

BUDGET MEASURES

EXPLANATORY NOTES

MAIN PROVISIONS TO BE INCLUDED IN –

THE

FINANCE (MISCELLANEOUS PROVISIONS) BILL 2020

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Part A – Taxation and Public Finance

A.1. Income Tax

(a) Income Exemption Thresholds

The income exemption thresholds will be increased by amounts ranging from Rs 15,000 to Rs 80,000 as shown in table below.

Category	From	To	Increase
	Rs	Rs	Rs
A. Individual with no dependent	310,000	325,000	15,000
B. Individual with one dependent	420,000	435,000	15,000
C. Individual with two dependents	500,000	515,000	15,000
D. Individual with three dependents	550,000	600,000	50,000
E. Individual with four or more dependents	600,000	680,000	80,000
Retired/disabled person with no dependent	360,000	375,000	15,000
Retired/disabled person with dependents	470,000	485,000	15,000

These new thresholds will be effective as from income year starting on 1st July 2020, i.e. on income received by an individual as from 1st July 2020.

(b) Deduction for Dependent

A taxpayer will be allowed to claim as dependent a bedridden next of kin who is in his care. He/she will thus benefit from an additional annual deduction in the range of Rs 80,000 to Rs 110,000 provided that the total number of dependents does not exceed 4.

(c) Special Allowance

A Special Allowance is paid by Government through the Mauritius Revenue Authority (MRA) to supplement the National Minimum Wage.

During the calendar year 2020, Government has decided to secure for every full-time Mauritian employee a monthly guaranteed income of Rs 10,200.

Since January 2020, the MRA is, accordingly, paying a Special Allowance as follows –

- (i) Rs 500 to a Mauritian employee of a Non-Export Oriented Enterprise bringing his monthly guaranteed income to Rs 10,200;
- (ii) Rs 500 to a migrant employee of a Non-Export Oriented Enterprise already in employment as at 31st December 2019 bringing his monthly guaranteed income to Rs 10,200;
- (iii) no allowance is paid to a migrant employee taking up employment for the first time in a Non-Export Oriented Enterprise on or after 1st January 2020;
- (iv) Rs 860 plus an additional allowance of Rs 340 (i.e. a total allowance of Rs 1,200) to a Mauritian employee of an Export Oriented Enterprise bringing his monthly guaranteed income to Rs 10,200;

- (v) Rs 860 to a migrant employee of an Export Oriented Enterprise already in employment as at 31st December 2019 bringing his monthly guaranteed income to Rs 9,860;
- (vi) no allowance is paid to a migrant employee taking up employment for the first time in an Export Oriented Enterprise on or after 1st January 2020; and
- (vii) in the case of a public officer, the Rs 1,000 interim allowance paid to him/her as from January 2020 is taken into account in the computation of the monthly guaranteed income.

The Workers' Rights Act will be amended in the Finance (Miscellaneous Provisions) Bill 2020 to provide for the payment of the Special Allowance.

(d) Solidarity Levy

A Solidarity Levy is currently applicable on resident individuals having chargeable income plus dividends in excess of Rs 3.5 million in a year. These individuals are required to pay 5% of the excess as Solidarity Levy.

As from the income year 2020-2021, the levy will be applied on the chargeable income plus dividends in excess of Rs 3 million of a Mauritian citizen at the rate of 25%.

Lump sum income received by a person by way of commutation of pension, death gratuity or as compensation for death or injury is excluded from the computation of the Solidarity Levy.

The Pay As You Earn (PAYE) system will apply to the Solidarity Levy.

(e) Accelerated depreciation

Capital expenditure incurred on electronic, high precision machinery or equipment and automated equipment will be allowed as a deduction in the year in which it is incurred instead of being amortised over more than two years.

Green technology equipment, which is depreciated over two years, will now include equipment and machinery used for eliminating, reducing or transforming industrial wastes.

(f) Double tax deduction on investment

Enterprises which have been affected by COVID-19 will be entitled to a double tax deduction on their investment in Plant and Machinery during the period 1st March 2020 to 30th June 2020.

(g) Income Tax Holiday

An 8-year income tax holiday will be granted to a company engaged in the manufacture of nutraceutical products provided it starts its operations on or after 4th June 2020.

The 8-year income tax holiday granted to a company engaged in the manufacturing of pharmaceutical products, medical devices or high-tech products will apply to a company which has started or starts its operation on or after 8th June 2017.

(h) Solidarity Levy on Telephony Service Providers

The Solidarity Levy on telephony service providers [5% of accounting profit + 1.5% of turnover], which was introduced in 2009 and subsequently extended, will be made permanent.

A profitable company will pay 5% of its accounting profit and 1.5% of its turnover as Solidarity Levy.

A company which has not made profits will pay 1.5% of its turnover as Solidarity Levy.

(i) Alternative Minimum Tax on companies carrying on life insurance business

A company carrying on life insurance business will pay tax based on the existing system of taxation or under an alternative minimum tax, whichever is the higher.

The alternative minimum tax will be computed at the rate of 10% of profit attributable to shareholders adjusted for capital gains or losses.

(j) Partial Exemption Regime

For avoidance of doubt, it will be clarified that the partial exemption regime on interest income does not cover –

- (i) non-bank deposit taking institutions;
- (ii) money changers;
- (iii) foreign exchange dealers;
- (iv) insurance companies;
- (v) leasing companies; and
- (vi) companies providing factoring, hire purchase facilities or credit sale facilities.

(k) Levy on Corporates

A company, having gross income exceeding Rs 500 million in an accounting year or if it forms part of a group of companies where the gross income of the group exceeds Rs 500 million, will be subject to a levy on its annual gross income at the rate of –

- (i) 0.3% for insurance companies, financial institutions, service providers and property holding companies; and
- (ii) 0.1% for other companies.

The levy will not apply to a company which operates in the tourism sector or which holds a Global Business License.

A.2. Property Tax

(a) Exemption from Registration Duty on Acquisition of a Newly-Built Dwelling

A Mauritian who acquires a newly-built dwelling during the period 1st September 2016 to 30th June 2020 for an amount not exceeding Rs 6 million is eligible to full exemption from registration duty.

The Scheme will be extended for two years i.e. covering acquisition of a newly-built dwelling up to 30th June 2022. Furthermore, the threshold value of a newly-built dwelling will be raised from Rs 6 million to Rs 7 million.

The exemption is also granted if the dwelling is purchased on the basis of a plan or during construction (i.e. under vente à terme or vente en l'état futur d'achèvement).

This exemption does not apply to a property on Pas Géométriques or within the Integrated Resort Scheme, Real Estate Scheme, Property Development Scheme or Invest Hotel Scheme.

(b) Exemption from Land Transfer Tax to a Promoter Undertaking Construction of Housing Projects for Mauritians

The construction of housing estate scheme will be extended as follows –

- (i) the Scheme will run, from 1st July 2020 to 31st December 2020, for registration of projects comprising of at least 5 residential units with the MRA;
- (ii) no registration duty and land transfer tax will be payable on the transfer of freehold bare land for the construction of housing estate project provided the land is transferred by 31st December 2020;

- (iii) construction must be completed before 31st December 2021; and
- (iv) exemption of land transfer tax will be granted on the sale of a residential unit (including by way of 'Vente en Etat Future d'Achèvement - VEFA') provided it is made to a Mauritian before 30th June 2022.

In addition, the maximum price of Rs 6 million of a residential unit under the Scheme will be raised to Rs 7 million.

