisers of H.S. Code 3808.94.10; (aj) blood glucose strips; (ak) sterile water used before, during and after operation of H.S. Code 2201.90.10; (al) cooking gas in cylinders of up to 12 kg for domestic use.	

(f) in the Second Schedule, in Part I, by inserting, in the appropriate alphabetical order, the following new item –

Importer or manufacturer of goods contained in plastic bottles	500	To import, manufacture and sell goods contained in plastic bottles

(g) in the Fourth Schedule –

(i) in item R –

(A) in paragraph (a), by deleting the words "PET bottles or PET flakes" and replacing them by the words "plastic bottles or plastic flakes";

(B) in paragraph (b), by deleting the words "PET bottles" and replacing them by the words "plastic bottles";

(ii) in item Q, by deleting the words "PET bottles, or PET flakes, exported or waste PET bottles" and replacing them by the words "plastic bottles, or plastic flakes, exported or waste plastic bottles".

5. Finance and Audit Act amended

The Finance and Audit Act is amended –

(a) in section 18A –

(i) in subsection (1), by deleting the words "Internal Control Cadre" and replacing them by the words "Internal Audit Cadre";

(ii) in subsection (2), by deleting the words "Director, Internal Control" and replacing them by the words "Director, Internal Audit";

(iii) in subsection (3), by deleting the words "Director, Internal Control" and replacing them by the words "Director, Internal Audit";

(b) in section 19 –

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

(1B) The statements referred to in subsection (1) shall, for the fiscal year 2029-2030 and onwards, be prepared and submitted to the Director of Audit within 4 months of the close of every fiscal year.

(1C) The period of 6 months referred to in subsection (1) shall be reduced gradually to reach the period of 4 months referred to in subsection (1B).

(ii) in subsection (3A) –

(A) by repealing paragraph (a);

(B) in paragraph (b), by deleting the words "paragraph (a)" and replacing them by the words "subsection (3)(a)";

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

(3BA) The statements referred to in subsection (3B) shall, for the fiscal year 2029-2030 and onwards, be prepared and submitted to the Director of Audit within 9 months of the close of every fiscal year.

(3BB) The period of 15 months referred to in subsection (3B) shall be reduced gradually to reach the period of 9 months referred to in subsection (3BA).

(iv) in subsection (7) –

(A) by repealing paragraph (a);

(B) in paragraph (b), by deleting the words "to (ag)";

(c) in section 20 –

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

(1A) The statements referred in subsection (1) shall, for the fiscal year 2029-2030 and onwards, be audited by the Director of Audit within 6 months of the close of every fiscal year.

(1B) The period of 8 months referred to in subsection (1) shall be reduced gradually to reach the period of 6 months referred to in subsection (1A).

(ii) in subsection (2), by deleting the words "subsections (1)" and replacing them by the words "subsections (1), (1A), (1B)".

(iii) by adding the following new subsections –

(4) The consolidated financial statements referred to in subsection (3) shall, for the fiscal year 2029-2030 and onwards, be audited by the Director of Audit within 13 months of the close of every fiscal year.

(5) The consolidated financial statements referred to in subsection (3) shall, for the fiscal year 2026-2027, be audited by the Director of Audit within 20 months of the close of the fiscal year.

(6) The period of 20 months referred to in subsection (5) shall be reduced gradually to reach the period of 13 months referred to in subsection (4).

(7) Any public institution included in the consolidated financial statements for the Public Sector shall provide the Director of Audit with such information, records and explanations as the Director of Audit may reasonably require for the purpose of auditing the consolidated financial statements for the Public Sector, notwithstanding that the entity is audited by another auditor.

6. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

(a) in section 2 –

(i) by deleting the definitions "hotel", "hotel casino", "hotel casino game", "hotel casino gaming machine", "hotel casino operator" and "betting software";

(ii) in the definition "interactive gambling", by deleting the words "any prescribed game, whether by way of virtual online gambling" and replacing them by the words "any game, as may be approved by the Board, whether by way of remote communication, virtual online gambling";

(iii) in the definition "player card", by deleting the words "as may be prescribed" and replacing them with the words "as approved by the Board";

(iv) by deleting the definition "Rules of Racing" and replacing it by the following definition –

"Rules of Racing" means rules made by the Authority with the approval of the Board after consultation with the horse racing organiser, which govern the conduct, regulation, control and supervision of horse racing;

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

"ancillary services" –

(a) means support services to interactive gambling operators; but

(b) does not include interactive gambling operations;

"betting and gaming software" means a software which is used by a licensee to record his respective betting transactions, provided that the software is –

(a) certified by a recognised gaming laboratory; and

(b) registered with the Authority in accordance with section 29J;

"Business to Business interactive gaming licence" or "B2B interactive gambling licence" means a licence which permits a company to supply interactive gambling-related products, services or technology to other B2C licencees;

"Business to Consumer interactive gaming licence" or "B2C interactive gambling licence" means a licence which permits a company to offer interactive gambling services directly to end users, including operating online casinos, sportsbooks or other betting platforms;

"digital games" means digital games in respect of remote betting on –

(a) gaming machines and the games listed in the First Schedule; or

(b) any live game played with a licensee or through such software as the Board may approve;

(b) in section 3, by repealing subsection (2) and replacing it by the following subsection –

(2) The Authority shall comprise –

(a) the Administrative and Human Resources Division;

(b) the Licensing and Supervision Division;

(c) the Gambling Inspectorate and Enforcement Division;

(d) the Anti-Money Laundering/Counter Financing of Terrorism (AML/CFT) Division;

(e) the Horse Racing Integrity Division;

(f) the Information Technology and Innovations Division;

(g) the Legal and Governance Division;

(h) the Finance and Procurement Division;

(i) the Responsible Gambling and Communications Division;

(j) the Internal Affairs Division; and

(k) such other Divisions as the Board may set up.

(c) in section 6, in subsection (2) –

(i) in paragraph (a), by inserting, after the words "development of horse racing", the words ", the training of local apprentice jockeys";

(ii) in paragraph (m), by inserting, after the word "horses", the words "by a licensed trainer, stable or horse racing organiser";

(d) by repealing section 8A;

(e) in section 10, by deleting the words "the Chairperson,";

(f) by inserting, after section 11B, the following new sections –

11C. Horse Racing Fund

(1) The Authority shall set up a Horse Racing Fund –

(a) into which shall be paid –

(i) such fee, as approved by the Board, payable by the horse racing organiser for dissemination of race images abroad; and

(ii) such fee, as approved by the Board, payable by licensees;

(b) out of which shall be paid such sums, as approved by the Board, for –

(i) the payment of laboratory services for the testing of equine blood, urine and other samples;

(ii) expenditure relating to the production of horse race images locally;

(iii) insurance cover for local jockeys, including local apprentice jockeys and trackwork riders; and

(iv) the development of horse racing and protection of the public in relation to risks inherent to horse racing.

(2) The Horse Racing Fund shall be administered by the Board.

11D. GRA Secretariat

(1) There shall be a GRA Secretariat which shall, in consultation with the Chief Executive, be responsible to service and support the Board, the Responsible Gambling Board and any Committee in their operational duties, and for that purpose shall –

(a) organise and attend every meeting of the respective Board or Committee;

(b) prepare agendas and discussion papers of the respective Board or Committee;

(c) take and distribute minutes of proceedings of the respective Board or Committee;

(d) translate policy decisions of the respective Board into actionable plans;

(e) monitor progress on action items; and

(f) perform such other duties as may be conferred by the respective Board or Committee.

(2) The Board may appoint such staff as may be necessary, and may retain the services of independent firms to service the GRA Secretariat.

(g) by repealing section 15;

(h) by inserting, after Part III, the following new Part –

PART IIIA – DECLARATION OF ASSETS AND LIABILITIES

15. Internal Affairs Division

(1) The Internal Affairs Division shall be the recipient of declaration of assets and liabilities of an employee of the Authority, other than an employee posted at the Internal Affairs Division, and shall, for that purpose –

(a) process and verify the declaration of assets and liabilities made by that employee;

(b) monitor the assets and liabilities of that employee;

(c) deal with any complaint made against that employee with regard to his assets and liabilities; and

(d) investigate into the unexplained wealth of that employee, if any.

(2) (a) For the purpose of subsection (1), the Internal Affairs Division may require any employee or any relevant authority to furnish any information in writing and to produce any book, document, bank statement, record or article.

(b) The employee or relevant authority shall comply with any request made under paragraph (a).

(3) Where a complaint is made against the Chief Executive with regard to his assets and liabilities, or where the Internal Affairs Division investigates into the unexplained wealth of the Chief Executive, the Internal Affairs Division shall, notwithstanding section 14(3), be under the operational control of, and shall report to, the Board.

15A. Declaration of assets and liabilities by employees and members, other than employees of Internal Affairs Division

(1) Every employee and member shall, not later than 30 days after his employment or appointment, or not later than 60 days after the commencement of this Part, make a declaration of his assets and liabilities, including the assets and liabilities of his spouse and his minor children, with the Internal Affairs Division.

(2) Where an employee or a member makes a declaration under this section, he shall specify any property sold, transferred or donated to his children of age and grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or trust.

(3) Every employee or member shall, within a period of 30 days, make a declaration to the Internal Affairs Division where he, his spouse or minor child –

(a) acquires, or disposes of, an item of jewellery, precious stone or metal, or watch or gold coin exceeding 500,000 rupees in value;

(b) acquires, or disposes of, a work of art, the value of which exceeds 500,000 rupees;

(c) acquires, or disposes of, any freehold or leasehold immovable property registered in Mauritius or abroad;

(d) dedicates *waqf* property under the *Waqf* Act;

(e) acquires, or disposes of, a motor vehicle, a boat, a ship or an aircraft.

(4) Every employee or member shall make a fresh declaration with the Internal Affairs Division –

(a) at every interval of 2 years following the date of his first declaration; and

(b) within a period of 30 days after leaving office.

(5) Any declaration under this section may be made electronically, or in such other form, as the Board may, in consultation with the Director-General of the Financial Crimes Commission, approve.

(6) (a) Subject to paragraph (c), where an employee or a member fails, without reasonable excuse, to submit a declaration within the period specified under this section, he shall be liable to pay a penalty representing 5,000 rupees per month or part of the month, until such time as the declaration is submitted, provided that the total penalty payable shall not exceed 50,000 rupees.

(b) An employee or a member who is dissatisfied with a decision relating to the imposition of a penalty pursuant to subsection (1) may apply for a judicial review of the imposition of the penalty in accordance with Sub-part VIA of Part II of the Courts Act.

(c) Notwithstanding paragraph (a), where an employee or a member fails to submit a declaration within the period specified under this section and thereafter, makes a voluntary declaration or makes a declaration not later than 6 months after having been notified by the Internal Affairs Division, he shall not be liable to any penalty, provided that he is not the subject matter of an investigation under this Act.

(7) In this section –

"assets" has the same meaning as in the Declaration of Assets Act;

"employee" does not include an employee of the Internal Affairs Division;

"liability" has the same meaning as in the Declaration of Assets Act;

"member" –

(a) means a member of the Board and the Responsible Gambling Board; and

(b) includes the Chairperson and Vice-chairperson of the Board and the Responsible Gambling Board;

"spouse" means a person who is civilly or religiously married to another person of the opposite sex.

15B. Declaration of assets and liabilities by employees of Internal Affairs Division

Every employee of the Internal Affairs Division shall, in accordance with the Declaration of Assets Act, make a declaration of his assets and liabilities, including the assets and liabilities of his spouse and his minor children, to the Declaration of Assets Unit of the Financial Crimes Commission.

(i) in section 16A, in subsection (1), by deleting the words "as may be prescribed" and replacing them by the following words "as the Board may approve";

(j) in section 19 –

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

19. Rules of casino games and digital casino games

(ii) in subsection (1), by deleting the words "rules of casino games including a list of casino games" and replacing them by the words "rules of casino games and digital casino games, including a list of casino games and digital casino games,";

(iii) in subsection (2), by deleting the words "its rules of casino games" and replacing them by the words "its rules of casino games or digital casino games";

(k) by repealing Part IVA;

(l) in section 23A, in subsection (3), by deleting the words "as may be prescribed" and replacing them by the words "as the Board may approve";

(m) in section 25 –

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

25. Rules of gaming house games and digital gaming house games

(ii) in subsection (1), by deleting the words “rules of gaming house games, including a list of gaming house games” and replacing them by the words “rules of gaming house games and digital gaming house games, including a list of gaming house games and digital gaming house games,”;

(iii) in subsection (2), by deleting the words “its rules of gaming house games” and replacing them by the words “its rules of gaming house games or digital gaming house games”;

(n) in section 28, in subsection (6), by inserting, after the words “No gaming machine”, the words “, including a gaming machine in a completely knocked down or semi-knocked down condition,”;

(o) in section 28B, in subsection (2), by adding the following new paragraph –

(d) All digital games on a gaming machine and the digital gaming platform shall be certified by a gaming laboratory approved by the Authority.

