

FINANCE (MISCELLANEOUS PROVISIONS) ACT 2023

Act 12/2023

Government Gazette of Mauritius No. 62 of 20 July 2023

- Proclaimed by [\[Proclamation No. 26 of 2023\]](#) w.e.f. 20 July 2023 - section 69(a)(i) insofar as it relates to the definitions of “local authority”, “prescribed amount” and “public body”, (ii) and (iii) and (c)
- Proclaimed by [\[Proclamation No. 34 of 2023\]](#) w.e.f. 9 January 2024 - Section 55(b), insofar as it relates to Sections 2A (1) AND (2) AND 2B
- Proclaimed by [\[Proclamation No. 5 of 2024\]](#) w.e.f. 19 February 2024 – Sections 2A (3) AND (4) AND 2C, (c), (d), (e), (f), (g), (h), (i), (j), (k), (l) AND (m)
- Proclaimed by [\[Proclamation No. 14 of 2024\]](#) w.e.f 12 April 2024

I assent

PRITHVIRAJISING ROOPUN, G.C.S.K

20th July 2023

President of the Republic

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FINANCE (MISCELLANEOUS PROVISIONS) ACT

An Act

**To provide for the implementation of measures announced in the Budget Speech
2023-2024 and for matters connected, consequential and incidental thereto**

ENACTED by the parliament of Mauritius as follows –

1. Short title

This Act may be cited as the Finance (Miscellaneous Provisions) Act 2023.

2. Advertisements Regulation Act amended

The Advertisements Regulation Act is amended –

(a) in section 4, by inserting, after subsection (1), the following new subsection –

(1A) Where an advertising structure comprises more than one side on which an advertisement may be displayed, the advertising structure fee shall be charged in respect of each side.

- (b) by repealing the Schedule and replacing it by the Schedule set out in the First Schedule to this Act.

3. Allied Health Professionals Council Act amended

The Allied Health Professionals Council Act is amended –

- (a) in section 2 –

- (i) in the definition of “professional misconduct or negligence”, in paragraph (a), by deleting the words “Code of Practice” and replacing them by the words “Code of Practice or Standards of Proficiency”;

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

“effective date”, in relation to an application for registration under section 18, means the date by which all the information and documents specified in the application form, including such other additional document or information as the Registrar may require, are, to the satisfaction of the Registrar, submitted;

“Standards of Proficiency” means the guidelines established under section 5(da);

- (b) in section 5, by inserting, after paragraph (d), the following new paragraph –

- (da) prescribe, for each allied health profession, Standards of Proficiency with a view to improving and enhancing the quality of care given to patients, and monitor compliance with such standards;

- (c) in section 7(1), by inserting, after paragraph (d), the following new paragraph –

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

- (d) in section 18 –

- (i) in subsection (4), by repealing paragraph (b);
 - (ii) by inserting, after subsection (4), the following new subsection –
 - (4A) (a) An application under this section shall, within 30 working days of the effective date, be determined.
 - (b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.
- (e) in section 27, by adding the following new subsection –
- (3) (a) Any person appointed under subsection (1) shall hold office for a period of 3 years and may be eligible for reappointment.
 - (b) Any person who has, prior to the commencement of this subsection, been appointed under subsection (1) shall, on the commencement of this subsection, continue to hold office for a period of 3 years.
- (f) in section 39(3), by inserting, after paragraph (a), the following new paragraph –
- (ab) for the Standards of Proficiency;

4. Animal Diseases Act amended

The Animal Diseases Act is amended, in section 2 –

- (a) in the definition of “animals”, by inserting, after the words “(fowls, ducks, geese, turkeys and guinea birds)”, the words “, bees, any other invertebrate”;
- (b) in the definition of “disease”, by inserting, after the words “swine erysipelas, ”, the words “any disease listed by the World Organisation for Animal Health.”.