(c) First-Time Buyer Exemption

Presently, a person is eligible to the first-time buyer registration duty exemption even if he or his spouse is or was the co-owner of an immovable property acquired by inheritance provided the land area is less than 10 perches.

Henceforth, a person will be considered as a first-time buyer even if he or his spouse is or was the –

- (i) owner of an immovable property acquired by inheritance where the land area is less than 20 perches; or
- (ii) co-owner of an immovable property acquired by inheritance where their share in that property is less than 20 perches of land.

A.3. Customs Duty

(a) Customs Duty Exemption on Goods Imported by Post or Courier Services

Presently, the first Rs 3,000 of the value of an article imported by post or courier services is exempt from customs duty and Value Added Tax (VAT). Henceforth, this exemption value will be reduced to Rs 1,000.

(b) Sugar

The rate of customs duty on import of sugar will be increased from 80 percent to 100 percent.

A.4. Excise Duty

(a) Excise Duty on Sugar Sweetened Products

The existing sugar tax of 3 cents per gram on sugar sweetened beverages will be doubled with effect from 5th June 2020. In addition, the tax of 6 cents per gram of sugar will be extended to the following **locally manufactured and imported non-staple sweetened products** with effect from 1st November 2020 –

- (i) pastries
- (ii) sugar confectionery (e.g. sweets, candies, chewing gums, fruit jellies)
- (iii) chocolates
- (iv) biscuits
- (v) waffles and wafers
- (vi) ice creams
- (vii) jams, fruit jellies, marmalades, fruit or nut purées and fruit or nut pastes
- (viii) fruits, nuts, fruit-peels and other parts of plants preserved by sugar (including drained, glacé or crystallised)
- (ix) mixes and doughs for the preparation of bakers' ware
- (x) crispbreads, gingerbreads

- (xi) rusks, toasted breads and similar products
- (xii) food preparations of flour, groats and malt extract such as custard powder and ovaltine
- (xiii) cereal products
- (xiv) whey
- (xv) yoghurts, buttermilk

Excise regulations will be amended to licence importers and manufacturers of sugar sweetened products as in the case of sugar sweetened beverages.

(b) Motor Vehicles

A rebate on the amount of customs/excise duty payable will be granted on vehicles, provided they were in a bonded warehouse before 5th June 2020 and are cleared from Customs before 30th June 2021, as follows –

Motor Vehicles	Customs/Excise Duty Rebate
Motor Cars:	
<i>Up to 1,000 cc</i>	40% of the excise duty payable on the motor car or Rs 100,000, whichever is the lower.
<i>1,001 to 1,600 cc</i>	30% of the excise duty payable on the motor car or Rs 125,000, whichever is the lower.
Buses, Double/ Single Space Cabin Vehicles and Vans	30% of the customs/excise duty payable on the motor vehicle or Rs 125,000, whichever is the lower.

(c) Extension of Moratorium Period for Non-Affixing of Tax Stamps on Bottles of Beer and Wine

The obligation to affix tax stamps on alcoholic products was extended to bottles of beer and wine in containers of more than 50 ml and up to 200 ml. A moratorium period was given to allow the existing stock to be sold without tax stamps up to 2nd August 2020. However, in view of the impact of COVID-19, especially on the hotel sector, the moratorium period will be extended to 2nd February 2021.

A.5. Value Added Tax

(a) Exempt Goods to become Zero-Rated

- (i) Unprocessed agricultural and horticultural produce;
- (ii) Live animals of a kind generally used as, or yielding or producing, food for human consumption other than live poultry;
- (iii) Transport of passengers by public service vehicles excluding contract buses for the transport of tourists and contract cars; and
- (iv) Medical, hospital and dental services.

(b) Digital and Electronic Services

Digital and electronic services provided through internet by non-residents for consumption in Mauritius will be subject to VAT.

A.6. Duty Free Shops and Deferred Duty and Tax Scheme (DDTS) Shops

Duty Free Shops and DDTS shops will be allowed to sell goods on the local market without any limit on quantity but with payment of duties and taxes up to 31st December 2021.

A.7. Tax Administration

(a) Tax Administration: Income Tax

(i) Income Tax Refund by the MRA

The time limit to effect income tax refunds will be standardised to 60 days for all taxpayers. The time limit will run as from the date all necessary documentation pertaining to the application is received by the MRA.

(ii) E-services platforms

The MRA will develop further its e-services platform to improve efficiency and transparency in service delivery to taxpayers.

(b) Tax Administration: Customs Act

(i) A definition of “passenger” will be introduced to differentiate between a passenger, crew member and master of an aircraft or ship in view of the forthcoming application at Customs of the Advanced Passenger Information and Passenger Name Record system for risk management purposes.

(ii) Provision will be made for the Principal Officer of a private company to be liable for any taxes due by the company. As in the case of the VAT Act, the Principal Officer may be the executive director or any other person who is entitled to exercise the powers of the Board of directors.

- (iii) Presently, where there is underpayment of duties, excise duties, taxes and penalties under the Customs Act, the MRA issues a notification of underpayment to the importer/manufacture. The latter has 28 days to settle the amount due. However, there is no provision for notification and time frame to settle the underpayment in the case of –
- a. default on deferred payment facilities;
 - b. non-submission of cargo report for an aircraft or ship; and
 - c. importation of selected prohibited goods.

The time frame of 28 days to settle any underpayment will be extended to cover the above cases. Any aggrieved importer/manufacture will have the right to appeal against the claim of underpayment.

- (iv) Goods imported in multiple consignments or shipments to be assembled into a complete finished good, such as a photovoltaic system or a greenhouse, will be given the same tariff classification as the finished good.
- (v) Any customs declaration (Bill of Entry) made in respect of imports will be deemed to be a self-assessment with a view to making operators more compliant with customs laws.
- (vi) Presently, a master, owner or duly authorised agent of an aircraft or ship who fails to give a cargo report in respect of the aircraft or ship, its cargo and passengers is liable to a fine not exceeding Rs 50,000 rupees on conviction. Instead, a penalty of Rs 500 per day of non-compliance subject to a maximum of Rs 5,000 will be imposed. An aggrieved person will have a right of appeal against the penalty.

- (vii) Where MRA Customs suspends the clearance of imported goods or detains goods on the local market which are suspected of infringement of industrial property rights, whether following an application by the rights holder or on its own initiative, it will give public notice of its action.
- (viii) MRA Customs will not suspend the clearance of imported goods or detain goods on the local market which are genuine but have not been imported by the rights holder in case the goods –
 - a. are imported for personal use in small non-commercial quantities or are in the luggage of a passenger, master or crew;
 - b. were shipped before the date of a public notice issued by MRA Customs to the effect that it has granted an application by a right holder for suspension/detention of goods infringing industrial property rights provided the goods are imported within one year from the date of the public notice; and
 - c. were in bonded warehouse or had already been manufactured in Mauritius for home-consumption/export prior to the public notice.
- (ix) Where MRA Customs suspends the clearance of imported goods or detains goods on the local market on grounds of suspected infringement of industrial property rights but the rights holder does not initiate legal proceedings for two consecutive cases during a period of 6 months, MRA Customs will not suspend/detain any similar future consignments unless and until the right holder initiates legal proceedings.