(p) in section 29A, in subsection (4), by inserting, after the words “No limited payout machine”, the words “, including a limited payout machine in a completely knocked down or semi-knocked down condition,”;

(q) in section 29AA, in subsection (1), by deleting the words “as may be prescribed” and replacing them by the words “as the Board may approve”;

(r) in section 29C, by adding the following new subsection –

(5) A limited payout machine operator shall operate not more than 20 outlets and 8 limited payout machines per outlet.

(s) in Part VIB –

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

PART VIB – GAMING TECHNICIAN, LIMITED PAYOUT MACHINE TECHNICIAN, CROUPIER, DEALER, AMUSEMENT MACHINE TECHNICIAN AND OTHER EMPLOYEES OF AN AMUSEMENT MACHINE OPERATOR

(ii) in section 29D –

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

(1) No casino operator, gaming machine operator or limited payout machine operator shall employ a gaming technician, limited payout machine technician, croupier or dealer unless the gaming technician, limited payout machine technician, croupier or dealer is registered with the Authority.

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

(1A) No amusement machine operator shall employ an amusement machine technician, an amusement machine floor manager or operator, a security officer, a cash desk officer or a receptionist unless the amusement machine technician, amusement machine floor manager or operator, security officer, cash desk officer or receptionist is registered with the Authority.

(C) in subsection (2), by deleting the words "No technician shall be registered under subsection (1)" and replacing them by the words "No person shall be registered under subsection (1) or (1A)";

(D) in subsection (2A) –

(I) by deleting the words "for the registration" and replacing them by the words "for registration under subsections (1) and (1A)";

(II) by deleting the words "of a gaming technician";

(E) in subsection (4) –

(I) in paragraph (a), by deleting the words "Where a technician is registered as a gaming technician" and replacing them by the words "Where a person referred to in subsections (1) and (1A) is registered";

(II) in paragraph (b), by deleting the words "Every gaming technician" and replacing them by the words "Every person registered under paragraph (a)";

(t) in section 29F –

(i) in subsection (5), by inserting, after the words "No amusement machine", the words ", including an amusement machine in a completely knocked down or semi-knocked down condition,";

(ii) by adding the following new subsection –

(6) No amusement machine operator shall operate at any other place, except at its principal place of business.

(u) in section 29J –

(i) in subsection (1), by deleting the words "or provides" and replacing them by the words ", or provides a betting platform to licensed bookmakers and";

(ii) in subsection (2), in paragraph (b), by deleting the words "as may be prescribed" and replacing them by the words "specified in the Third Schedule";

(v) in section 31 –

(i) in subsection (1), in paragraph (r), by deleting the words ", provided that where it exempts a broadcasting licensee from the payment of a broadcasting fee, it shall afford the same treatment to any other broadcasting licensee";

(ii) in subsection (2), by adding the following new paragraphs, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –

(d) submit to the Authority quarterly accounts detailing –

(i) its expenses;

(ii) its gross revenue collected from bookmakers and totalisator agents;

(iii) revenue generated from dissemination of race images and its intellectual property rights; and

(iv) revenue collected from sponsorships; and

(e) remit to the Horse Racing Fund such fee, as approved by the Board, for dissemination of race images abroad.

(w) in section 35, by adding the following new subsection –

(3) Every totalisator operator shall ensure that its agents are compliant with the approved totalisator rules and any amendment made thereto.

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

36. Betting on horse races conducted by totalisator operator and its agents

No betting on horse races shall be conducted by a totalisator operator and its agents except in accordance with the approved totalisator rules and any amendment made thereto.

(y) in section 37 –

(i) by inserting, after the words "Every totalisator operator", the words "and its agents";

(ii) by deleting the words "at the premises" and replacing them by the words "at the premises and on their websites";

(z) in section 38, in subsection (1) –

(i) by inserting, after the words "Every totalisator operator", the words "and its agents";

(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) seek prior approval of the Board for the transfer of the place where his terminals are installed and, for that purpose, make an application and pay the non-refundable processing fee specified in Part I of the Sixth Schedule.

(aa) in section 44 –

(i) in subsection (2), by inserting, after the words "betting on", the words "approved foreign races and";

(ii) in subsection (3), by inserting, after the words "betting on", the words "approved foreign races and";

(iii) in subsection (4), by deleting the words "at such place as the Board may approve" and replacing them by the words "on approved local and foreign races";

(iv) in subsection (5) –

(A) in paragraph (a), by deleting the words "football matches" and replacing them by the words "sporting events";

(B) in paragraph (b), by deleting the words "football matches" and replacing them by the words "sporting events";

(v) in subsection (7), by deleting the words "subsection (2), (4) or (5)" and replacing them by the words "subsection (2), (3), (4) or (5)";

(ab) in section 45 –

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

45. Betting on sporting events taking place outside Mauritius

(ii) by deleting the words "football matches" wherever they appear and replacing them by the words "sporting events";

(ac) in section 46 –

(i) in subsection (3), in paragraph (a), by deleting the words "one place to another" and replacing them by the words "one place to another and, for that purpose, make an application and pay the non-refundable processing fee specified in Part I of the Sixth Schedule";

(ii) in subsection (4), by deleting the words "3 terminals, out of which one" and replacing them by the words "5 terminals, out of which at least one";

(ad) in section 53, by repealing subsection (2) and replacing it by the following subsection –

(2) The Board may, on an application made, issue to the applicant a licence authorising him to –

(a) carry on the business of a local pool promoter or an agent of a foreign pool promoter, as the case may be;

(b) conduct pool betting activities through remote communication on approved sporting events outside Mauritius and feed providers against payment of a licence fee per event.

(ae) in section 91 –

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

(2) No interactive gambling licence shall be issued unless –

(a) the applicant is a company incorporated in Mauritius; and

(b) the appropriate licence fee specified in Third Schedule is paid to the Authority.

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

(2A) An application for the issue of an interactive gambling licence shall be made in such form and manner as the Board may approve and shall be accompanied by the non-refundable processing fee specified in Part IA of the Sixth Schedule.

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

(4) The Board may issue such directives and guidelines under this Act for the conduct of interactive gambling operation in Mauritius.

(iv) in subsection (5) –

(A) by deleting the words "Any regulations" and replacing them by the words "Any directives";

(B) by repealing paragraph (d), the word "and" at the end of paragraph (c) being added;

(af) in section 94 –

(i) in subsection (1), by deleting the words "as the Board may determine" and replacing them by the words "as the Board may approve and shall be accompanied by the non-refundable processing fee specified in Part I of the Sixth Schedule";

(ii) in subsection (1B), by deleting the words "30 days" and replacing them by the words "45 days";

(iii) by adding the following new subsection –

(3) The Authority shall, within 28 days from the date of receipt of a full and complete application, notify the applicant of the outcome of his application.

(ag) by repealing section 94A and replacing it by the following section –

94A. Time limit to pay licence fee upon renewal

Where the applicant is notified under section 94(3) that the application for the renewal of his licence has been granted, he shall, not later than 10 days from the date of such notification, pay the appropriate licence fee or instalment specified in the Third Schedule.

(ah) in section 94B –

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

94B. Penalty for failure to submit an application for renewal and pay licence fee within time limit

(ii) in subsection (1), by deleting the words "15 days after the expiry of the licence" and replacing them by the words "the date of expiry of the licence";

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

(1A) Where a person fails to submit an application for the renewal of a licence pursuant to section 94(1B), he shall be liable to pay, in addition to the licence fee payable, a penalty of 25 per cent of the amount of the licence fee payable or 100,000 rupees, whichever is lower.

(iv) in subsection (2), by deleting the words "subsection (1)" and replacing them by the words "subsection (1) or (1A)";

(ai) in section 99, in subsection (9), in paragraph (b)(ii), by deleting the words "200,000 rupees" and replacing them by the words "400,000 rupees";

(aj) in section 100, by repealing subsection (2) and replacing it by the following subsection –

(2) Where the Board gives a direction under subsection (1) to a licensee other than a horse-racing organiser, a collector or an operator of dart games, the direction may include provisions regarding the manner in which the licensee is to foster responsible gambling in order to minimise harm caused by gambling.

(ak) in section 109 –

(i) in subsection (2), in paragraph (a), by deleting the words "the Director-General" and replacing them by the words "the Director-General and take all necessary steps to ensure its continuous online connection with the central electronic monitoring system as from that date";

(ii) in subsection (4), by inserting, after the words "have access", the words ", in real time,";

(iii) by repealing subsection (5) and replacing it by the following subsection –

(5) In this section –

"equipment" means any gaming machine, limited payout machine, totalisator, including any software and server used by a licensee for the conduct and operation of betting and gambling activities, lottery games or VLTs.

(al) by inserting, after section 109C, the following new section –

109D. Connection to server of Authority

Every betting operator shall cause its server and terminals to be connected to the server of the Authority.

(am) in section 126, by adding the following new subsection –

(3) The Board may waive the whole or part of any penalty referred to in section 94B where the Board is satisfied that failure to comply with that section was attributable to a just or reasonable cause.

(an) by repealing section 134BA and replacing it by the following section –

134BA. Breaking or opening sealed equipment and exhibit

No person shall break or open any equipment or exhibit sealed by the Authority without prior written authorisation.

(ao) in section 134C, by deleting the heading and replacing it by the following heading –

134D. Offering bet-related service without holding a licence

(ap) in section 143, by adding the following new subsection –

(3) Where the Authority directs a licensed operator to exclude a punter under the self-exclusion program, that licensed operator shall not allow that punter to place a bet or enter into any gambling transaction, whether on a licensed premise or by remote communication.

(aq) in section 146, by adding the following new subsection –

(4) On receiving information or detecting any act of cheating under this Act, the Authority or any person shall forthwith refer the matter to the Police des Jeux for investigation.

(ar) in section 153, by inserting, after subsection (7C), the following new subsection –

(7D) Any person who contravenes section 105 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

(as) in section 154A, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), where a person makes an application for, or occupies, the post of gaming technician under section 29D or bookmaker's clerk under section 49, the responsibility for determining whether that person is a fit and proper person, including whether that person has a criminal record, shall lie with the relevant licensee or employer, provided that the licensee or employer shall ensure that such determination is made in good faith and having due regard to the duties and responsibilities of the post.

(at) in section 155 –

(i) in subsection (4), by deleting the words "5,000 rupees" and replacing them by the words "100,000 rupees";

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

(5) In this section –

"specified person" –

(a) means the Authority, the Board, the Responsible Gambling Board, any Committee, a member or co-opted member of any Board or Committee, the Chief Executive, any employee or any person engaged by, or on behalf of, the Authority under a contract for services, consultancy or otherwise;

(b) includes the Director-General, any officer of the Mauritius Revenue Authority or any other person who has access to any information referred to in subsection (1) in connection with the administration of this Act or pursuant to any function, service or arrangement under this Act.

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

(20) Any person who, on the commencement of section 29F(6), is the holder of a valid amusement machine operator licence and is also operating outside its principal place of business shall continue to operate outside the principal place of business until the expiry of his licence.

(av) in the Third Schedule –

(i) by deleting the following words –

THIRD SCHEDULE

[Sections 16(2), 23(2), 28(2), 29C(3), 29(F)(2), 30(2), 34(3), 40(4), (9) and (10), 51(3), 53(3), 57(3), 59(5), 90(2) and 90C(2)]

LICENCE FEE

and replacing them by the following words –

THIRD SCHEDULE

[Sections 16(2), 23(2), 28(2), 29C(3), 29(F)(2), 30(2), 34(3), 40(4), (9) and (10), 51(3), 53(3), 57(3), 59(5), 90(2) and 90C(2)]

LICENCE FEE

PART I

(ii) in CATEGORY 1 –

(A) in item "Casino licence", in the third column, by deleting the words "12 months" and replacing them by the words "Yearly or part thereof";

(B) in item "Gaming machine licence", in the third column, by deleting the words "12 months" and replacing them by the words "Yearly or part thereof ";

(iii) by repealing CATEGORY 1A;

(iv) in CATEGORY 3, in item "Bookmaker licence for conducting fixed odds betting on local races", by repealing paragraph (c) and replacing it by the following paragraph –

(c) Through remote communication	(1) 5 million payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
	(2) At a place authorised by the Board to provide facilities 75,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof

(v) in CATEGORY 4, in item "Bookmaker licence for conducting fixed odds betting on events and contingencies through remote communication", by repealing paragraph (a) and replacing it by the following paragraph –

(a) Sporting event taking place outside Mauritius, other than a local race	(1) 5 million, in respect of the principal place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof

	(2) 50,000 in respect of every other additional place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
(b) For each event, other than foreign football	250,000 for each new event, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof

(vi) in CATEGORY 6 –

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

(h) Limited payout machine operator licence	(1) 100,000 payable in 4 instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof
	(2) 50,000 in respect of every other additional place of business, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months	Yearly or part thereof

(B) in paragraph (i), in the second column, by deleting the figure "30,000" and replacing it by the figure "100,000";

(vii) by adding the following new part –

PART II

Activity	**Fee (Euro)**	**Period**
Interactive Gambling Licence		
Business to Consumer	30,000	Yearly or part thereof
	3 per cent of gross gambling yield in respect of a quarter	Not later than 15 days after the end of every quarter of a calendar year
Business to Business	20,000	Yearly or part thereof
Ancillary services	5,000	Yearly or part thereof

For the purpose of this Part –

"gross gambling yield" means gross stakes by punters less winnings.