5. Animal Welfare Act amended

The Animal Welfare Act is amended –

(a) in section 15 –

(i) in subsection (1)(a), by deleting the words “7 members” and replacing them by the words “4 members”;

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

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

(b) in section 31(1) –

(i) in paragraph (a), by deleting the words “30 days, and in the case of a dangerous dog, within 15 days” and replacing them by the words “60 days”;

(ii) in paragraph (d), by deleting the words “be sterilised at such time and in such manner as the Society” and replacing them by the words “, with the consent of the owner, be sterilised at such time and in such manner as the Council”;

(c) in section 32(2)(d)(ii) and (5)(b), by deleting the word “DVS” and replacing it by the word “Society”;

(d) in section 36 –

(i) in subsection (3) –

(A) in paragraph (a), by deleting the word “DVS” and replacing it by the word “Society”;

(B) in paragraph (b), by deleting the word “DVS” wherever it appears and replacing it by the word “Society”;

(ii) in subsection (5), by deleting the words “DVS and the”;

(e) in the Second Schedule –

- (i) in Part I, in the second column, by deleting the figure “5,000” and replacing it by the figure “1,000”;
- (ii) in Part II, in the second column, by deleting the figures “15,000” and “1,000” and replacing them by the figures “5,000” and “500”, respectively.

6. Asset Recovery Act amended

The Asset Recovery Act is amended –

- (a) by inserting, after section 59, the following new section –

59A. Preservation of documents

(1) Notwithstanding any other enactment, any party to a notice under section 10(2) and 27(5) shall preserve any bank statements, financial records, customer or beneficial ownership information, emails, telephone logs, receipts and any other documents directly or indirectly relating to that order until such time as the Enforcement Authority, after consultation with the Commissioner of Police, gives written notice that the documents no longer need to be preserved.

(2) (a) Notwithstanding any other enactment, the Enforcement Authority may apply to the Judge in Chambers, for a preservation order, to preserve any bank statements, financial records, customer or beneficial ownership information, emails, telephone logs, receipts and any other documents directly or indirectly relating to an individual or legal entity reasonably suspected of having committed an offence.

(b) Unless otherwise ordered by the Judge in Chambers, a preservation order granted under paragraph (a) shall remain valid and enforceable until the Enforcement Authority gives written notice that the documents no longer need to be preserved.

(c) A reference in this section to document includes a copy of the document which is kept in electronic form.

- (b) by inserting, after section 62, the following new section –

62A. Exemption

Notwithstanding any other enactment, ARID shall be exempted from payment of any duty, tax or registration fee in respect of seizure of assets by ARID.

7. Ayurvedic and Other Traditional Medicines Act amended

The Ayurvedic and Other Traditional Medicines Act is amended –

- (a) in section 8(1)(d), by inserting, after the word “of”, the words “general practitioners and”;
- (b) in section 21, by inserting, after the words “general practitioner”, the words “or specialist”;
- (c) in section 22(1), by inserting, after the words “general practitioner”, the words “or specialist”.

8. Bank of Mauritius Act amended

The Bank of Mauritius Act is amended –

- (a) in section 6 –
 - (i) in subsection (1), by repealing paragraph (oa);
 - (ii) in subsection (16), by deleting the definition of “Covid-19 virus”;
- (c) in section 46, by repealing subsection (5);
- (d) in section 47, by repealing subsection (6);
- (e) in section 52A –

- (i) in subsection (1A), by inserting, after the word “agency”, the words “or body corporate”;
- (ii) in subsection (1B), by inserting, after the word “agency”, the words “or body corporate”.

9. Banking Act amended

The Banking Act is amended, in section 96B(1), by deleting the word “Repo” and replacing it by the word “Key”.

10. Build Operate Transfer Projects Act amended

The Build Operate Transfer Projects Act is amended, in section 5B –

- (a) in the heading, by deleting the words “**short-term**”;
- (b) in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) a consultant, by direct procurement up to a prescribed value, or by any other procurement method above the prescribed value.
- (c) in subsection (2), by deleting the words “short-term”.

11. Central Water Authority Act amended

The Central Water Authority Act is amended, in section 13 –

- (a) in subsection (1), by deleting the word “Minister” and replacing it by the word “Board”;
- (b) by repealing subsection (2) and replacing it by the following subsection –
 - (2) Subject to subsection (1), no deed, instrument, contract or other document shall be executed by or on behalf of the Authority unless it is signed by the General Manager or, in his absence, such officer as the Board may designate.

12. Civil Aviation Act amended

The Civil Aviation Act is amended –

- (a) in section 9(2), by deleting the words “10,000 rupees” and replacing them by the words “one million rupees”;
- (b) by repealing the Second Schedule and replacing it by the Second Schedule set out in the Second Schedule to this Act.