- (x) The MRA will be empowered to authorise a person from the company of a Freight Forwarding Agent, who has been authorised to act as such prior to March 2006, to act as broker, provided that the person –
 - a. has continuously worked for the Freight Forwarding Agent in the capacity of director or employee related to the entry of goods from the time the authorization as agent was granted;
 - b. successfully completes a Recognition of Prior Learning Course conducted by MRA Customs; and
 - c. is successful in an oral examination conducted by MRA Customs.

(c) Tax Administration: Customs Tariff Act

The rate of exchange to be used for valuation purposes will, henceforth, be posted on the website of the MRA.

(d) Tax Administration: Value Added Tax Act

- (i) It will be clarified that, where a transaction is not at arm's length, the market value of the supply should be taken as the taxable value.
- (ii) Currently, a VAT-registered person supplying both taxable and exempt supplies apportions input tax over a one-year period. However, where he is engaged in a project spanning over several years, he may apply for an alternative basis of apportionment. The MRA will be empowered to request a VAT-registered person to apply an alternative basis of apportionment for input tax.

- (iii) Where an administrator, executor, receiver or liquidator is appointed to manage or wind up the business of a taxable person, he will have to inform the MRA of his appointment within 15 days.
- (iv) Currently, no VAT refund in respect of a residential building may be claimed if the amount is less than Rs 25,000 in a quarter unless it is a final application. To allow persons at the lower rung whose constructions span over a long period to benefit from the refund, provision will be made to allow a claim of less than Rs 25,000 to be entertained where the amount of VAT paid during a quarter and the preceding three quarters do not exceed Rs 25,000.
- (v) A VAT e-invoicing system will be introduced at business level, on a pilot basis, to enhance tax compliance.

(e) Tax Administration: Mauritius Revenue Authority Act

Assessment Review Committee

The case of an aggrieved party who repeatedly fails to attend or to be represented upon being convened before the Committee will be struck out if such failure is not due to illness or other reasonable cause.

(f) Tax administration: Registrar-General's Department

Sale of a residential unit by NEF to an individual

A person who is registered on the Social Register of Mauritius will be exempted from the payment of registration duty on the acquisition of a residential unit from the National Empowerment Foundation.

A.8. Public Financial Management

(a) Gradual Implementation of accrual International Public Sector Accounting Standards

With a view to modernising the accounting and reporting framework, a roadmap has been established to implement accrual International Public Sector Accounting Standards (IPSAS) in the public sector.

To be in line with the established roadmap, Statutory Bodies listed in Part II of the Second Schedule of the Statutory Bodies (Accounts & Audit) Act will have to prepare their Financial Statements on IPSAS basis instead of IFRS.

(b) Inventory Management System

A computerized inventory management system (e-IMS) has been introduced to automate stock management system in Government warehouses. The e-IMS has already been deployed on 20 sites during the first phase.

By the end of June 2020, the deployment of the System will be completed at the Ministry of Health and Wellness, thus raising the level of efficiency in the management of inventory. It is expected that by December 2021, the system will be extended across all Ministries and Departments.

(c) Procurement and Warehousing Process

With a view to enhancing the processes in Procurement and Supply operations, Financial Instructions will be issued to –

- (i) uplift the whole procurement cycle across all Ministries and Departments so as to better prepare the procurement process from planning to contract administration; and
- (ii) review management of warehouses so as to ensure that warehousing activities/processes in Ministries and Departments are carried out efficiently and effectively.

(d) Strengthening Internal Audit & Risk Management in the Public Sector

As an important component in public financial management system, the structure, effectiveness and function of internal audit will be improved so as to provide quality internal audit services to Government in meeting its objectives.

Since risk management is a fundamental element of corporate governance, it is important that a risk management framework be established across Ministries and Departments.

The Internal Control Cadre and the Audit Committees will assist Accounting Officers in establishing the risk management framework.

(e) Controlling Recurrent Expenditure

In order to exercise tighter control on recurrent expenditure, -

- (i) recruitment in the civil service will be limited to priority sectors. A Committee, to be chaired by the Secretary to Cabinet and Head of Civil Service, will be set up to make recommendations on the new posts to be filled. The Committee will comprise representatives of the Ministry of Finance, Economic Planning and Development and the Ministry of Public Service, Administrative and Institutional Reforms;
- (ii) the implementation of the PRB Report is being deferred in view of the current economic and financial situation. However, the monthly interim PRB allowance of Rs 1,000 paid to civil servants is being maintained;
- (iii) exceptionally, there will be no cash refund for unutilised sick leaves for this year. These leaves will be accumulated in the sick leave bank;
- (iv) encashment of passage benefits will be limited to travelling abroad and local tourism, meeting medical expenses and for educational purposes;
- (v) the implementation of the medical scheme is being deferred;
- (vi) subsidies to private fitness centres are being removed; and
- (vii) grants to parastatal bodies and local authorities are being reduced.

Part B – Other Budget Measures

B.1. Support from the Development Bank of Mauritius Ltd

The Development Bank of Mauritius (DBM) Ltd will offer facilities to the agriculture and education sectors as well as will also provide industrial space.

(a) Agriculture Sector

The following loan schemes will be made available –

- (i) up to Rs 5 million under the **New Agricultural Loan Scheme** to encourage return of abandoned land back under cultivation and assist planters to adopt new cultivation techniques;
- (ii) up to Rs 1 million under the **Mechanisation Loan Scheme** for acquisition of machinery and farm equipment to reduce cost of production;
- (iii) up to Rs 1 million under the **Seeds and Seedling Loan Scheme** to encourage planters to invest in seeds and seedling production;
- (iv) up to Rs 5 million under the **Agro-Industry Loan Scheme** to encourage investment in the transformation, processing and packaging of agricultural produce; and
- (v) up to Rs 25,000 under the **Backyard Gardening Loan Scheme** to housewives to encourage backyard gardening and roof top production.

(b) Education Sector

The DBM Ltd will provide the following loan facilities –

- (i) computer loans up to Rs 50,000 to parents for the purchase of laptops, printers and internet connections for online digital educational platforms; and
- (ii) loans up to Rs 1 million to private colleges for the Upgrade of IT Infrastructure including purchase of laptops, overhead projectors, printers to enable them to provide online courses to students.

(c) Industrial Space

DBM Ltd will acquire industrial buildings at Coromandel, Terre Rouge and Vallée des Prêtres and will construct new SME Parks at Plaine Magnien and Vuillemin.

B.2. Boosting SMEs and MMEs

- (a) A new Credit Check will be introduced to assess the credit worthiness of Small and Medium Enterprises (SMEs) and Mid-Market Enterprises (MMEs) applying for funding under Government-sponsored schemes and guarantees. ISP Ltd will provide a grant to help SMEs and MMEs to obtain a Credit Check report.
- (b) The SME Equity Fund Ltd will invest through the crowd lending mechanism to the tune of up to Rs 200,000 per project.
- (c) The one-off grant towards certification under ‘Made in Moris’ label will be increased from Rs 5,000 to a maximum of Rs 50,000.

B.3. Côte d' Or Data Technology Park

The Côte d' Or Data Technology Park will leverage the latest technology, design principles, and business philosophies to create an entrepreneurial community aimed at expediting the innovation process from idea to creation.

The Park will comprise the following 12 centres –

(a) ICT Operation Centre

The Centre will implement best Cloud Native practices for development of secure and scalable software.

(b) Business Operation Centre

The Centre will provide business intelligence solutions and strategic development oversight to reduce redundancy in business operations.

(c) Sustainable Technology Centre

The Centre will oversee all engineering, planning, and operations to ensure that future infrastructure will have a net zero carbon footprint, adopt the best green practices, to continually research and support forward looking sustainable practices.