(aw) in the Fifth Schedule –

(i) in the heading, by deleting the words "[Sections 60(1)(d), 88(1)(a), 114 and 115A]" and replacing them by the words "[Sections 60(1)(d), 88(1)(a), 114,115 and 115A]";

(ii) in PART I –

(A) in CATEGORY 4, in the first column, by deleting the words “Bookmaker conducting fixed odds betting on football matches taking place outside Mauritius” and replacing them by the words “Bookmaker conducting fixed odds betting on sporting event, any other event or contingency, taking place outside Mauritius”;

(B) in CATEGORY 6 –

(I) in item “Amusement machine operator”, in the second column, by deleting the figure “500” and replacing it by the figure “1,000”;

(II) by adding the following new item –

A person who supplies betting platform to licensed bookmakers, or supplies maintenance services on gaming machines, limited payout machines or amusement machine or gaming software licensed with the Authority	500	Yearly or part thereof

(ax) in the Sixth Schedule –

(i) in the heading, by deleting the words “[Sections 29D, 29E, 49 and 94]” and replacing them by the words “[Sections 29D, 38, 46, 49, 91 and 94]”;

(ii) in Part I, by adding the following new items –

Processing fee for the transfer of the place of operation of a bookmaker	5,000

Processing fee for the transfer of the place at which the terminals of a totalisator operator or an agent of a totalisator operator are installed	5,000
Processing fee for application for the issue or renewal of a licence	1,000

(iii) by inserting, after Part I, the following new Part –

PART IA – INTERACTIVE GAMBLING LICENCE FEES

Processing fee for application for the issue of an interactive gambling licence	Euro 5,000

7. Income Tax Act amended

The Income Tax Act is amended –

(a) in section 2 –

(i) by deleting the definition "export of goods" and replacing it by the following definition –

"export of goods" –

(a) includes –

(i) international buying and selling of goods by an entity in its own name, whereby the shipment of such goods is made directly by the shipper in the original exporting country to the final importer in the importing country, without the goods being physically landed in Mauritius; and

(ii) selling of aviation fuel to an airline; but

(b) does not include export of live animals;

(ii) in the definition "global business entity" –

(A) by repealing paragraphs (d) and (e) and replacing them by the following paragraphs –

(d) a foundation –

(i) of which the founder is a non-resident or holds a Global Business Licence issued by the Financial Services Commission;

(ii) of which all the beneficiaries appointed under the terms of a charter or a will are, throughout an income year, non-residents or hold a Global Business Licence issued by the Financial Services Commission; or

(iii) whose purpose is carried out outside Mauritius;

(e) a trust –

(i) of which the settlor is a non-resident or holds a Global Business Licence issued by the Financial Services Commission;

(ii) of which all the beneficiaries, appointed under the terms of the trust, are, throughout an income year, non-residents or hold a Global Business Licence issued by the Financial Services Commission; or

(iii) which is a purpose trust under the Trusts Act and whose purpose is carried out outside Mauritius;

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

(ea) a trustee of a unit trust scheme who is a non-resident or holds a Global Business Licence issued by the Financial Services Commission;

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

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

(b) in section 16C, in subsection (3), by deleting the words "and for the subsequent 2 income years";

(c) in section 50L, in subsection (2), by repealing paragraph (a) and replacing it by the following paragraph –

(a) An amount equal to the percentage of the CSR Fund, as specified hereunder, shall be remitted to the Director-General –

	Percentage to be remitted to Director-General (%)
CSR Fund set up on or after 1 January 2017 up to 31 December 2018	At least 50

CSR Fund set up on or after 1 January 2019 up to 31 December 2025	At least 75
CSR Fund set up on or after 1 January 2026 up to 31 December 2026	At least 50
CSR Fund set up on or after 1 January 2027	At least 75

(d) in section 500 –

(i) in subsection (2) –

(A) by deleting the words "The levy" and replacing them by the words "Subject to section 161A(76), the levy";

(B) by deleting the word "and" at the end of paragraph (a);

(C) by repealing paragraph (b) and replacing it by the following paragraph –

(b) in the case of a company required to submit an APS Statement under Sub-part AA –

(i) for each of the first three quarters of an accounting year, 25 per cent of the amount specified in subsection (1), computed on the chargeable income specified in section 50C and payable together with the APS Statement required to be submitted under section 50B; and

(ii) for the last quarter of that accounting year, the amount specified in subsection (1), reduced by the amount paid under subparagraph (i) for that accounting year and payable at the time the company submits its annual return under section 116.

(D) 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) in any other case together with the company's annual return under section 116.

(ii) by adding the following new subsection –

(5) Notwithstanding any other provisions of this Act, any amount of CCR Levy payable under this Sub-part shall not be reduced by any credit which may be available under this Act, other than –

(a) the tax credit referred to in section 161A(58A); and

(b) any tax credit under section 76.

(e) in section 50P –

(i) in the definition "covered person", in paragraph (a), by deleting the words "section 50P" and replacing them by the words "section 50Q";

(ii) in the definition "excluded person" –

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

(e) an investment fund where it is an ultimate parent entity;

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

(g) a real estate investment vehicle where it is an ultimate parent entity; or

(iii) in the definition "financial accounting net income or loss", by deleting the word "adjustments" and replacing it by the words "adjustments, made for the purpose of eliminating intra-group transactions,";

(iv) in the definition "fiscal year", by deleting paragraph (b) and replacing it by the following paragraph –

(b) the calendar year, where the requirements of paragraph (d) of the definition "consolidated financial statements" are met;

(f) in section 50W, in subsection (3), by deleting the words "fiscal year" and replacing them by the words "month in which the fiscal year ends";

(g) in section 50X, in subsection (1), by deleting the words "5 per cent" and replacing them by the words "2.5 per cent";

(h) in section 50Y, in subsection (2), by deleting the words "2 years" and replacing them by the words "3 years";

(i) by repealing section 67H;

(j) by repealing section 67Q;

(k) in section 73B –

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

73B. Premium visa or golden visa

(ii) in subsection (1), by inserting, after the words "premium visa", the words "or golden visa";

(iii) in subsection (2), by inserting, after the words "premium visa", the words "or golden visa";

(iv) in subsection (3), by inserting, after the words "premium visa", the words "or golden visa";

(l) in section 74 –

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

(j) income derived by a person from the provision of ICT services supplied in Mauritius.

(ii) by adding the following new subsection –

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

"ICT services" means –

(a) supply of software, software licences, software applications and software maintenance services; or

(b) distance maintenance of programmes and ICT equipment.

(m) in section 74A, in subsection (2), in paragraph (a), by deleting the words "premium visa" and replacing them by the words "premium visa or golden visa";

(n) in section 81, in subsection (6), by adding the following new definition, the full stop at the end of the definition "manager" being deleted and replaced by a semicolon –

"principal officer" means –

(a) the executive director; or

(b) any other person who –

(i) exercises or is entitled to exercise; or

(ii) controls or is entitled to control,

the powers of the Board of directors.

(o) in section 111B, by adding the following new paragraphs, the full stop at the end of paragraph (n) being deleted and replaced by a semicolon and the word "and" at the end of paragraph (m) being deleted –

(o) payments made by any person, other than an individual, to an ICT services provider where the payment exceeds 300,000 rupees and is for the supply of software, software licences, software applications and software maintenance services or distance maintenance of programmes and equipment, other than payment –

(i) of royalties referred to in paragraph (b);

(ii) for the procurement of goods and services referred to in paragraph (f); and

(iii) for any other services referred to in paragraph (h); and

(p) payments made by any person, other than an individual, for advertising, promotional, endorsement, or marketing services carried out through social media platforms, digital content or any other similar electronic means.

(p) in section 111C, by repealing subsection (4) and replacing it by the following subsection –

(4) Where –

(a) interest referred to in section 111B(a);

(b) royalties referred to in section 111B(b);

(c) rent referred to in section 111B(c);

(d) payments to an entertainer or sportsperson referred to in section 111B(j);

(e) payments to an ICT services provider referred to in section 111B(o); or

(f) payments for advertising, promotional, endorsement or marketing services carried out through social media platforms, digital content or any other similar electronic means referred to in section 111B(p),

are payable to a non-resident, the income tax to be deducted shall be at the rate specified in the Sixth Schedule or at the rate specified under any arrangement for relief from double taxation which is in force between Mauritius and the foreign country where the payee is resident, whichever is lower.

(q) by inserting, after section 123F, the following new sections –

123G. Statement of utility transactions

(1) Subject to this section, the Central Electricity Board or the Central Water Authority shall, in respect of each income year, electronically submit to the Director-General, on or before 15 August immediately following the end of that income year, a statement in respect of invoices issued to any person for payment of his utility bills, giving the following details –

(a) the National Identity Card number of the individual or, in any other case, the business registration number, together with the name of the person to whom the meter is registered;

(b) the address of the property where the meter is situated;

(c) the amount invoiced; and

(d) such other particulars as the Director-General may require.

(2) The statement referred to in subsection (1) shall include details of invoices where the total amount payable by a person in an income year exceeds 100,000 rupees.

(3) In this section –

"Central Electricity Board" means the Central Electricity Board established under the Central Electricity Board Act;

"Central Water Authority" means the Central Water Authority established under the Central Water Authority Act;

"utility bill" means the periodic bill invoiced by the Central Electricity Board or the Central Water Authority to customers to claim payment for the consumption of water and electricity.

123H. Statement of insured vehicles

(1) Every person licensed by the Financial Services Commission to carry out general insurance business shall, with respect to an income year, electronically submit to the Director-General, on or before 15 August immediately following the end of that income year, a statement giving the details of insurance premium payable in respect of an insurance policy on a motor vehicle entered into during that year and where the insured value exceeds 2 million rupees.

(2) The statement referred to in subsection (1) shall include –

(a) the full name of the insurance policy holder;

(b) the National Identity Card number or, in the case of a non-citizen, the identification number issued by the immigration officer, passport number or business registration number, as the case may be;

(c) the insured amount;

(d) the registration number of the vehicle;

(e) the make and model of the vehicle;

(f) the insurance premium payable; and

(g) such other particulars as the Director-General may require.

(3) Section 123B(3) to (5) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to apply the penalties for non-submission or late submission of the statement specified in subsection (1).

(4) Where the person specified in subsection (1) fails to comply with the provisions of that subsection, it shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

123J. Access to civil status information

Notwithstanding the Civil Status Act, the Data Protection Act or any other enactment, the Registrar of Civil Status shall provide the Director-General with direct, real-time and remote electronic access, through secure system-to-system connectivity or such other means as may be determined, to information contained in the Civil Status Database or the Central Population Database.

(r) in section 124, in subsection (1), by deleting the words "or section 33(2) of the Trusts Act" and replacing them by the words ", section 33(2) of the Trusts Act or section 35 of the Virtual Asset and Initial Token Offering Services Act 2021";

(s) in section 129 –

(i) in subsection (1), in paragraph (a), by deleting the words "section 50X" and replacing them by the words "section 50W";

(ii) in subsection (1A), by deleting the words "section 50Y" and replacing them by the words "section 50X";

(t) in section 150H –

(i) in subsection (1), in paragraph (g), by deleting the word "of" and replacing it by the word "or";

(ii) in subsection (2) –

(A) by deleting the words "Subject to this Part" and replacing them by the words "Subject to this Part and subsections (2A) and (2B)";

(B) by deleting the words "of 10,000 rupees";

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

(2A) The income support payable, with respect to a month, shall be –

(a) 10,000 rupees for the period from September 2025 to December 2025; and

(b) 10,370 rupees for the period from January 2026 to December 2026.

(2B) No income support shall be payable under subsection (2) for any month after December 2026.

(u) in section 161A –

(i) in subsection (58A), in paragraph (a), by deleting the figure "2026" and replacing it by the figure "2029";

(ii) by adding the following new subsection –

(76) Notwithstanding section 50O(2)(b)(i), the CCR levy required to be paid under that section shall be reduced by –

(a) 75 per cent where the due date for submission of the APS Statement under section 50B is between 1 July 2026 and 30 June 2027;

(b) 50 per cent where the due date for submission of the APS Statement under section 50B is between 1 July 2027 and 30 June 2028; and

(c) 25 per cent where the due date for submission of the APS Statement under section 50B is between 1 July 2028 and 30 June 2029.