13. Civil Status Act amended

The Civil Status Act is amended –

- (a) in section 5, by inserting, after subsection (1A), the following new subsection –
 - (1B) In case of a birth recorded under subsection (1)(b)(vii)(A) and where one of the parents is a Mauritian citizen under section 23 of the Constitution, the Registrar of Civil Status shall generate the NIC number in respect of the minor upon the request of one of the parents.
- (b) in section 9(1) –
 - (i) in paragraph (a), by deleting the words “or descendants” and replacing them by the words “or descendants, or for any other person subject to prior authorisation of that person or as may be authorised by the Registrar of Civil Status”;
 - (ii) in paragraph (b), by deleting the words “or descendants” and replacing them by the words “or descendants, or for any other person subject to prior authorisation of that person or as may be authorised by the Registrar of Civil Status”;
 - (iii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –
 - (d) the birth, marriage and death certificate of his biological parents and grandparents in the case of a person who has been adopted.
- (c) in section 12, by deleting the words “45 days” wherever they appear and replacing them by the words “60 days”;
- (d) in section 17B –

- (i) in subsection (1) –
 - (A) in paragraph (a), by inserting, after the word “agency”, the words “or such other agency as the Minister may approve”;
 - (B) by repealing paragraph (B) and replacing it by the following paragraph –
 - (b) the Ministry responsible for the subject of child development, the FIU and the Integrity Reporting Services Agency, on such terms as may be agreed between them, such information in addition to those specified in paragraph (a), including information on minors, which is required by them in the discharge of their functions.
- (ii) in subsection (2), by deleting the words “, other than the FIU and the Bank of Mauritius for the purpose of meeting its obligations under section 52A of the Bank of Mauritius Act” and replacing them by the words “or such other agency as the Minister may approve, other than the FIU, the Integrity Reporting Services Agency and the Bank of Mauritius for the purpose of meeting their obligations under their respective legislation”.

14. Clinical Trials Act amended

The Clinical Trials Act is amended –

- (a) in section 3, by repealing subsection (2) and replacing it by the following subsection –
 - (2) The Council shall consist of –
 - (a) a Chairperson;
 - (b) a representative of the Prime Minister’s Office;

- (c) a representative of the Ministry;
 - (d) a representative of the Ministry responsible for the subject of finance;
 - (e) 2 specialists, having at least 7 years' experience in internal medicine, one of whom shall be a public officer;
 - (f) 2 pharmacists, having at least 7 years' experience, one of whom shall be a public officer;
 - (g) a representative of the University of Mauritius, having experience in biomedical research;
 - (h) a biostatistician or a statistician having not less than 5 years' experience in health matters;
 - (i) a law officer designated by the Attorney-General; and
 - (j) a person having knowledge in the field of clinical trials.
- (b) in section 4, by adding the following new subsection, the existing provision being numbered as subsection (1) –
- (2) (a) On receipt of an application for a trial licence, the Council shall, subject to all relevant documents and information being provided to it, forward the application to the Ethics Committee for its opinion.
 - (b) The Ethics Committee shall, subject to all relevant documents and information being provided to it by the Council, give its opinion to the Council within 7 working days of the application being forwarded to it.
 - (c) The Council shall, within 30 working days of all relevant documents and information being submitted to it, determine the application.

15. Companies Act amended

The Companies Act is amended –

- (a) in section 2, in the definition of “service address” –
 - (i) in paragraph (a), by inserting, after the word “served”, the words “in Mauritius”;
 - (ii) in paragraph (b), by inserting, after the word “office”, the words “in Mauritius”;
- (b) in section 133(1)(b), by inserting, after paragraph (b), the following new paragraph –
 - (ba) Notwithstanding paragraph (b), a public listed company shall have a minimum of 25 per cent of women on its Board.
- (c) in section 140, by inserting, after subsection (2), the following new subsection –
 - (2A) (a) The meeting of shareholders for considering the resignation of the last remaining director and the appointment of one or more new directors shall be held within one month of the intention to resign or from the date of the death of the last remaining director, or within one month of the appointment of one or more new directors, as the case may be.
 - (b) Where, in relation to a company, paragraph (a) has not been complied with, the Registrar may remove that company from the Register.
- (d) in section 219(1) –
 - (i) by numbering the existing provision as paragraph (a);
 - (ii) in the newly numbered paragraph (a), by deleting the words “14 days” and replacing them by the words “21 days”;
 - (iii) by adding the following new paragraphs –

(b) Subject to paragraph (c), the copy of the annual report to be sent to every shareholder under paragraph (a) may be in such form as the Registrar may approve.