(d) Centre for Additive Manufacturing and Design Innovation

The Centre will enable entrepreneurs to move rapidly from idea to prototype and start mass production through novel 3D Printing technologies and other advanced manufacturing processes.

(e) Deep Artificial Intelligence Centre

The Centre will provide Mauritius with the very first carbon Neutral Green Tier 4 Data Centre to become a central pillar and be the accelerator for the digital transformation of Mauritius.

(f) Centre for Advanced Sciences

The Centre will focus on repositioning Mauritius within the competitive international science and engineering landscape.

(g) Technical Education Acceleration Centre

The Centre will provide a fast-paced educational bridge program to ensure that Mauritians acquire market-driven skill sets and learn while working.

(h) Logistics and Facilities Centre

The Centre will be responsible for monitoring and driving the Côte d'Or Data Technology Park through data collection and ensure the smooth operation of all centres.

(i) Food Technology Centre

The Centre will focus on reducing our dependencies on imported food through cost-effective, small-footprint, high-tech farming initiatives and promoting smart agriculture.

(j) Health and Wellness Centre

The Centre will provide technically driven services to promote physical and mental health. It will also carry out research and assist in the development of pharmaceutical products and medical devices.

(k) Mixed Media Centre

The Centre will provide a new venue for artists of all forms, fostering a creative environment to support Mauritian businesses and culture.

(I) Reform and Policy Centre

The Centre will advise, and implement critical structural reforms of accreditation agencies, governing bodies, and consumer services to ensure that Mauritius meets American or European standards.

B.4. Improving our Doing Business Environment

Mauritius is presently ranked at the 13th position globally as per the World Bank's Ease of Doing Business Report 2020. A series of measures will be implemented to improve the Country's ranking with a strong focus on digitalisation.

(a) Improving Registration of Property

The Registrar General's Department has over the past years automated the system of registering property. To improve technology adoption and efficiency, -

- (i) online submission of deeds of transfer and other documents for registration will be made mandatory through the Mauritius E-Registry System (MERS) for notaries, banks, insurance companies, leasing companies and new and imported second hand dealers in motor vehicles;
- (ii) the number of access granted to each notary for search and registration on the MERS will be increased; and
- (iii) the requirement for a Certificate of Registration from the Economic Development Board (EDB) for Warehouses will be eliminated. However, the buyer will have to submit an undertaking at the time of registration of the deed to the Registrar-General.

In addition, the accuracy of cadastre of the City Council of Port-Louis will be increased to cover the whole area.

(b) Easing of Construction Permits

With a view to boosting the construction sector and simplifying procedures, -

- (i) online application for a Building and Land Use Permit (BLUP) will be made mandatory for all construction types and sizes; and
- (ii) the Environment and Land Use Appeal Tribunal Act will be amended to specify clearly who can appeal against the decision of the Ministry of Environment, Solid Waste Management and Climate Change to issue, or not, an EIA License.

(c) Getting Electricity

The Utility Regulatory Authority will start licensing of operators in the power sector during the next financial year.

(d) Alignment with International Best Practices

- (i) To increase shareholder's protection, the Companies Act will be amended to -
 - a. define conducts deemed prejudicial to shareholders and engage Director's liability for prejudicial conduct; and
 - b. provide that Board of Directors of entities listed on the Stock Exchange of Mauritius should comprise at least 2 independent and non-executive directors.
- (ii) Registration of Ultimate Beneficial Owners as well as VAT registration will be done at time of business registration and company incorporation.

- (iii) Some temporary measures relating to, amongst others, extension of time limits in the Companies Act, Limited Liability Partnerships Act, Limited Partnerships Act, Foundations Act and the Insolvency Act will be reviewed.
- (iv) The framework for contracting with Government will be made more efficient and transparent. The Procurement Policy Office will –
 - a. publish statistics on key milestones of a procurement lifecycle to monitor performance and contract management; and
 - b. issue Directives requiring Public Bodies to publish signed contracts and contract amendments on the e-procurement platform.
- (v) All public sector agencies will establish and publish Service Level Agreements for investors and businesses.
- (vi) Special efforts will be made to ensure timely enforcement of contracts and settlement of commercial disputes.

(e) Regulatory Framework

The EDB will start the review of our regulatory framework in four key sectors of the economy, namely –

- (i) Land Use and Construction;
- (ii) Trade & logistics;
- (iii) Tourism; and
- (iv) Healthcare and Lifesciences.

(f) Openness

- (i) The minimum investment amount for an investor to obtain the status of Permanent Resident or a holder of an immovable property under an existing scheme to obtain the status of Resident will be reduced from USD 500,000 to USD 375,000.
- (ii) To attract and retain foreign talents and businesses, non-citizens holders of Residence Permit, Occupation Permit or Permanent Residence Permit will be allowed to acquire one plot of serviced land not exceeding 2,100 m² for residential purposes within smart cities.

This measure will be open for a period of 2 years ending 30th June 2022. The non-citizens will have to complete the construction of a residential building within a period of 5 years. The total area of all plots of serviced land for sale should not exceed 25% of the land area planned for the construction of residential properties.

- (iii) The minimum monthly salary of Rs 30,000 for ICT professionals to obtain an occupation permit will be extended to other specified sectors.

(g) Streamlining Business Licensing Processes

- (i) The EDB will collaborate with Ministries and Public Sector agencies to review, re-engineer and streamline relevant licenses issued by these institutions in the context of facilitating businesses and investments. The licenses to be reviewed are at Appendix I.

- (ii) The EDB will set-up a Business Obstacles Alert Mechanism for businesses to report constraints faced in delivery of licences and permits.

B.5. Digital Transformation

With the objective of digitalising our public sector, the following measures will be implemented -

- (a) the implementation of an electronic Document Management System (eDMS) will be accelerated for the whole of Public Service to effectively and efficiently manage and exchange electronic documents between Government agencies and ensuring operational continuity irrespective of location;
- (b) video conferencing as well as online collaboration platform will be deployed across the Public Service to host meetings, connect with stakeholders as well as enable remote collaboration between Government Officers;
- (c) research and innovation projects in areas like telemedicine, e-education, agri-tech solutions and digital platforms will be initiated;
- (d) electronic queue management systems across the Public Sector will be set up;
- (e) mobile payment technology will be integrated in Government online systems;
- (f) at least 30% of documents issued to citizens and businesses will be provided in a digitally-signed online format;
- (g) a Digital Government Safe will be created to provide facilities for citizens to safekeep their electronically-signed documents;

- (h) a one-stop-shop facility will be set up at the Registrar-General Department for the registration of motor vehicles;
- (i) a Public Sector Transformation Scheme will be introduced by the Mauritius Research and Innovation Council (MRIC) to encourage innovative companies and start-ups to develop applications for the public sector;
- (j) the Central Informatics Bureau, Central Information Systems Division and the IT Security Unit will operate as a single directorate of the Mauritius Digital Transformation Agency (MDTA) to support implementation of digital solutions for government; and
- (k) the Government Online Centre, under the MDTA, will provide the appropriate digital infrastructure to enable government to deliver digital services faster and more efficiently.