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

PART I

Chargeable income	**Rate of income tax** %
First 500,000 rupees	0
Next 500,000 rupees	10
Next 11 million rupees	20
Remainder	35

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

(i) in Sub-part A –

(A) by deleting item 1;

(B) in item 6, by deleting the words “3 million” and replacing them by the words “3.5 million”;

(C) by adding the following new items –

22. (1) Subject to sub-item (2), emoluments derived by a qualifying non-citizen employee from his employment with a company engaged in the manufacturing of solar photovoltaic systems.

(2) The exemption shall be for a period of 4 income years as from the income year in which the qualifying non-citizen employee takes up employment.

(3) In this item –

"qualifying non-citizen employee" means a non-citizen employed, wholly and exclusively, for the purpose of installation, commissioning or operation of a manufacturing plant engaged in the production of solar photovoltaic systems.

23. Disturbance allowance payable to a public officer whose terms and conditions of service are governed by the Report of the Pay Research Bureau and who is serving on a tour of service in Rodrigues or the Outer Islands.

(ii) in Sub-part C –

(A) in item 28 –

(I) by inserting, after sub-item (a), the following new sub-item –

(aa) Income derived during an additional period not exceeding 5 years starting from the date of expiry of the 10-year period referred to in sub-item (a), by a person who has been issued a licence under the Captive Insurance Act prior to 19 June 2026.

(II) in sub-item (b), by deleting the words "sub-item (a)" and replacing them by the words "sub-items (a) and (aa)";

(B) in item 56, by deleting the words "that Company is incorporated" and replacing them by the words "the company starts its operations";

(C) by deleting item 57;

(D) by adding the following new item –

63. Income derived by a start-up enterprise which –

(a) is set up on or after 19 June 2026 and managed in Mauritius;

(b) conducts its business operations in Mauritius or Africa;

(c) is a start-up falling under the National SME Incubator Scheme (NSIS) of the Mauritius Research and Innovation Council and is supported by an accredited incubator; and

(d) has an annual turnover not exceeding 100 million rupees,

for a period of 10 succeeding income years as from the income year in which the start-up enterprise starts its operations.

(x) in the Third Schedule, in Part I, in item 2, by repealing paragraph (a) and replacing it by the following paragraph –

(a) tertiary educational institution recognised by the Higher Education Commission established under the Higher Education Commission Act; or

(y) in the Sixth Schedule, by adding the following new items –

15.	Payment made to an ICT services provider, pursuant to section 111B (o)	1
16.	Payment to any person for advertising, promotional, endorsement, or marketing services carried out through social media platforms, digital content, or similar electronic means	5

8. Inscription of Privileges and Mortgages Act amended

The Inscription of Privileges and Mortgages Act is amended, in section 2A, in subsection (2), by inserting, after the words “notary,”, the words “an attorney-at-law,”.

9. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

(a) in section 4 –

(i) by repealing subsection (9);

(ii) by adding the following new subsection –

(11) (a) In addition to the liability to duty under this section, an additional duty shall be levied on any deed witnessing the transfer of a residential property located on State land or on Pas Géométriques to a non-citizen under section 3(3)(c)(v) of the Non-Citizens (Property Restriction) Act at the rate in force at the time of registration, in accordance with Part IV of the Seventh Schedule.

(b) The additional duty under paragraph (a) shall be paid by the transferor and shall not apply where –

(i) a presale agreement in respect of the residential property has been executed prior to 19 June 2026; and

(ii) the agreement referred to in subparagraph (i) was drawn up and signed before a notary.

(c) In this subsection –

"presale agreement" means –

(a) in the case of a sale under a *vente en l'état future d'achèvement*, *les contrats de reservation préliminaire* within the meaning of Article 1601-38 of the Code Civil Mauricien, where a purchaser reserves the residential property under construction; or

(b) in any other case, a *promesse de vente* within the meaning of Article 1589 of the Code Civil Mauricien, being a preliminary contract by which the transferor undertakes to sell and the transferee undertakes to buy the residential property subject to conditions precedent and executed before a notary.

(b) in section 28, in subsection (4) –

(i) in paragraph (b), by deleting the words "under subsection (2)" and replacing them by the words "under subsection (2) or 5 million rupees, whichever is lower";

(ii) in paragraph (c), by inserting, after the words "in paragraph (b)", the words "or 5 million rupees, whichever is lower,";

(c) in section 46, by deleting the words "The Minister" and replacing them by the words "The Ministry responsible for the subject of finance";

(d) in the Seventh Schedule, by adding the following new Part –

PART IV
[Section 4(11)]

Rate of additional duty	10 per cent

(e) in the Eighth Schedule –

(i) in item (e), by inserting, after paragraph (viib), the following new paragraph –

(viic)	by the National Housing Development Company Ltd or the New Social Living Development Ltd to a *syndicat de co-propriétaires*;	Part II, Part III and Part VIA

(ii) by repealing paragraph (zr).

10. 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 –

"compliance agreement" means a written agreement referred to in section 7BA;

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

7BA. Compliance agreement

(1) The Director-General may enter into a compliance agreement with a taxpayer before –

(a) giving a notice of assessment;

(b) issuing a claim; or

(c) giving a notice of determination of objection,

to the taxpayer under a Revenue Law.

(2) A compliance agreement under subsection (1) shall –

(a) specify the matters agreed between the parties;

(b) state the amount of tax, penalties, surcharges and interest payable;

(c) contain a declaration by the taxpayer that he has truly and fully disclosed all material facts relevant to the determination of his tax liability;

(d) specify the terms of payment of any balance of tax, penalties, surcharges and interest payable;

(e) specify such other particulars as may be agreed between the parties; and

(f) be signed by the taxpayer or his duly authorised representative and the Director-General.

(3) Notwithstanding any Revenue Law, a taxpayer who has entered into a compliance agreement under subsection (1) shall be deemed to have waived, under any Revenue Law, any right to object or appeal against the assessment, claim or decision covered by the agreement.

(4) Subject to subsection (5), a compliance agreement shall be final, conclusive and binding on the parties.

(5) Subject to subsection (6), the Director-General may, after an agreement has been entered into under subsection (1), make, within such period as may be applicable under any relevant Revenue Laws, an additional assessment or issue a claim under a Revenue Law with respect to any matter covered by the agreement where –

(a) he is in possession of material information that was not available at the time the compliance agreement was entered into; or

(b) the taxpayer had failed to disclose material information impacting his tax liability under the relevant Revenue Laws.

(c) in section 13, in subsection (2), by inserting, after paragraph (ad), the following new paragraph –

(ada) for the purpose of exchanging information with the Ministry responsible for the subject of consumer protection, on a person supplying goods or services as an e-commerce trader, and who is not registered under the Business Registration Act;

(d) in section 15A, in subsection (1), in paragraph (a), by deleting the words "or section 128(4) of the Environment Act 2024" and replacing them by the words ", section 128(4) of the Environment Act 2024 or section 39I of the Tourism Authority Act";

(e) in section 17D, in subsection (1), in paragraph (a) –

(i) in subparagraph (ii), by deleting the word "or";

(ii) in subparagraph (iii), by deleting the word "and";

(iii) in subparagraph (iv), by deleting the word "and" at the end of sub subparagraph (B);

(iv) by adding the following new subparagraphs –

(v) satisfies the committee that he has at least 3 years' experience to act as a tax agent; or

(vi) complies with such terms and conditions as may be prescribed; or

11. National Assembly (Retiring Allowances) Act amended

The National Assembly (Retiring Allowances) Act is amended –

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

"future retiring member" means a person who makes contributions pursuant to section 5B;

"qualified member" means a person who, prior to the commencement of this section, has –

(a) rendered qualifying service; and

(b) throughout his legislative service, paid the appropriate contribution;

"qualified retiring member" means a qualified member who ceases or has ceased to be a member;

(b) by inserting, after section 2, the following new section –

2A. Application of Act

For the purposes of this Act –

(a) a person shall not, subject to paragraph (b), be deemed to have ceased to be a member by reason only of the dissolution of Parliament;

(b) a person who immediately before the dissolution of Parliament was a member and is not returned at the election next following the dissolution shall be deemed to have ceased to be a member from the date of the dissolution.

(c) in section 3 –

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

3. Entitlement to retiring allowance to qualified retiring members

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

(a) Subject to this Act, there shall be deducted from the salary payable to every member who is a qualified member a contribution of 6 per cent of his salary.

(iii) in subsection (3), by deleting the words "retiring member who has rendered qualifying service, and has, throughout his legislative service, paid the appropriate contribution" and replacing them by the words "qualified retiring member";

(iv) in subsection (3A), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

(v) in subsection (4), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

(d) in section 4 –

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

4. Determination of retiring allowance of qualified retiring members

(ii) in paragraph (a), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

(iii) by repealing paragraph (b) and replacing it by the following paragraph –

(b) any qualified retiring member who has served as Prime Minister in a substantive capacity shall be entitled to the maximum amount of the retiring allowance, calculated on the basis of the annual pensionable emoluments attached to the office of Prime Minister on the date on which he ceases to hold that office;

(iv) by repealing paragraphs (c) and (d);

(v) in paragraph (e), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

(e) in section 5 –

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

5. Gratuity and reduced pension of qualified retiring members

(ii) in subsection (1), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

(iii) in subsection (2), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

(iv) in subsection (3), by deleting the words "a member" and replacing them by the words "a qualified member";

(v) in subsection (4), by deleting the words "retiring member" and replacing them by the words "qualified retiring member";

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

5A. Defined Contribution Pension Scheme

(1) There shall be, for future retiring members, a Defined Contribution Pension Scheme.

(2) The Defined Contribution Pension Scheme shall be operated, and the contributions thereto and benefits payable therefrom shall be determined in such manner as may be prescribed.

5B. Retiring allowance to future retiring members

(1) (a) Subject to subsection (2), there shall be deducted from the salary payable to every member, other than a qualified member, a contribution of 6 per cent of his salary.

(b) Any contribution deducted under paragraph (a) shall be paid into the Defined Contribution Pension Scheme.

(c) Any contribution made under section 3(1)(a) by a person –

(i) prior to the commencement of this section; but

(ii) who is not, on the commencement of this section, a qualified member,

shall be transferred from the Consolidated Fund to the Defined Contribution Pension Scheme.

(2) Subsection (1) shall not apply to a member who has notified the Minister in writing of his intention not to pay the contribution.

(3) Every future retiring member who has paid the appropriate contributions shall, on attaining the age of 65, be entitled to a retiring allowance calculated in such manner as may be prescribed.

(4) Notwithstanding subsection (3), a future retiring member who has paid the appropriate contributions may elect to draw his retiring allowance on attaining the age of 55 and, where such election is made, the amount of the retiring allowance payable shall be calculated in such manner as may be prescribed.

(g) in section 6 –

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

(ii) in the newly numbered subsection (1), by deleting the words "a member" and replacing them by the words "a qualified member";

(iii) by adding the following new subsection –

(2) Where a member, other than a qualified member, dies in office, there shall be paid to his legal personal representatives such benefits as may be prescribed.

12. National Pensions Act amended

The National Pensions Act is amended –

(a) in section 2 –

(i) by deleting the definition "basic retirement pension";

(ii) in the definition "child", in paragraph (a) –

(A) in subparagraph (i), by deleting the words "higher education institution" and replacing them by the words "higher education institution, the Mauritius Institute of Training and Development or the Polytechnics Mauritius Ltd";

(B) in subparagraph (ii), by deleting the figure "20" and replacing it by the figure "21";

(C) in subparagraph (iii), by deleting the figure "15" and replacing it by the figure "16";

(iii) by deleting the definition "pension age" and replacing it by the following definition –

"pension age", in respect of a person who attains the age of 60 in the month and year specified in Column 1 of the Tenth Schedule, means the corresponding month and year specified in Column 3 of that Schedule at which the person attains the corresponding pension age specified in Column 4 of that Schedule;

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

"State Age Pension" means a pension payable under section 3, 3A or 3B;

(b) by repealing section 3 and replacing it by the following section –

3. State Age Pension for persons attaining age of 60 before 1 September 2025 and persons attaining age of 61 on or after 1 September 2026 but before 1 January 2027

(1) Subject to section 10 and such terms and conditions as may be prescribed, a person who –

(a) has attained the age of 60 before 1 September 2025; or

(b) attains the age of 61 on or after 1 September 2026 but before 1 January 2027,

shall, as from 1 January 2027, be eligible, in lieu of the basic retirement pension, to receive a State Age Pension at the same rate as the basic retirement pension.