B.6. Improving Public Procurement

With a view to improving public procurement and bringing efficiency in public spending, -

- (a) all public procurement exercises will have to be mandatorily carried out through the e-Procurement System. In the first instance, as from 1st July 2020, 55 Public Bodies listed at Appendix II will have to undertake all procurement exercises on the e-Procurement System. The remaining Public Bodies will have up to 31st December 2020 to fully shift on the e-Procurement System;
- (b) the compliance unit of the Procurement Policy Office will be reinforced to undertake procurement and contract compliance audit of major projects;

- (c) a Procurement Committee will be set up in all Public Bodies to replace existing Departmental Bid Committee and to ensure, amongst others, that –
 - (i) the e-Procurement System is being implemented; and
 - (ii) adherence to timelines set and monitor the whole procurement cycle from planning to contract completion in order to ensure delivery of projects within time, cost and required quality;
- (d) the Procurement Policy Office will come up with a list of goods to be procured under framework agreements;
- (e) the National Schedule of Rates will be reviewed to enable Public Bodies to work out their cost estimates more accurately;
- (f) evaluators from the public sector will be allowed to carry out bid evaluations at the Central Procurement Board during working hours for projects of national interest; and
- (g) for ICT Projects, –
 - (i) Public Bodies will be required to carry out early market engagement based on performance requirements to benefit from systems with proven track record; and
 - (ii) the Procurement Policy Office will issue Directives to facilitate procurement exercises in relation to ICT projects.

In addition, the Public Procurement Act will be amended to –

- (a) allow for procurement of consultancy services under emergency situations;
- (b) provide for the validity period of a bid to be extended for a period not exceeding 180 days after the lapsing of the initial bid validity period provided in the bidding documents;
- (c) allow for reservation of specific types of goods and other services for micro-enterprises, small enterprises and medium enterprises;
- (d) repeal Section 11A of the Public Procurement Act relating to award of public-private partnership project which is already provided for in the Build, Operate and Transfer Projects Act and Public Private Partnership Act; and
- (e) allow a Public Body to cancel a bidding process where –
 - (i) defects or gaps in the specifications have been revealed, which prevent consideration of a substantially less expensive and functionally equivalent item other than the one called for in the bidding documents, or which prevent consideration of all items of cost to the public body in the evaluation process; and
 - (ii) the bidding document requires substantial modification making it more convenient to restart a new bidding process in the public interest;

These provisions, which are already provided for in subsidiary legislations, will be included in the Public Procurement Act.

B.7. Sustainable Development

(a) Protection of our Beaches, Lagoons and Coral Reefs

To address beach erosion, coral bleaching, degradation of the reef system and reduce infrastructural damage to our coastal assets from storm surges and sea water intrusion, the following measures will be implemented –

- (i) coastal protection works will be implemented at St Martin, Providence, Pointe aux Feuilles to Grand Sables, Petit Sable to Bambous Viriuex and Flic en Flac to Tamarin;
- (ii) site assessment for rehabilitation will be initiated at eroded/degraded sites, namely, Baie du Cap, Trou aux Biches, Blue Bay, Albion, Le Morne, Riambel, Pointe des Lascars, Pointe des Regates, Pointe d’Esny, St Felix, La Prairie, La Preneuse, Rivière des Galets, La Mivoie Riviere Noire, and Bois des Amourettes;
- (iii) the coastal flora will be re-established at Flic en Flac, Mon Choisy and Le Morne, by phasing out casuarina trees and replacing them with varieties that have more sand retention potential;
- (iv) degraded coral reefs will be restored with thermal tolerant corals;
- (v) Mangrove propagation programme will be expanded to the East coast in collaboration with local communities; and
- (vi) the mass cultivation of selected rare or threatened coral species will be undertaken for locally adapted nurseries prior to transplantation to recipient degraded reef sites and coral gardens at 3 sites around Mauritius, namely Le Morne, Poudre d’Or, and Bambous Virieux.

(b) Moving towards a Plastic-Free Mauritius

To curb plastic pollution, the following measures will be implemented –

- (i) The Environment Protection (Banning of Plastic Bags) Regulations will be amended to –
 - a. include possession of plastic bags as an offence; and
 - b. delist transparent roll-on bags and pocket bags of less than 300 cm² as exempted plastic bags.
- (ii) eco-bins and nets will be installed at strategic locations on beaches and at major sea outfalls to ensure that most of the plastic wastes are collected and diverted to recyclers; and
- (iii) the sound management and disposal of empty plastic pesticide containers will be undertaken with the collaboration of planters.

B.8. Port Charges

The Cargo Handling Corporation Ltd will, for the period between 1st January and 30th June 2021, increase stevedoring and shore charges for all –

- (a) laden import containers by 10%; and
- (b) import vehicles by 100%.

The Mauritius Ports Authority will, for the period between 1st January and 30th June 2021, increase Quay Fees for all laden import containers by 10%.

B.9. Social Housing

The construction of 12,000 housing units will be financed through the COVID-19 Projects Development Fund.

In addition, funds have been earmarked under the National Environment Fund to meet expenses for the rehabilitation of ex-CHA Housing Estates including the removal of asbestos.

B.10. Encouraging Consumer Protection

With the objective of ensuring that products imported with less than a few weeks left before expiry are not dumped in our markets, the number of products, excluding fresh products, with a minimum of 50 percent lifetime before importation will be increased.

In addition, mandatory quality standards and norms will be enforced to prevent unfair competition from imported products.

Part C – Other Legislations

C.1. Bank and Non-Bank Financial Services

(a) Banking Act

The Banking Act will be amended to –

- (i) provide for clarity in the definition of “significant interest” and “related party”;
- (ii) encourage digital banking;
- (iii) provide for the ground for refusing an application for a foreign exchange dealer or money changer licence be set out in the law;
- (iv) transfer the responsibility for supervision of money lenders from the Bank of Mauritius (BOM) to the Financial Services Commission (FSC);
- (v) allow the BOM to vary the capital adequacy ratio to a lower level should the need arise or in exceptional circumstance;
- (vi) allow flexibility for commercial banks to submit financial statements to the BOM;
- (vii) allow the BOM the discretion to extend the time period for rotation of audit firm for an additional period of 2 years;
- (viii) vest the conservator with the powers to execute any instruments in the name of the financial institution and to initiate, defend and conduct in its name any action or proceedings to which the financial institutions may be a party;

- (ix) align section 96A of the Banking Act, relating to protection of customers of financial institutions, with the requirements of the Ombudsperson for Financial Services Act; and
- (x) empower the BOM to issue directives in addition to guidelines and instructions.

(b) Financial Services Act

The Financial Services Act will be amended to –

- (i) provide for the definition of ‘peer to peer’ lending;
- (ii) provide that in the absence of an appointed Chief Executive, the Board may appoint such employee to exercise the powers set out under Part VIII, relating to powers of the FSC;
- (iii) empower the FSC to collect information on a conglomerate group, including unregulated entities, which would impact on the safety and soundness of the financial group;
- (iv) provide for prior notice to be given when a licensee wishes to surrender its licence and to provide a timeframe to licensees for a proper transfer of business operations to the transferee;
- (v) give a flexibility regarding the filing of annual financial statements during a curfew period or situation of emergency or natural disasters;
- (vi) cater for exemptions for filing of annual financial statements where the FSC is of the opinion that it is not applicable;
- (vii) provide that the Enforcement Committee shall consist of not more than 4 employees designated by the Board; and
- (viii) provide for the duties of auditors of all licensees of the FSC to include the reporting of irregularities to the FSC.

(c) Insurance Act

The Insurance Act will be amended to provide for the management committee of the Insurance Industry Compensation Fund to properly discharge its functions and effect payments, other than compensation to victims, in line with the objectives of the Hit and Run Sub-Fund.

(d) Mauritius Deposit Insurance Scheme Act

The Mauritius Deposit Insurance Scheme Act will be amended to -

- (i) provide for indemnity of employees of the Mauritius Deposit Insurance Company (MDIC);
- (ii) allow for investment of the deposit insurance fund to be outsourced to the BOM; and
- (iii) provide for payment of insured deposit by MDIC to apply only when the conservatorship has failed and the financial institution is in compulsory liquidation.

(e) Private Pensions Scheme Act

The Private Pensions Scheme Act will be amended to –

- (i) allow for a member of a private pension scheme to transfer the amount of accrued benefits to another private pension scheme; and
- (ii) establish a procedure for unclaimed funds under a private pension scheme to be transferred to a special fund to be set up by FSC.

(f) Securities Act

The Securities Act will be amended to create an obligation on corporate finance advisory to keep and maintain records of debts raised on behalf of issuers.

C.2. Build Operate Transfer Projects Act

The Build Operate Transfer Projects Act will be amended to provide for –

- (a) the BOT Projects Unit and Contracting Authorities to appoint technical advisory firms or consultants in the preparation of BOT projects. Similar amendments will be brought to the Public Private Partnership Act;
- (b) a threshold value for BOT Projects to be referred to the Central Procurement Board; and
- (c) the Central Procurement Board to authorise, approve and carry out pre-selection exercises for a BOT project above a prescribed amount.

C.3. Civil Service Family Protection Scheme Act

The Civil Service Family Protection Scheme Act will be amended to clarify –

- (a) the definition of Basic Unreduced Pension for Members of the National Assembly;
- (b) that the applicability of pension rights of Members of the National Assembly; and
- (c) that refund of contribution to a Member of the National Assembly can also be made after the age of 65.

C.4. Civil Status Act

The Civil Status Act will be amended to –

- (a) bring check and balance with a view to minimising the risk of fake marriages and to prevent the existing discrimination and infringement of the right of citizen to get married in a place of his/her choice;
- (b) include the Registrar or his representative and a Secretary who shall be a Civil Servant in the composition of the Muslim Family Council as established under the Civil Status Act and to determine the terms and conditions of the Chairperson and members;
- (c) change the compulsory registration of death within 24 hours to 48 hours as declarants or funeral undertakers face difficulties to declare the death within this short time period; and
- (d) solve the problem of tardy declaration of birth, where the parents are untraceable, declaration may be made by the Ministry of Health.

C.5. Code Civil Mauricien

- (a) The provisions of the Code Civil Mauricien relating to Copropriete des Immeubles et Les Ensembles Immobiliers will be amended to –
 - (i) give more flexibility in appointing a proxy for an annual general meeting of a syndic;
 - (ii) clarify the determination of majority of votes of co-owners; and
 - (iii) provide for the definition of an “*administrateur*”.
- (b) In addition, Article 312 of Code Civil Mauricien will be amended to allow the registration of a child born hors marriage.

C.6. Construction Industry Development Board Act

The Construction Industry Development Board Act will be amended to review the grade ceilings for value of contract that a contractor is allowed to undertake. The new ceilings will be revised upwards to reflect the prevailing market value of works and offer more opportunities to eligible contractors.

The CIDB (Registration of Consultants and Contractors) Regulations 2014 will be reviewed to allow a Joint Venture Contractor, comprising two or more contractors, to undertake works of higher grades, as may be approved by the Council.

C.7. Cooperatives Act

The Cooperatives Act will be amended to allow –

- (a) retrieval of a state land leased to an Agricultural Cooperative Society for non-compliance to the Cooperatives Act; and
- (b) the Registrar of Cooperative Societies to issue such guidelines consistent with Government General Policy in the context of national emergency situations, natural disasters or force majeure.

C.8. Environment Protection Act

The Environment Protection Act will be amended to set up an Extended Producer Responsibility on management of E-wastes, end of life vehicles and waste batteries, in close partnership with the private sector.

C.9. Food and Agricultural Research and Extension Institute Act

The Food and Agricultural Research and Extension Institute Act will be amended to provide for officers of the Institute have access to production systems including fields, farms, agro-processing enterprises and sheltered farms in the discharge of their duties.

C.10. Gambling Regulatory Authority Act

The Gambling Regulatory Authority Act will be amended to –

- (a) widen the definition of “Limited Pay out Machines” to include virtual, multiplayer station and/or stand-alone roulette machine or other devices which comply with such technical standards as approved by the Board. The maximum pay-out will be increased from Rs 5,000 to Rs 10,000;
- (b) allow the Gambling Regulatory Authority (GRA) to make regulations to define the manner in which the Appeal Committee should operate;
- (c) make it a requirement for every gaming machine operator to ensure that every gaming machine on its premises complies with such technical standards to be approved by the Board and gazetted;
- (d) provide for gaming machines and the jackpot system of any gaming machine to be tested by gaming laboratories approved by the Board;
- (e) empower GRA Inspectors to seal the mechanical meters, game box, jackpot and logic area of a gaming machine to prevent tampering of such gaming machines;
- (f) repeal the section relating to the installation of a multi-terminal Limited Pay Out Machine on a premise as it will be covered in the wider definition of Limited Pay Out Machine;
- (g) provide for an operator to notify the GRA when he displaces a Limited Pay Out Machine from one site to another instead of having to obtain the approval of the GRA;

- (h) provide for every Limited Pay Out Machine operator to have all Limited Pay Out Machines on its premises complying with the technical standards to be approved by the Board and gazetted;
- (i) amend the definition of “sporting event” and other relevant sections to limit the conduct of fixed odds betting to horse race and football league taking place outside Mauritius;
- (j) streamline the information to be furnished to the Authority at the time of submission of an application for registration of a sweepstakes retailer, lottery retailer or pool promoter;
- (k) empower the Board to approve new specified events for which an adhoc licence to carry out gaming activities may be granted;
- (l) exempt from the requirement for police clearance with regard to the premise of a Limited Pay Out Machine prior to the issue of a licence;
- (m) allow a licensee to sponsor activities for charitable, benevolent and social purposes;
- (n) allow computer-generated documents to be admissible evidence in any legal proceedings;
- (o) provide for payment of Bookmaker licence for conducting fixed odds betting on any event or contingency other than a local race on a “yearly or part thereof” basis instead of 12 months’ basis;
- (p) make it an offence for those persons who are offering or conducting bet related services without a valid licence; and
- (q) change the tax rates for certain categories of licensees listed at Appendix III.

C.11. Information and Communication Technologies Act

The Information and Communication Technologies Act will be amended to strengthen existing legal provisions.

C.12. Mauritius Agricultural Marketing Act

The Mauritius Agricultural Marketing Act will be amended to allow the Agricultural Marketing Board to –

- (a) intervene to stabilise the price of agricultural produce;
- (b) be mandated to deal with a variety of food products to ensure regular supply of same at affordable price; and
- (c) look into the operations of the National Wholesale Market.

C.13. Mauritius Cane Industry Authority Act

The Mauritius Cane Industry Authority Act will be amended to provide for –

- (a) the Control and Arbitration Committee of the MCIA to process application for the manufacture of another type of sugar, i.e., Integral Sugar;
- (b) a miller to deliver cane juice or any other intermediate product in sugar processing to a person engaged in the production of products other than sugar, subject to approval of the Board.