(2) A person referred to in subsection (1)(a) who has attained the age of 60 before 1 September 2025 and was, prior to the commencement of subsection (1), in receipt of a basic retirement pension shall, subject to section 10 and such terms and conditions as may be prescribed, continue to receive that pension until 31 December 2026.

(3) A person referred to in subsection (1)(b) who attains the age of 61 on or after 1 September 2026 but before 1 January 2027 shall, subject to section 10 and such terms and conditions as may be prescribed, be eligible to receive a basic retirement pension as from 1 September 2026 until 31 December 2026.

(c) by inserting, after section 3, the following new sections –

3A. State Age Pension for persons attaining age of 60 on or after 1 January 2026 but before 31 August 2029

(1) Subject to section 10 and such terms and conditions as may be prescribed, a person who attains the age of 60 –

(a) on or after 1 January 2026 but before 31 December 2026 shall be eligible to receive a State Age Pension as from 1 January 2027; or

(b) on or after 1 January 2027 but before 31 August 2029 shall be eligible to receive State Age Pension on attaining the age of 60,

to be calculated on the basis of the amount specified in item 1 of the Eleventh Schedule.

(2) Where a person referred to in subsection (1) elects to receive his State Age Pension –

(a) before attaining pension age, the amount of State Age Pension payable shall be reduced by 0.5 per cent for every month by which the pension is received before pension age;

(b) after attaining pension age but before attaining the age of 65, the amount payable shall be increased by 0.5 per cent for every month by which the pension is deferred; or

(c) after attaining the age of 65, the amount payable shall be increased by –

(i) 0.5 per cent for every month by which the pension is deferred from the pension age up to the age of 65; and

(ii) 0.75 per cent for every month by which the pension is further deferred after attaining the age of 65 up to the age of 70.

(3) Any election made under subsection (2) shall be irrevocable.

3B. State Age Pension for persons attaining age of 60 on or after 1 September 2029

(1) Subject to section 10 and such terms and conditions as may be prescribed, a person who attains the age of 60 on or after 1 September 2029 shall, as from 1 September 2029, be eligible to receive a State Age Pension, to be calculated on the basis of the amount specified in item 2 of the Eleventh Schedule.

(2) Where a person referred to in subsection (1) elects to receive his State Age Pension –

(a) before attaining the age of 65, the amount payable shall be reduced by 0.5 per cent for every month by which the pension is received before attaining the age of 65; or

(b) after attaining the age of 65, the amount payable shall be increased by 0.75 per cent for every month by which the pension is deferred up to the age of 70.

(3) Any election made under subsection (2) shall be irrevocable.

3C. Increase in State Age Pension

Any person referred to in section 3A or 3B who reaches the age of 65, 75, 90 or 100 shall, in accordance with the Twelfth Schedule, be eligible to an increase in his State Age Pension, to be applicable immediately after his election under section 3A or 3B, and be eligible, including a person referred to in section 3, to an increase as from January in the next calendar year, and in every calendar year thereafter, by such rate as may be prescribed, taking into consideration the cost of living of the previous year.

(d) in section 7, in subsection (1), in paragraph (b), by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) a basic retirement pension or State Age Pension.

(e) in section 10, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) (a) Subject to paragraph (b), no person shall be eligible to receive a State Age Pension unless he has resided in Mauritius –

(i) for at least 15 years in the aggregate since his fortieth birthday; and

(ii) for an aggregate of 12 months in the last 3 years preceding his claim for the State Age Pension.

(b) Paragraph (a) shall not apply to such category of persons as may be prescribed.

(f) in section 23, in subsection (1), in paragraph (a), by deleting the words “age of 15” and “age of 20” and replacing them by the words “age of 16” and “age of 23”, respectively;

(g) in section 34, in subsection (3), in paragraph (a), by inserting, after the words "basic retirement pension", the words ", a State Age Pension";

(h) by inserting, after Part VI, the following new Part –

PART VIA – STEERING COMMITTEE ON PENSION REFORMS

45L. Establishment of Steering Committee

(1) There is established a Steering Committee which shall be responsible for undertaking studies and research, and conducting such consultations as may be necessary for the establishment of –

(a) an Independent Pensions Regulatory Authority (IPRA) which will have the responsibility to develop a strategic vision and national policy for the entire pension system in Mauritius; and

(b) a Central Pensions Administration Bureau (CPAB), within the Ministry, which will regroup all State sponsored schemes into one central body to digitalise and facilitate service to members and pensioners.

(2) The Steering Committee shall, for the purpose of subsection (1), advise and report to the Government –

(a) with regard to IPRA –

(i) on the supervisory and regulatory roles of IPRA, its core functions and mandate;

(ii) on the organisational structure of IPRA;

(iii) on the various amendments to be made in different legislation when IPRA will eventually take over the supervisory and regulatory functions of the entire pension system, both in the public and private sectors, in Mauritius;

(iv) on the implementation and operationalisation of IPRA; and

(v) on any matter incidental or consequential to the establishment of IPRA; and

(b) with regard to CPAB –

(i) its core functions and mandate;

(ii) on the organisational structure of CPAB;

(iii) on the relevant statutory changes to be made;

(iv) on the implementation and operationalisation of CPAB; and

(v) on any matter incidental or consequential to the establishment of CPAB.

(3) The Steering Committee shall submit its report to the Minister to whom responsibility for the subject of finance is assigned –

(a) 3 months after the commencement of this Sub-part with regard to CPAB; and

(b) 6 months after the commencement of this Sub-part with regard to IPRA,

or on such later date as the Minister may approve.

45M. Composition of Steering Committee

(1) The Steering Committee shall consist of –

(a) the Financial Secretary, as Chairperson;

(b) a representative of the Ministry;

(c) a representative of the Ministry responsible for the subject of labour;

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

(e) a representative of the Financial Services Commission; and

(f) the Director, Statistics Mauritius.

(2) The Steering Committee may co-opt other persons who have academic or professional qualifications and proven experience in pension matters, finance, fund management, actuarial science, accountancy or economics.

45N. Secretary to Steering Committee

(1) There shall be a Secretary to the Steering Committee who shall –

(a) prepare and attend every meeting of the Steering Committee;

(b) keep minutes of the proceedings of every meeting of the Steering Committee;

(c) follow up on the implementation of the decisions of the Steering Committee;

(d) service the Steering Committee and such other Committees as may be set up by it; and

(e) perform such other duties as may be conferred upon him by the Steering Committee.

(2) The Secretary to the Steering Committee shall be an officer designated by the Financial Secretary.

45P. Sub committees

(1) The Steering Committee may set up such sub committees as it deems necessary to assist it in the discharge of its functions under this Act.

(2) A sub committee may consist of board members and such other persons as the Steering Committee may designate.

(3) Every sub committee shall –

(a) be subject to, and act in accordance with, any directive given to it by the Steering Committee; and

(b) report to the Steering Committee.

(4) Every sub committee shall regulate its meetings and proceedings in such manner as it may determine.

(5) A sub committee may request any person to attend any of its meetings for the purpose of advising it on any matter under discussion.

45Q. Power to request for information

(1) For the purpose of section 45L(2), the Steering Committee may require any Ministry, Government department or other public sector agency to furnish it with such information as it may require, and to produce any book or document relevant thereto.

(2) The Ministry, Government department or other public sector agency shall comply with any request made under subsection (1).

(i) in the Second Schedule –

(i) in item 1, by inserting, after the words "Basic retirement pension", the words "or State Age Pension";

(ii) by deleting item 3 and replacing it by the following item –

3. Orphan's pension for an orphan –

(a)	aged up to 16	15,555
(b)	aged between 16 and 21, in full-time education	15,555
(c)	aged between 20 and 23, who is pursuing a full-time course at a higher education institution, the Mauritius Institute of Training and Development or the Polytechnics Mauritius Ltd	15,555

(iii) by deleting item 5 and replacing it by the following item –

5.	(a)	aged up to 16	2,500
	(b)	aged between 16 and 21, in full-time education	2,500
	(c)	aged between 20 and 23, who is pursuing a full-time course at a higher education institution, the Mauritius Institute of Training and Development or the Polytechnics Mauritius Ltd	2,500

(iv) in item 7, in the corresponding third column, by deleting the figure "3,500" and replacing it by the figure "4,250";

(v) in item 9 –

(A) in the corresponding second column, by inserting, after the words “basic retirement pension”, the words “or State Age Pension”;

(B) in the corresponding third column, by deleting the figure “3,500” and replacing it by the figure “4,250”;

(j) by repealing the Tenth Schedule and replacing it by the Tenth Schedule set out in the Sixth Schedule to this Act;

(k) by adding the Eleventh and Twelfth Schedules set out in the Seventh and Eighth Schedules, respectively, to this Act.

13. Pensions Act amended

The Pensions Act is amended –

(a) in section 6 –

(i) in subsection (1) –

(A) in paragraph (b), by adding the following new subparagraph, the word “and” at the end of subparagraph (ii) being added –

(iii) with the approval of the President;

(B) in paragraph (h), by deleting the words “age of 45” and replacing them by the words “age of 45, with the approval of the President”;

(ii) in subsection (2), by inserting, after the words, “who retires”, the words “, with the approval of the President,”;

(iii) in subsection (4), by deleting the words “age of 65” and replacing them by the words “age of 60”;

(b) in section 7, in subsection (1), by deleting the words "section 6(1)(f)" and replacing them by the words "section 6(1)(g)";

(c) in section 22 –

(i) in subsection (1), in paragraph (c), by inserting, after the words "which shall", the words ", after deducting any debt due to the Government,";

(ii) in subsection (2), by inserting, after the words "benefits shall", the words ", after deducting any debt due to the Government,".

14. President's Emoluments and Pension Act amended

The President's Emoluments and Pension Act is amended –

(a) by repealing section 2 and replacing it by the following section –

2. Interpretation

In this Act –

"future retiring President" means a person who, on or after the commencement of this section, ceases to hold office as President by the expiry of his term of office or by resignation;

"future retiring Vice-President" means a person who, on or after the commencement of this section, ceases to hold office as Vice-President by the expiry of his term of office or by resignation;

"non-contributory State pension" means a pension payable out of the Consolidated Fund to a beneficiary, in respect of which no contribution has been made by the beneficiary;

"retired President" means a person who, prior to the commencement of this section, has ceased to hold office as President by the expiry of his term of office or by resignation;

"retired Vice-President" means a person who, prior to the commencement of this section, has ceased to hold office as Vice-President by the expiry of his term of office or by resignation;

"retiring President" means a retired President or future retiring President;

"retiring Vice-President" means a retired Vice-President or future retiring Vice-President.

(b) in section 4 –

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

(1) Subject to subsection (1B), every future retiring President or future retiring Vice-President shall, for the remainder of his life, be eligible to a monthly pension which shall be equivalent to two thirds of the last monthly instalment drawn by him prior to ceasing to hold office as President or Vice-President, as the case may be.

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

(1A) Subject to subsection (1B), every retired President or retired Vice-President shall, for the remainder of his life, be eligible to a monthly pension which shall be equivalent to the monthly pension drawn by him prior to the commencement of this subsection.

(1B) The monthly pension payable under subsection (1) or (1A) shall, notwithstanding any other enactment, be reduced by the amount of any non-contributory State pension received monthly by the retiring President or retiring Vice-President.

(iii) in subsection (2), by inserting, after the words “subsection (1)”, the words “or (1A)”;

(c) in section 5 –

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

(1) Subject to subsection (3), where a President or Vice-President dies either in office or after retirement, his surviving spouse shall –

(a) for the first 12 months immediately after the death, be eligible to a monthly allowance which shall be equivalent to the monthly pension payable under section 4(1); and

(b) after the first 12 months, be eligible to a monthly allowance equivalent to 50 per cent of the monthly allowance payable under paragraph (a), for the remainder of the surviving spouse’s life.

(2) Subject to subsection (3), where a retired President or retired Vice-President dies, his surviving spouse shall –

(a) for the first 12 months immediately after the death, be eligible to a monthly allowance which shall be equivalent to the monthly pension payable under section 4(1A); and

(b) after the first 12 months, be eligible to a monthly allowance equivalent to 50 per cent of the monthly allowance payable under paragraph (a), for the remainder of the surviving spouse's life.

(ii) by adding the following new subsection –

(3) The monthly allowance payable under subsection (1) or (2) shall, notwithstanding any other enactment, be reduced by the amount of any non-contributory State pension received monthly by the surviving spouse.

15. Public Debt Management Act amended

The Public Debt Management Act is amended –

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

"financial liabilities" includes –

(a) debt liabilities, currency and deposits, pension liabilities, accounts payable, guarantees, insurance and pension scheme obligations; and

(b) any other liabilities capable of giving rise to future payment obligations by a public sector entity;

"Ministry" means the Ministry responsible for the subject of finance;

(b) in section 10 –

(i) in subsection (2), by inserting, after the words "public sector debt", the words ", financial liabilities, contingent liabilities and related fiscal risk information";

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

(4) Every supervising officer or chief executive officer of general government and public corporations shall, for the purposes of subsections (2) and (3), submit to the Ministry –

(a) not later than 15 days after the execution of a loan, an overdraft, a credit facility, a finance lease or other form of indebtedness, whether from a local or foreign source –

(i) a certified copy of the executed agreement and any related security or guarantee document;

(ii) any amendment, modification, supplement or restructuring agreement relating to the borrowing; and

(iii) such other documents or information as the Ministry may require;

(b) not later than 15 days after the end of every quarter –

(i) debt data in respect of loans and debt securities for the quarter;

(ii) data relating to currency and deposits, accounts payable and other liabilities; and

(iii) information on such other financial liabilities and obligations as the Ministry may determine;

(c) not later than 3 months after the end of every financial year –

(i) actuarial valuations or other recognised estimates of pension liabilities and post-employment benefit obligations; and

(ii) such supporting reports, assumptions and disclosures as the Ministry may require; and

(d) not later than 31 March in every year, a 3-fiscal year financing plan and debt projections.

(iii) in subsection (5), by deleting the words ", for the purpose of section 6(1)(b) and (c),";

(iv) by adding the following new subsections –

(6) The Ministry may issue guidelines, reporting templates and accounting classifications for the reporting of loans, debt securities, currency and deposits, pension liabilities, accounts payables, contingent liabilities and other fiscal risk information by public sector entities.

(7) Every public sector entity shall ensure the accuracy, completeness and timely submission of any information, data, report or document required under this section.

(8) The Ministry may, for the purposes of this Act, require any public sector entity to furnish, within such period as it may determine, any additional information, records, explanations or supporting documents relating to public sector debt, financial liabilities, contingent liabilities or fiscal risks.

16. Registration Duty Act amended

The Registration Duty Act is amended –

(a) in section 2B –

(i) in subsection (1), by inserting, after the words "notary,", the words "an attorney-at-law,";

(ii) in subsection (3), by inserting, after the words "notary,", the words "an attorney-at-law,";

(b) in section 3, by repealing subsection (1G);

(c) in section 27 –

(i) in subsection (3) –

(A) in paragraph (a), by deleting the words "125,000 rupees" and replacing them by the words "150,000 rupees";

(B) in paragraph (b) –

(I) in subparagraph (iv), by deleting the words "immovable property" and replacing them by the words "immovable property, other than agricultural land,";

(II) in subparagraph (v), by deleting the words "immovable property" wherever they appear and replacing them by the words "immovable property, other than agricultural land,";

(III) in subparagraph (va), by deleting the words "immovable property, the immovable property" and replacing them by the words "immovable property, other than agricultural land, the property";

(ii) in subsection (5) –

(A) in paragraph (a), by deleting the words "250,000 rupees" and replacing them by the words "300,000 rupees";

(B) in paragraph (b) –

(I) in subparagraph (iii), by deleting the words "immovable property" and replacing them by the words "immovable property, other than agricultural land,";

(II) in subparagraph (iv), by deleting the words "immovable property" wherever they appear and replacing them by the words "immovable property, other than agricultural land,";

(III) in subparagraph (iva), by deleting the words "immovable property, the immovable property" and replacing them by the words "immovable property, other than agricultural land, the property";

(iii) in subsection (7), by inserting, after the words "Director-General", the words "or the Registrar-General, as the case may be,";

(d) in section 47 –

(i) in subsection (1), by deleting the word "Minister" and replacing it by the words "Ministry responsible for the subject of finance";

(ii) in subsection (3), by deleting the word "Minister" and replacing it by the words "Ministry responsible for the subject of finance";

(e) in the First Schedule –

(i) in Part I, by repealing paragraph K;

(ii) in Part II, by deleting item 20 and replacing it by the following item –

20. (1) Memorandum and report of judicial sequestrator, expert, valuer of movable property, land surveyor.

(2) The duty shall be payable in respect of each lot in the memorandum or report of the land surveyor.

(iii) in Part IV, in item 2, in the second column, by deleting the words “Rs 200” and replacing them by the words “Rs 500”;

(f) in the Sixth Schedule –

(i) in item 6, in the third column, by deleting the words “Rs 200” and replacing them by the words “Rs 500”;

(ii) in item 8, in the third column, by deleting the words “Rs 200” and replacing them by the words “Rs 500”.

17. Revenue Tribunal Act 2025 amended

The Revenue Tribunal Act 2025 is amended –

(a) in section 6, in subsection (6), by repealing paragraph (a) and replacing it by the following paragraph –

(a) Where an appeal made under subsection (1) relates to a determination under section 9B(2A), 15(2A)(b), 24(5)(b) or 24A(4)(b) of the Customs Act, section 5(2B)(b) of the CustomsTariff Act, section 5(3)(b), 22(6)(b) or 52(6)(b) of the Excise Act, section 122(2) of the Gambling Regulatory Authority Act, section 131B(2) of the Income Tax Act, section 28(4) of the Land (Duties and Taxes) Act, section 39(2) of the Value Added Tax Act or regulation 20A(6)(c), 22(4)(c), 29(5)(c), 45(1)(e)(iii)(C), 45(2)(d)(iii)(C) or 45A(4)(c) of the Customs Regulations 1989, the person who lodges the appeal shall, at the time of lodging the appeal, pay to the Director-General or the Registrar-General, as the case may be, 5 per cent of the amount determined or 5 million rupees, whichever is lower, as specified in the notice of determination.

(b) in section 7, in subsection (6), by repealing paragraph (c) and replacing it by the following paragraph –

(c) In this subsection –

"public officer" –

(a) has the same meaning as in the Public Officers' Protection Act;

(b) includes an employee or a former employee of the Authority.

(c) in the Schedule, in item 3, by inserting, after the words "sections 9A(6)(c)," the words "9B(2A)(c)(iii),".

18. Social Contribution and Social Benefits Act 2021 amended

The Social Contribution and Social Benefits Act 2021 is amended by inserting, after section 30A, the following new section –

30AA. Payment of accrued benefit on death

(1) On the death of a person entitled to a benefit under Sub-part II or Sub-part IIIA, the amount of the benefit shall be paid –

(a) to the surviving spouse of the deceased;

(b) in the absence of a surviving spouse, to the children of the deceased; or

(c) in the absence of a surviving spouse or children, to his other legal personal representative.

(2) Where the deceased person leaves no surviving spouse, children or other legal personal representative, an amount not exceeding one month's benefit which has accrued to the deceased person shall be paid to any person who furnishes satisfactory evidence certifying that he has borne the funeral expenses incurred in connection with the death of the deceased person.

(3) A claim under paragraph (a) shall be made –

(a) in such form as the Minister may approve; and

(b) not later than 3 months after the death of the deceased person.

(4) In this section –

"Minister" means the Minister to whom responsibility for the subject of social security is assigned.

19. Social Integration and Empowerment Act amended

The Social Integration and Empowerment Act is amended by repealing the Schedule and replacing it by the Schedule set out in the Ninth Schedule to this Act.

20. State Lands Act amended

The State Lands Act is amended, in section 6 –

(a) by repealing subsections (1J), (1K) and (2A);

(b) in subsection (2), by deleting the words "Subject to subsection (2A), the rents" and replacing them by the words "The rents".

21. Statistics Act amended

The Statistics Act is amended –

(a) in section 2A, in subsection (1), by inserting, after paragraph (b), the following new paragraph –

(ba) the Ministry responsible for the subject of finance;

(b) in section 10, by repealing subsection (2);

(c) in the First Schedule, by adding the following new item –

35. Government and public sector debt

22. Statutory Bodies (Accounts and Audit) Act amended

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

(a) in section 4D, by deleting the words "at least one woman" and replacing them by the words "at least 25 per cent of women".

(b) in the Schedule, by inserting, in the appropriate alphabetical order, the following new item –

Real Estate Agent Authority	Real Estate Agent Authority Act 2020

23. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended –

(a) in section 19B –

(i) in subsection (1) –

(A) by inserting, after the words "public service", the words "or in the service of a statutory body";

(B) in paragraph (c), by inserting, after the words "shall be", the words ", after deducting any debt due to the Government or the statutory body,";

(ii) in subsection (2) –

(A) by deleting the words "service of a statutory body" and replacing them by the words "public service or the service of a statutory body";

(B) by inserting, after the words "benefits shall", the words ", after deducting any debt due to the Government or the statutory body,";

(iii) in subsection (3) –

(A) by inserting, after the words "public service", the words "or in the service of a statutory body";

(B) by inserting, after the words "benefits shall", the words ", after deducting any debt due to the Government or the statutory body,";

(b) in the First Schedule, by inserting, in the appropriate alphabetical order, the following new item and its corresponding entry –

Real Estate Agent Authority	1 July 2026

24. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended –

(a) in section 3A, in subsection (2), by inserting, after the words "notary,", the words "an attorney-at-law,";

(b) in the Fourth Schedule, in item (8) –

(i) in paragraph (a), in the third column, by deleting the figure "200" and replacing it by the figure "300";

(ii) in paragraph (b), in the third column, by deleting the figure "2,000" and replacing it by the figure "5,000".

25. Value Added Tax Act amended

The Value Added Tax Act is amended –

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

"online marketplace" –

(a) means a digital platform connecting or facilitating electronic transactions and interactions, whether directly or indirectly, between sellers and buyers for the supply of goods and services; and

(b) includes a website, web-based portal or gateway, applications store, digital distribution platform or any other similar platform; but

(c) does not include a platform which solely processes payments electronically;

(b) in section 5 –

(i) 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) 3 months from the date the supply is delivered or performed,

(ii) in subsection (2), 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) 3 months from the date the supply is delivered or performed,

(iii) in subsection (3), 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 –

(iii) 3 months from the date the supply is delivered or performed,

(c) in section 9A –

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

(3) Where VAT deferred at importation is not declared as output tax in the taxable period in which the VAT is deferred –

(a) the VAT registered person shall be liable to pay to the Director-General a penalty of 10,000 rupees and shall be dealt with in accordance with section 9B(2A) of the Customs Act; and

(b) the VAT registered person shall declare the VAT deferred at importation as output tax in the next taxable period immediately following that in which it should have been declared.

(ii) by adding the following new subsection –

(4) Where VAT deferred at importation is not declared as output tax as provided in subsection (3)(b), the deferred VAT shall become due and payable and it shall be recovered under section 24A of the Customs Act.

(d) in section 10, in subsection (1), by deleting the words "Subject to section 51,";

(e) in section 12, in subsection (1A) –

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

(aa) Notwithstanding subsection (1) and paragraph (a), where, in any taxable period, a registered person is engaged in the provision of accommodation services in a hotel or tourist residence and receives payment of more than 50 per cent in any of the foreign currencies specified in section 6(5) of the Income Tax Act, he shall submit his VAT return under section 22 and pay 50 per cent of any tax specified therein in that currency in that taxable period.

(ii) in paragraph (b) –

(A) by deleting the words "payment specified in paragraph (a)" and replacing them by the words "payment specified in paragraphs (a) and (aa)";

(B) by deleting the words "currencies specified in paragraph (a)" and replacing them by the words "currencies specified in paragraphs (a) and (aa)";

(f) in section 14A –

(i) by repealing subsection (2);

(ii) in subsection (3), by deleting the words "The tax representative appointed under subsection (2)" and replacing them by the words "The foreign supplier";

(iii) by repealing subsection (5);

(g) in section 15, in subsection (2) –

(i) in paragraph (a)(iii), by deleting the words "irrespective of his turnover of taxable supplies," and replacing them by the words "whose turnover of taxable supplies exceeds or is likely to exceed the amount specified in the Sixth Schedule";

(ii) by adding the following new paragraph –

(c) Paragraph (a)(iii) shall not apply where such services are supplied exclusively to VAT registered persons.

(h) in section 20B –

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

(1) Any person who, pursuant to section 20A, fails to issue fiscal invoices in any taxable period, shall be liable to pay to the Director-General a penalty of 5,000 rupees for every day during which such failure occurs up to a maximum of one million rupees in any consecutive period of 12 months during which such failure occurs.

(ii) in subsection (2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) The penalty claimed under subsection (1) shall be paid to the Director-General within a period of 28 days from the date on which the claim is issued.

(i) in section 20E, by deleting the words “200,000 rupees” and “12 months” and replacing them by the words “500,000 rupees” and “24 months”, respectively;

(j) in section 21, in subsection (6), by deleting the words “36 months” and replacing them by the words “24 months”;

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

(3) Any person who fails to comply with subsection (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

(l) in section 32, in subsection (4), by deleting the words “200,000 rupees” and replacing them by the words “500,000 rupees”;

(m) in section 32A, in subsection (3), by deleting the words “200,000 rupees” and replacing them by the words “500,000 rupees”;

(n) in section 43, by inserting, after the word “tax”, the words “, insurance premium tax”;

(o) in section 53N, by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to this Part, every company having chargeable income exceeding 24 million rupees in an accounting year shall be liable to pay to the Director-General a fair share contribution as specified in subsection (2) or (3), as the case may be.