C.14. Mauritius Ex-Services Trust Fund Act

The Mauritius Ex-Services Trust Fund Act will be repealed as –

- (a) there has been a continuous fall in number of beneficiaries which will result in the natural death of the Trust Fund; and

- (b) the Ministry of Social Security is serving the same group of persons under Basic Retirement Pension, thus consolidating payment of all benefits through one organisation is justified.

C.15. Medical Council Act

The Medical Council Act will be amended to –

- (a) provide for the registration of a general practitioner with the Medical Council only if he has successfully undergone examinations conducted by a medical examination body of international repute approved by the Minister of Health in consultation with the Medical Council; and
- (b) remove the requirement that it is mandatory for a person to undergo an entry examination before being registered as a pre-registration trainee.

C.16. National Pensions Act

The National Pensions Act will be amended for an employee who is a driver to be entitled to payment of an Industrial Injury Allowance in case the employee suffers an injury while travelling to or from his place of work.

C.17. National Savings Fund Act

The National Savings Fund Act will be amended to exempt a Non-Citizen employed by a Non-Citizen Contractor from payment of contributions to the National Savings Fund.

C.18. Non-Citizens (Property Restriction) Act

The Prime Minister may validate the acquisition of a property by a non-citizen after the transaction has been effected if he is satisfied of the credentials of the non-citizen and that omission to seek prior authorisation for the transaction was due to a mistake or oversight.

C.19. Outer Islands Development Corporation Act

The Outer Islands Development Corporation Act will be amended to allow –

- (a) a committee, delegated by the Outer Islands Development Board, or the General Manager of the Corporation to enter into a transaction in respect of a capital expenditure of up to Rs 200,000 instead of Rs 100,000; and
- (b) the Outer Islands Development Corporation to incur expenditure without the approval of the Minister to whom responsibility for the Outer Islands is assigned.

C.20. Pensions Act

The Pensions Act will be amended to review the role, functions and composition of the Public Pensions Advisory Committee.

C.21. Pharmacy Act

The Pharmacy Act will be amended to extend the definition of “*specified standards*” to also include Indian Pharmacopoeia.

C.22. Plant Protection Act

The Plant Protection Act will be amended to regulate the importation of plant and plant products to ensure our food security.

C.23. Public Collections Act

The Public Collections Act will be amended to allow alternative collection mechanisms including, amongst others, online collections and collections by retail outlets for NGOs.

C.24. Road Act

The Road Act will be amended to allow controlled advertising on footbridges. This will encourage the private sector to sponsor the maintenance and embellishment of the allocated footbridges with a view to making them more conducive and secure for pedestrians.

C.25. Road Traffic Act

The Road Traffic Act will be amended to enable Holders of a 'B Carrier' Licence to lease their vehicles including the carriage of goods.

C.26. Small Farmers Welfare Fund Act

The Small Farmers Welfare Fund Act will be amended to –

- (a) broaden the definition of “small planters” to also include those in aquaponics activities;
- (b) broaden the definition of “small farmers”, to include the grouping of farmers having an annual turnover not exceeding Rs 10 million, in view of Government’s policy to encourage farmers to regroup themselves so as to benefit from economies of scale;
- (c) provide that only small farmers registered with the Small Farmers Welfare Fund will be qualified for assistance under the Small Farmers Welfare Fund Act;
- (d) provide for farmers to submit data and statistics on the sector to the fund for informed decision making;
- (e) enable the traceability of food from farm to market;
- (f) provide that officers of the Small Farmers Welfare Fund to have access to fields, farms and agro-processing enterprises in the discharge of their duties; and
- (g) increase the maximum number of poultry head that a small poultry breeder can breed to 25,000 instead of 5,000.

C.27. Special Education Needs Authority Act

The Special Education Needs Authority Act will be amended to extend the transitional period for the registration of the Special Education Needs Institutions until December 2020.

C.28. Statutory Bodies Pension Funds Act

The Statutory Bodies Pension Funds Act will be amended to include the Central Electricity Board in the First Schedule of the Act in order to allow the institution to create a defined contribution pension scheme for its employees who have joined service as from 1st September 2016.

C.29. Sugar Industry Efficiency Act

The Sugar Industry Efficiency Act will be amended to exempt the Sugar Investment Trust from the provisions of the Companies Act, more specially for sending written notice of time and place of annual general meeting to every shareholder. Instead, the notice for annual meeting will be published in newspapers.

C.30. Sugar Insurance Fund Act

The Sugar Insurance Fund Act will be amended to –

- (a) provide for the prolongation of cane harvest period, in any crop year, up to 30th April, so as to align with the deadline for finalization of general premium; and
- (b) extend financial support given to small planters for Crop 2018 to a miller or a planter having total sugar accrued exceeding 60 tonnes.

C.31. Sugar Industry Pension Fund Act

The Sugar Industry Pension Fund Act will be amended to introduce a Defined Contribution Fund for employees joining service as from 1st July 2020.

C.32. Workers' Rights Act

The Workers' Rights Act will be amended to -

- (a) harmonise the definition of earning with that specified in the Remuneration Regulations;
- (b) facilitate the implementation of the Protocol on Heavy Rainfall for the Private Sector as regards the remuneration to be paid to workers where work has been stopped as a result of climatic conditions;
- (c) reinforce the protection against discrimination;
- (d) avoid double payment in respect of the Portable Retirement Gratuity Fund where severance allowance is paid;
- (e) better protect the rights of workers against abusive termination by extending the provision of the Protection Order to the ruling of the Redundancy Board;
- (f) provide for employees earning up to Rs 100,000 monthly to be entitled to end of year bonus under the Worker' Rights Act. Employees earning more than Rs 100,000 monthly will be covered under the End of Year Gratuity Act;
- (g) reinforce the provisions against violence at work in line with International Labour Office Convention, which Government intends to ratify; and

- (h) provide a better income security to laid off workers by increasing the amount of Transition Unemployment Benefit payable in view of the impact of the COVID-19 pandemic on employment.

C.33. Miscellaneous

Some technical amendments will be brought to clarify, fine-tune, plug loopholes and harmonise various provisions in revenue laws and other enactments to provide for the implementation of measures announced in the Budget Speech as well as those contained in its Annex and for matters connected, consequential or incidental thereto.

Appendix I - Licenses/Permits/Authorisations to be Re-engineered

Public Sector Agency	Licenses/Permits/Authorisations	Corresponding legislations
Ministry of Agro-Industry and Food Security		
Forestry Service	<ul style="list-style-type: none"> ▪ Permission to fell trees ▪ Clearance for construction of residential building ▪ Clearance for Excision of Land ▪ Permission to carry out ecotourism activities 	<ul style="list-style-type: none"> ▪ Forest and Reserves Act ▪ The Shooting and Fishing Lease Act of ▪ Pas Géométriques Act
Mauritius Cane Industry Authority	<ul style="list-style-type: none"> ▪ License to use cane for making juice 	<ul style="list-style-type: none"> ▪ Mauritius Cane Industry Authority Act ▪ Mauritius Cane Industry Authority (Delivery of canes for production of juice) Regulations