(p) by inserting, after Part XC, the following new Part –

PART XD – INSURANCE PREMIUM TAX ON GENERAL INSURANCE BUSINESS

53S. Interpretation of Part XD

In this section –

"general insurance business" –

(a) has the same meaning as in the Insurance Act; but

(b) does not include –

(i) reinsurance contracts; or

(ii) insurance business restricted solely to non-Mauritian policies;

"general insurer" has the same meaning as in the Insurance Act;

"insurance premium tax" –

(a) means the tax levied under section 53T; and

(b) includes any penalty and any interest imposed under this Act;

"insurer" has the same meaning as in the Insurance Act;

"non-Mauritian policy" has the same meaning as in the Insurance Act;

"premium" has the same meaning as in the Insurance Act.

53T. Liability to insurance premium tax

(1) Subject to this Part, every general insurer shall levy an insurance premium tax on the value of premiums paid under any general insurance business at the rate specified in the Fourteenth Schedule.

(2) Every general insurer shall be liable to pay electronically, every month, to the Director-General the tax specified in subsection (1).

(3) The insurance premium tax shall apply to all general Insurance business policies entered into or renewed on or after 1 January 2027.

53U. Return and payment of insurance premium tax

(1) Every general insurer shall, with respect to a month, submit a return in such form and manner as the Director-General may approve and, at the same time, pay electronically to the Director-General in accordance with the return, the insurance premium tax levied under section 53T (1).

(2) The return and payment under subsection (1) shall, with respect to a month, be submitted on or before the end of the following month.

(3) Notwithstanding subsections (1) and (2), the due date for the submission of return and payment of insurance premium tax for the months of May and November shall be 2 days, excluding Saturdays and public holidays, before the end of June and December, respectively.

53V. Penalty for late submission of return

Section 26 shall apply in all respects to a general insurer who fails to submit a return as required under section 53U.

53W. Penalty and interest for late payment of insurance premium tax

Sections 27 and 27A shall apply in all respects to a general insurer who fails to pay any insurance premium tax due on or before the last day on which it is payable in accordance with section 53U.

53X. Offences relating to insurance premium tax

Any general insurer who –

(a) fails to comply with any of the requirements under sections 53T and 53U;

(b) submits a return under section 53U which is incomplete in any material particular;

(c) misleads or attempts to mislead the Director-General in relation to any matter or thing affecting his own or any other person's liability to insurance premium tax; or

(d) willfully and with intent to evade insurance premium tax, submits a return under section 53U which is false in any material particular,

shall commit an offence.

53Y. Assessment and recovery of insurance premium tax

Parts VII, VIII, IX and XI and sections 68, 69, 70 and 71 shall apply to the assessment, collection and recovery of the insurance premium tax, with such modifications, adaptations and exceptions as may be necessary.

(q) in section 60 –

(i) in subsection (1), by inserting, after the words "under section" the following words "53X(a) or (b),";

(ii) in subsection (3), in paragraph (a), by inserting, after the words "under section", the words "53X(c) or (d),"

(r) in the First Schedule –

(i) by deleting item 9;

(ii) in item 21, by deleting the words "under item No. E4";

(iii) by deleting item 23A;

(iv) in item 30, by repealing paragraph (b);

(v) in item 45, by deleting the words "specified in the Physical Education and Sport (Designation of Sport Disciplines) Regulations 1986" and replacing them by the words "under the responsibility of National Sports Federations registered under the Sports Act";

(vi) by deleting item 54 and replacing it by the following item –

54. Glucometer

(vii) in item 55, by deleting the words "9027.80.10, 9402.10.10, 9405.10.30 and 9405.40.30" and replacing them by the words "9027.89.10, 9402.10.10, 9405.19.30 and 9405.49.30";

(viii) in item 57, by deleting the words "7104.20.00 and 7104.90.00" and replacing them by the words "7104.21.00, 7104.29.00, 7104.91.00 and 7104.99.00";

(ix) by deleting item 71;

(x) by deleting item 79 and replacing it by the following item –

79. Colostomy bags, disposable urinary and faecal incontinence bags and pads;

(xi) in item 82, by deleting the words "H.S. Code 2201.90.20" and replacing them by the words "H.S. Code 2201.90.10";

(xii) by deleting item 91 and replacing it by the following item –

91. Vermicelli, commonly known as sevai

(xiii) by adding the following new item –

97. The supply of services by a holder of a management licence under the Financial Services Act to –

(a) corporations holding a Global Business Licence;

(b) trusts whose settlor and the majority of the beneficiaries are non-residents; or

(c) foundations whose founder and the majority of the beneficiaries are non-residents.

(s) in the Fifth Schedule –

(i) in item 2 –

(A) in paragraph (eaa), by deleting the words "H.S. Code 09.01" and replacing them by the words "H.S. Codes 0901.21.00 and 0901.22.00";

(B) in paragraph (i) –

(I) by inserting, after the words "printed books,", the words "electronic books,";

(II) by deleting the words "H.S. Code 4905.91.10" and replacing them by the words "H.S. Code 4905.20.10";

(C) in paragraph (n), by deleting the words "produced in Mauritius";

(ii) in item 6, by repealing paragraph (2) and replacing it by the following paragraph –

(2) The supply of services –

(a) by a bank holding a banking licence under the Banking Act in respect of its banking transactions with non-residents and corporations holding a Global Business Licence under the Financial Services Act; or

(b) a payment service provider ('PSP'), licensed and regulated by the Bank of Mauritius under the National Payment Systems Act, to non-residents and corporations holding a Global Business Licence issued by the Financial Services Commission established under the Financial Services Act

(iii) in item 7 –

(a) in paragraph (1A), by deleting the words "including photovoltaic" and replacing them by the word "photovoltaic";

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

(1B) Postal services and services provided by a person holding a postal service licence under the Postal Services Act in connection with payment of pension and utility bills

(iv) in item 10, by deleting the words "H.S. Codes 3204.11.00 to 3204.17.00, 3204.19.00 and 3212.90.10" and replacing them by the words "H.S. Codes 3204.11.00 to 3204.90.00";

(v) in item 11, by deleting the words "41.01 to 41.15" and replacing them by the words "41.01 to 41.07 and 41.12 to 41.15";

(t) in the Ninth Schedule –

(i) by deleting item 2 and replacing it by the following item –

2. Benevolent and charitable institutions which are – (a) affiliated with the Mauritius Council of Social Services;	Goods received as donations from abroad and related to their normal activities, not intended for sale

(b) receiving Government subsidy; or

(c) receiving funding from the National Social Inclusion Foundation under Funding Instrument 1 in the prevailing financial year

(ii) in item 31, in Column 2, in the definition "qualifying event", by deleting the words "or wedding" and replacing them by the words "wedding, international sports events, excluding championships or leagues organised by regional or international sports federations, international television and film award events";

(iii) by adding the following new item –

32.	A National Sports Federation registered under the Sports Act	Goods received as donations from abroad for use in connection with sports activities

(u) in the Tenth Schedule, in Part III –

(i) in item 1, by deleting the words ", electronic books";

(ii) by adding the following new item –

8. Commission, fee or other consideration receivable by operators of online marketplace

(v) by adding the Fourteenth Schedule set out in the Tenth Schedule to this Act.

26. National Pensions (Non-Contributory Benefits) Regulations 1977 amended

The National Pensions (Non-Contributory Benefits) Regulations 1977 are amended, in regulation 4, in paragraph (1), by revoking subparagraph (a) and replacing it by the following subparagraph –

(a) in respect of a citizen or non-citizen, that he has resided in Mauritius –

(i) for at least 15 years in the aggregate since his fortieth birthday; and

(ii) for an aggregate of 12 months in the last 3 years preceding his claim for the State Age Pension;

27. Validation of resolution

The resolution adopted by the National Assembly on 19 June 2026 is validated.

28. Commencement

(1) Sections 2(a), (c), (i), (j), (k), (l), (m), (p) and (q) and 17(a) insofar it relates to section 9B(2A), 15(2A)(b), 24(5)(b) or 24A(4)(b) of the Customs Act, section 5(2B)(b) of the Customs Tariff Act, section 5(3)(b), 22(6)(b) or 52(6)(b) of the Excise Act and to regulation 20A(6)(c), 22(4)(c), 29(5)(c), 45(1)(e)(iii)(C), 45(2)(d)(iii)(C) or 45A(4)(c) of the Customs Regulations 1989 and (c) shall come into operation on 1 September 2026.

(2) Sections 2(b) and (d), 3(d)(i)(B) and (C), 4(a)(ii), (b), (c), (d), (e)(i)(C) and (D) and (ii)(H) insofar as it relates to items 100, 102 and 103, (f) and (g) and 25(b), (c), (e), (g), (h), (i) and (r)(xiii) shall come into operation on 1 October 2026.

(3) Sections 2(s), 12(a)(ii), (f) and (i)(ii), (iii), (iv) and (v), 18, 19, 23(b) and 25(t)(iii) shall be deemed to have come into operation on 1 July 2026.

(4) Sections 3(d)(i)(A) and 4(e)(i)(A) and (B) shall be deemed to have come into operation on 20 June 2026.

(5) Sections 3(d)(ii)(B), 6(t)(ii), 7(r) and 25(p) and (q) shall come into operation on 1 January 2027.

(6) Section 4(e)(i)(E) shall come into operation on a date to be fixed by Proclamation.

(7) Section 4(e)(ii)(G) shall be deemed to have come into operation on 6 June 2025.

(8) Section 6(u) shall come into operation on 1 March 2027.

(9) Sections 6(af)(ii) and (iii), (ag) and (ah) and 20 shall come into operation on 1 July 2027.

(10) Section 7(a)(ii), (i), (j) and (w)(ii)(C) shall come into operation in respect of the year of assessment commencing on 1 July 2027 and in respect of every subsequent year of assessment.

(11) Section 7(e), (f), (h) and (s) shall be deemed to have come into operation in respect of the year of assessment commencing on 1 July 2025 and in respect of every subsequent year of assessment.

(12) Section 7(q) insofar as it relates to sections 123G and 123H, (v), (w)(i)(A) and (C) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2026 and in respect of every subsequent income year.

(13) Section 7(w)(i)(B) shall be deemed to have come into operation on 19 June 2026.

(14) Section 13(a) shall be deemed to have come into operation on 1 January 2026.

(15) Sections 15 and 21 shall be deemed to have come into operation on 30 June 2026.

(16) Section 25(t)(ii) shall come into operation on 27 April 2026.

Passed by the National Assembly on the thirty first day of July two thousand and twenty six.

Bibi Safeena Lotun, C.S.K. (Mrs)
Clerk of the National Assembly

FIRST SCHEDULE
[Section 3(d)(i)(A)]

Heading	H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE
				%	%	%	%	%	%	%	%	%	%	%	%	%
	6810.99.20	--- Quartz slabs used as countertop	kg	0	0	0	0	0	0	0	0	0	0	0	0	0

SECOND SCHEDULE
[Section 3(d)(i)(B) and (C)]

PART I

1901.90.90, 2106.90.90, 2201.10.11, 2201.10.21, 2201.90.91, 2202.10.11, 3923.30.00

PART II

Heading	H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE
				%	%	%	%	%	%	%	%	%	%	%	%	%
	1901.90.30	--- Powdered food preparations to be used for the making of beverages	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	1901.90.40	--- Prepared dough and pastry preparations	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
		--- Other:														

SECOND SCHEDULE - *Continued*

Heading	H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE
				%	%	%	%	%	%	%	%	%	%	%	%	%
	1901.90.91	---- Containing sugar	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	1901.90.99	---- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	1905.90.40	--- Cooked or partially cooked flatbread and filled dough products	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	2106.90.50	--- Fruit purée/ fruit based preparation in liquid or viscous form, intended to be mixed with beverages/food preparation	kg	0	0	0	0	0	0	0	0	0	0	0	0	0

SECOND SCHEDULE - *Continued*

Heading	H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE
				%	%	%	%	%	%	%	%	%	%	%	%	%
		--- Other:														
	2106.90.91	---- Containing sugar	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	2106.90.99	---- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
		- Carboys, bottles, flasks and similar articles:														
	3923.30.10	--- Plastic bottles containing goods	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	3923.30.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0

THIRD SCHEDULE

[Section 4(e)(i)(A) and (B)]