Public Sector Agency	Licenses/Permits/Authorisations	Corresponding legislations
Ministry of Education, Tertiary Education, Science and Technology		
Higher Education Commission	<ul style="list-style-type: none"> ▪ Certificate of Approval for Establishment of Post-Secondary Educational Institutions ▪ Certificate of Registration of Post-Secondary Educational Institutions ▪ Application for Certificate of Accreditation of Programme 	<ul style="list-style-type: none"> ▪ Higher Education Act ▪ Tertiary Education Commission (Registration of Post -Secondary Educational Institutions) Regulations
Private Secondary Education Authority	<ul style="list-style-type: none"> ▪ Registration of a Private Secondary School 	<ul style="list-style-type: none"> ▪ Education Act ▪ Private Secondary Education Authority Act
Early Childhood Care and Education Authority	<ul style="list-style-type: none"> ▪ Registration Certificate of Pre-Primary School ▪ Registration Certificate of Pre-Primary School Educator ▪ Renewal of Registration Certificate of Pre-Primary School 	<ul style="list-style-type: none"> ▪ Child Protection Act ▪ Education Act ▪ Early Childhood Care and Education Authority Act

Public Sector Agency	Licenses/Permits/Authorisations	Corresponding legislations
Head Office	<ul style="list-style-type: none"> ▪ Registration of Private Primary School ▪ Licensing of Recruitment Agents for Overseas Training Institutions 	<ul style="list-style-type: none"> ▪ Education Act ▪ Licensing of Recruiting Agents for Overseas Educational and Training Institutions Act ▪ Education (Private Primary Schools) Regulations
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping		
Fisheries Protection Service <hr style="border-top: 1px dashed black;"/> Seafood Hub	<ul style="list-style-type: none"> ▪ Gear License (bait, gill net, large net, canard net, shrimp net) ▪ Registration of Boats ▪ Application for Departure clearance of boats/vessels 	<ul style="list-style-type: none"> ▪ Fisheries and Marine Resources Act

Public Sector Agency	Licenses/Permits/Authorisations	Corresponding legislations
Fisheries Planning and Licensing Division	<ul style="list-style-type: none"> ▪ Fishing License for Mauritian Fishing Vessels ▪ Fishing License for Foreign Fishing Vessels ▪ Certificate of Authorisation to fish in high seas 	
Marine Conservation Division	<ul style="list-style-type: none"> ▪ Temporary Interference Permit ▪ Permanent Interference Permit ▪ Boat and Vessel Permit ▪ Commercial Activity Permit ▪ Line Fishing/Basket Trap fishing in Multiple Use Zone Permit ▪ Permissible Activities Permit (Pole & Line fishing in designated fishing zones) ▪ Recreational Permit in Multiple Zone and Conservation Zone ▪ Photography for Commercial Uses Permit 	

Public Sector Agency	Licenses/Permits/Authorisations	Corresponding legislations
Ministry of Industrial Development, SMEs and Cooperatives (Industrial Development Division)		
Assay Office	<ul style="list-style-type: none"> ▪ Certificate of Registration as Dealer in Jewellery ▪ Certificate of Registration of outlet 	<ul style="list-style-type: none"> ▪ Jewellery Act ▪ Jewellery (Dealer's Registration and Transactions) Regulations
Ministry of Commerce and Consumer Protection		
Trade Division	<ul style="list-style-type: none"> ▪ Kimberley Certificate 	<ul style="list-style-type: none"> ▪ Consumer Protection (Price and Supplies Control) Act
Head Office	<ul style="list-style-type: none"> ▪ Trade License for Bunker Fuels 	<ul style="list-style-type: none"> ▪ Consumer Protection (Control of Imports) Regulations ▪ Ports Act ▪ Customs Act
Ministry of Social Integration, Social Security and National Solidarity		
Head Office	<ul style="list-style-type: none"> ▪ License to operate a Residential Care Home 	<ul style="list-style-type: none"> ▪ Residential Care Homes Act ▪ Residential Care Homes Regulations

Appendix II - List of Public Bodies

1. Agricultural Marketing Board
2. Airports of Mauritius Ltd
3. Beach Authority
4. Cargo Handling Corporation Ltd
5. Central Electricity Board
6. Central Water Authority
7. District Council of Black River
8. District Council of Flacq
9. District Council of Grand Port
10. District Council of Moka
11. District Council of Pamplemousses
12. District Council of Riviere du Rempart
13. District Council of Savanne
14. Financial Services Commission
15. Mauritius Broadcasting Corporation
16. Mauritius Cane Industry Authority
17. Mauritius Fire and Rescue Service
18. Mauritius Ports Authority
19. Mauritius Prison Service
20. Mauritius Qualifications Authority
21. Mauritius Revenue Authority
22. Ministry for Rodrigues, Outer Islands and Territorial Integrity
23. Ministry of Agro Industry & Food Security
24. Ministry of Blue Economy, Marine Resources, Fisheries and Shipping
25. Ministry of Defence, Home Affairs and External Communications
26. Ministry of Education, Tertiary Education, Science and Technology
27. Ministry of Energy and Public Utilities
28. Ministry of Finance, Economic Planning and Development

29. Ministry of Financial Services and Good Governance
30. Ministry of Foreign Affairs, Regional Integration and International Trade
31. Ministry of Gender Equality and Family Welfare
32. Ministry of Health and Wellness
33. Ministry of Housing and Land Use Planning
34. Ministry of Industrial Development, SMEs and Cooperatives (SMEs Division)
35. Ministry of Industrial Development, SMEs and Cooperatives (Cooperatives Division)
36. Ministry of Information Technology, Communication and Innovation
37. Ministry of Labour, Human Resource Development and Training
38. Ministry of Land Transport and Light Rail
39. Ministry of National Infrastructure and Community Development (National Development Unit)
40. Ministry of National Infrastructure and Community Development (National Infrastructure Division)
41. Ministry of Social Integration, Social Security and National Solidarity (Social Security and National Solidarity Division)
42. Ministry of Youth Empowerment, Sports and Recreation
43. Municipal City Council of Port Louis
44. Municipal Council of Beau Bassin Rose Hill
45. Municipal Council of Quatre Bornes
46. Municipal Council of Vacoas Phoenix
47. National Computer Board
48. National Housing Development Co. Ltd
49. Office of the President (State House)
50. Outer Islands Development Corporation
51. Procurement Policy Office
52. Road Development Authority
53. State Trading Corporation
54. The Mauritius Police Force
55. Wastewater Management Authority

Appendix III – Duties and Taxes on Gambling

Licensee	Duties and Taxes	
	From	To
HORSERACING		
Bookmaker conducting fixed odds betting on local race at the race course and -		
(a) where the bookmaker operates inside the stand	10% of gross stakes + Rs 24,000 in respect of each race meeting	12% of gross stakes
(b) where the bookmaker operates outside the stand	10% of gross stakes + Rs 16,000 in respect of each race meeting	12% of gross stakes
Bookmaker conducting fixed odds bet through remote communication	10% of gross stakes + Rs 24,000 per week	12% of gross stakes
Totalisator operator at the race course, outside the racecourse, operating bets through remote communication, conducting local race inter-totalisator betting or conducting foreign race inter-totalisator betting	10% of gross stakes	12% of gross stakes

Licensee	Duties and Taxes	
	From	To
FOOTBALL		
Bookmaker conducting fixed odds betting on foreign football matches	10% of gross stakes + Rs 24,000 per week per place of business	12% of gross stakes
OTHER		
Sweepstake organizer	10% of gross proceeds	12% of gross proceeds
Limited pay out machine operator	10% of gross takings or Rs 500,000, whichever is higher	12% of gross takings or Rs 1 million, whichever is higher
Amusement machine operator	Rs 5,000	Rs 500 per machine