PART I

0402.99.10, 0403.20.10, 0403.90.10, 1702.11.10, 1702.19.10, 1702.20.10, 1702.30.10, 1702.40.10, 1702.50.10, 1702.60.10, 1702.90.10, 1704.90.10, 1806.20.10, 1806.31.10, 1806.32.10, 1806.90.91, 2009.11.00, 2009.12.00, 2009.19.00, 2009.21.00, 2009.29.00, 2009.31.00, 2009.39.00, 2009.41.00, 2009.49.00, 2009.50.00, 2009.61.90, 2009.69.90, 2009.71.00, 2009.79.00, 2009.81.00, 2009.89.00, 2009.90.00, 2105.00.10, 2106.90.60, 2106.90.70, 2202.10.11, 2202.10.12, 2202.10.13, 2202.10.19, 2202.10.91, 2202.10.99, 2202.91.10, 2202.91.90, 2202.99.10, 2202.99.20, 2202.99.30, 2202.99.40, 2202.99.50, 2202.99.60, 2202.99.70, 2202.99.90, 2208.20.11, 2208.20.19, 2208.20.21, 2208.20.22, 2208.20.29, 2208.20.90, 2208.30.10, 2208.30.90, 2208.40.10, 2208.40.20, 2208.40.30, 2208.40.40, 2208.40.90, 2208.50.11, 2208.50.19, 2208.50.21, 2208.50.29, 2208.50.91, 2208.50.99, 2208.60.11, 2208.60.19, 2208.60.20, 2208.60.30, 2208.60.90, 2208.70.11, 2208.70.19, 2208.70.90, 2208.90.11, 2208.90.12, 2208.90.19, 2208.90.31, 2208.90.39, 2208.90.61, 2208.90.69, 2208.90.91, 2208.90.92, 2208.90.93, 2208.90.99, 2402.10.10, 2402.10.90, 2402.20.00, 2402.90.10, 2402.90.90

PART II

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			
	0403.20.10	--- In liquid form containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		- Other:			
	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		-- Other:			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Maple sugar and maple syrup:			
	1702.20.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Chemically pure fructose:			
	1702.50.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	1704.90.10	--- White chocolate	Kg	Specific duty per gram	15 cents per gram of sugar
18.06		Chocolate and other food preparations containing cocoa.			
		- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	1806.20.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		- Other, in blocks, slabs or bars:			
		-- Filled:			
	1806.31.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		-- Not filled:			
	1806.32.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		--- Other:			
	1806.90.91	---- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			
	2009.11.00	-- Frozen	L	Specific duty per gram	15 cents per gram of sugar
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		- Grapefruit juice; pomelo juice:			
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.29.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Juice of any other single citrus fruit:			
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Pineapple juice:			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	15 cents per gram of sugar
		- Grape juice (including grape must):			
	2009.61.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
	2009.69.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Apple juice:			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.79.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Juice of any other single fruit, nut or vegetable:			
	2009.81.00	-- Cranberry (Vaccinium acrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice	L	Specific duty per gram	15 cents per gram of sugar
	2009.89.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
21.05		Ice cream and other edible ice, whether or not containing cocoa.			
	2105.00.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
21.06		Food preparations not elsewhere specified or included.			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
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.			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific duty per gram/ per unit	15 cents per gram of sugar plus Rs 2 per unit
	2202.10.12	---- In plant-based bottles	L	Specific duty per gram	15 cents per gram of sugar
	2202.10.13	---- In can	L	Specific duty per gram/ per unit	15 cents per gram of sugar plus Rs 2 per can

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2202.10.19	---- Other	L	Specific duty per gram	15 cents per gram of sugar
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	15 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	15 cents per gram of sugar
		-- Non-alcoholic beer:			
	2202.91.10	--- In can	L	Specific duty per gram/ per unit	15 cents per gram of sugar plus Rs 2 per can
	2202.91.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2202.99.10	--- Soya milk	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.30	--- Beverages of milk obtained from nuts of Headings 08.01 and 08.02	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.40	--- Oat milk	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.50	--- Rice milk	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.60	--- Other plant-based milk beverages	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	15 cents per gram of sugar

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2202.99.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		--- Brandy:			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		--- London gin:			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		- Vodka:			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato:			
	2208.60.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.60.19	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.11 or 2208.60.19 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre/ per unit	Rs 876.15 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol

THIRD SCHEDULE - *Continued*

Column 1		**Column 2**	**Column 3**	**Column 4**	**Column 5**
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			

THIRD SCHEDULE - *Continued*

Column 1		**Column 2**	**Column 3**	**Column 4**	**Column 5**
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,705.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,705.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 16,611 per thousand units
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 28,447 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 8,237 per thousand units
		- Other:			

THIRD SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 16,611 per thousand units
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 8,237 per thousand units

FOURTH SCHEDULE
[Section 4(e)(i)(C) and (D)]

PART I

2201.10.11, 2201.10.21, 2201.90.91, 2202.10.11

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**
		- Carboys, bottles, flasks and similar articles:			
	3923.30.10	--- Plastic bottles containing goods	U	Specific duty per unit	Rs 2 per unit

FIFTH SCHEDULE
[Section 4(e)(i)(E)]

Column 1		**Column 2**	**Column 3**	**Column 4**	**Column 5**
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	1704.10.00	- Chewing gum, whether or not sugar-coated	kg	Specific duty per gram	15 cents per gram of sugar
	1704.90.90	--- Other	kg	Specific duty per gram	15 cents per gram of sugar
		--- Other:			
	1901.90.91	---- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	1901.90.99	---- Other	kg	Specific duty per gram	0
		- Sweet biscuits; waffles and wafers:			
		-- Sweet biscuits:			

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	1905.31.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	1905.31.90	--- Other	kg	Specific duty per gram	0
		-- Waffles and wafers:			
	1905.32.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	1905.32.90	--- Other	kg	Specific duty per gram	0
		- Other:			
		--- Other:			
	1905.90.91	---- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	1905.90.99	---- Other	kg	Specific duty per gram	0

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		--- Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	2006.00.11	---- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2006.00.19	---- Other	kg	Specific duty per gram	0
		- Other:			
		-- Citrus fruit:			
	2007.91.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2007.91.90	--- Other	kg	Specific duty per gram	0
		-- Other:			

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2007.99.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2007.99.90	--- Other	kg	Specific duty per gram	0
		- Pineapples:			
	2008.20.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.20.90	--- Other	kg	Specific duty per gram	0
		- Citrus fruit:			
	2008.30.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.30.90	--- Other	kg	Specific duty per gram	0
		- Pears:			

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2008.40.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.40.90	--- Other	kg	Specific duty per gram	0
		- Apricots:			
	2008.50.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.50.90	--- Other	kg	Specific duty per gram	0
		- Cherries:			
	2008.60.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.60.90	--- Other	kg	Specific duty per gram	0
		- Peaches, including nectarines:			

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2008.70.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.70.90	--- Other	kg	Specific duty per gram	0
		- Strawberries			
	2008.80.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.80.90	--- Other	kg	Specific duty per gram	0
		- Other, including mixtures other than those of subheading 2008.19:			
		-- Palm hearts:			
	2008.91.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2008.91.90	--- Other	kg	Specific duty per gram	0
		-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea):			
	2008.93.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.93.90	--- Other	kg	Specific duty per gram	0
		-- Mixtures:			
	2008.97.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.97.90	--- Other	kg	Specific duty per gram	0

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
		-- Other:			
	2008.99.10	--- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2008.99.90	--- Other	kg	Specific duty per gram	0
	2106.90.50	--- Fruit purée/ fruit based preparation in liquid or viscous form, intended to be mixed with beverages/food preparation	kg	Specific duty per gram	15 cents per gram of sugar
		--- Preparations intended to be used as beverages after dissolution:			
	2106.90.81	---- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar

FIFTH SCHEDULE - *Continued*

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	**H.S. Code**	**Excisable Goods**	**Statistical Unit**	**Taxable Base**	**Rate of Excise Duty**
	2106.90.89	---- Other	kg	Specific duty per gram	0
		--- Other:			
	2106.90.91	---- Containing sugar	kg	Specific duty per gram	15 cents per gram of sugar
	2106.90.99	---- Other	kg	Specific duty per gram	0

SIXTH SCHEDULE
[Section 12(i)]

TENTH SCHEDULE
[Section 2]

PHASING IN OF PENSION AGE

A person who attains the age of 60 in the month and year specified in Column 1 shall be eligible for basic retirement pension or State Age Pension, as the case may be, in the corresponding month and year [Column 3] he attains the corresponding pension age specified in Column 4

COLUMN 1		COLUMN 2	COLUMN 3		COLUMN 4
MONTH AND YEAR ATTAINING AGE OF 60		AGE	MONTH AND YEAR ATTAINING PENSION AGE		PENSION AGE
MONTH	YEAR		MONTH	YEAR	
September	2025	60	September	2026	61
October	2025	60	October	2026	61
November	2025	60	November	2026	61
December	2025	60	December	2026	61
January	2026	60	January	2027	61
February	2026	60	February	2027	61
March	2026	60	March	2027	61
April	2026	60	April	2027	61
May	2026	60	May	2027	61

SIXTH SCHEDULE - *Continued*

COLUMN 1		COLUMN 2	COLUMN 3		COLUMN 4
MONTH AND YEAR ATTAINING AGE OF 60		AGE	MONTH AND YEAR ATTAINING PENSION AGE		PENSION AGE
MONTH	YEAR		MONTH	YEAR	
June	2026	60	June	2027	61
July	2026	60	July	2027	61
August	2026	60	August	2027	61
September	2026	60	September	2028	62
October	2026	60	October	2028	62
November	2026	60	November	2028	62
December	2026	60	December	2028	62
January	2027	60	January	2029	62
February	2027	60	February	2029	62
March	2027	60	March	2029	62
April	2027	60	April	2029	62
May	2027	60	May	2029	62
June	2027	60	June	2029	62
July	2027	60	July	2029	62
August	2027	60	August	2029	62
September	2027	60	September	2030	63

SIXTH SCHEDULE - *Continued*

COLUMN 1		COLUMN 2	COLUMN 3		COLUMN 4
MONTH AND YEAR ATTAINING AGE OF 60		AGE	MONTH AND YEAR ATTAINING PENSION AGE		PENSION AGE
MONTH	YEAR		MONTH	YEAR	
October	2027	60	October	2030	63
November	2027	60	November	2030	63
December	2027	60	December	2030	63
January	2028	60	January	2031	63
February	2028	60	February	2031	63
March	2028	60	March	2031	63
April	2028	60	April	2031	63
May	2028	60	May	2031	63
June	2028	60	June	2031	63
July	2028	60	July	2031	63
August	2028	60	August	2031	63
September	2028	60	September	2032	64
October	2028	60	October	2032	64
November	2028	60	November	2032	64
December	2028	60	December	2032	64

SIXTH SCHEDULE - *Continued*

COLUMN 1		COLUMN 2	COLUMN 3		COLUMN 4
MONTH AND YEAR ATTAINING AGE OF 60		**AGE**	**MONTH AND YEAR ATTAINING PENSION AGE**		**PENSION AGE**
MONTH	**YEAR**		**MONTH**	**YEAR**	
January	2029	60	January	2033	64
February	2029	60	February	2033	64
March	2029	60	March	2033	64
April	2029	60	April	2033	64
May	2029	60	May	2033	64
June	2029	60	June	2033	64
July	2029	60	July	2033	64
August	2029	60	August	2033	64
September 2029 and after		60	September 2034 and after		65

SEVENTH SCHEDULE
[Section 12(j)]

ELEVENTH SCHEDULE
[Sections 3A(1) and 3B(1)]

	ELIGIBILITY AGE	AMOUNT BASIS (Rs)
1.	For persons referred to in section 3A	15,555
2.	For persons referred to in section 3B	16,555

EIGHTH SCHEDULE
[Section 12(j)]

TWELFTH SCHEDULE
[Section 3(c)]

INCREASE IN STATE AGE PENSION

Age	**Additional monthly amount (Rs)**	
	Person referred to in section 3A	**Person referred to in section 3B**
65	1,000	-
75	1,500	1,500
90	7,995	7,995
100	5,185	5,185

NINTH SCHEDULE
[Section 19]

SCHEDULE
[Sections 2 and 6]

ABSOLUTE POVERTY

	Assessed monthly income/combined assessed monthly income (Rs)
One adult	4,000
One adult and one child	6,800
One adult and 2 children	9,600
One adult and 3 children	12,400
One adult and 4 children	15,200
One adult and 5 or more children	16,400
Two adults	8,000
Two adults and one child	10,800
Two adults and 2 children	13,600
Two adults and 3 or more children	16,400
Three adults	12,000
Three adults and one child	14,800
Three adults and 2 or more children	16,400
Four adults	16,000
Four or more adults and one child or more children	16,400
Five or more adults	16,400

TENTH SCHEDULE
[Section 25(v)]

FOURTEENTH SCHEDULE
[Section 53T(1)]

Rate of insurance premium tax	5 per cent