(c) The shareholders shall retain the right to receive a hard copy of the annual report within a reasonable time.

(e) in section 220 –

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

(ii) in the newly numbered subsection (1), by deleting the words “14 days” and replacing them by the words “21 days”;

(iii) by adding the following new subsections –

(2) (a) Subject to paragraph (b), the copy of the financial statements to be sent to shareholders under subsection (1) may be in such form as the Registrar may approve.

(b) The shareholders shall retain the right to receive a hard copy of the financial statements within a reasonable time.

(3) In this section and section 219 –

“hard copy” means a printed copy of the financial statements.

(f) in the Fifth Schedule –

(i) in item 3, in paragraph (1), by inserting, after subparagraph (b), the following new subparagraph, the full stop at the end of subparagraph (b) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (a) being deleted –

(c) in such manner as the Registrar may approve.

- (ii) in item 5, in paragraph (2), by adding the words “or any electronic means approved by the Registrar”;
- (g) in the Thirteenth Schedule, in Part I, in item 6, by deleting the words “133(1)(b) and (c)” and replacing them by the words “133(1)(b), (ba) and (c)”.

16. Construction Industry Development Board Act amended

The Construction Industry Development Board Act is amended –

- (a) in section 20 –
 - (i) in subsection (1), by inserting, after the word “undertakes”, the words “, subject to subsection (1A) or (1B),”;
 - (ii) by inserting, after subsection (1), the following new subsections –
 - (1A) Where a local consultant or local contractor does not have the necessary experience or expertise in a field of specialisation or class of works, as the case may be, for the implementation of a project, the requirement for collaboration by the local consultant or local contractor under subsection (1) shall, with the approval of the Council, not be applicable.
 - (1B) Where a foreign contractor has been awarded a contract for a utility scale renewable energy project for an installed capacity exceeding 2 megawatts in Mauritius, that contractor shall subcontract at least 25 per cent of the contract value, excluding procurement of equipment, to a local contractor which has carried out construction works in the construction industry for at least 10 years.
- (b) in the Second Schedule, in Part A, by inserting, in the appropriate alphabetical order, the following new item –

Environmental Impact Assessment

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

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

(a) in section 3A –

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

(3A) The State Trading Corporation shall pay to the Director General, in such manner as the Director-General may determine, the contributions collected pursuant to subsection (2)(a) and (b) within –

(a) a period of 60 days of the date of importation of the petroleum product;

(b) a period of 60 days after removal of the petroleum product for home consumption from a bonded warehouse or freeport zone, as the case may be; or

(c) such other period as may be prescribed.

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

(3C) (a) Notwithstanding subsections (3A) and (3B) –

(i) the cumulative balance as at 30 June 2021 in respect of contributions collected pursuant to subsection (2)(c); and

(ii) contributions collected pursuant to subsection (2)(e) for the period starting on 1 April 2020 and ending on 15 August 2020,

shall be transferred to the Price Stabilisation Account by the State Trading Corporation.

- (b) This subsection shall be deemed to have come into operation on the date of transfer to the Price Stabilisation Account by the State Trading Corporation.
 - (c) In this subsection –
“Price Stabilisation Account” means the Price Stabilisation Account set up under regulation 4 of the Consumer Protection (Control of Price of Petroleum Products) Regulations 2011.
- (b) by inserting, after section 7, the following new section –

7A. Information on commodities being sold

- (1) Every trader with an annual turnover exceeding 50 million rupees shall, on the request of the Ministry, submit any information in relation to commodities being sold in his retail outlet, including the retail prices of such commodities, in such form and manner as may be prescribed.
 - (2) The Minister may, by regulations, prescribe any matter which is incidental or related to the submission of any information under subsection (1).
- (c) in section 17 –
- (i) in subsection (1), by deleting the words “A trader” and replacing them by the words “Subject to subsection (1A), a trader”;
 - (ii) by inserting, after subsection (1), the following new subsection –

- (1A) (a) Notwithstanding subsection (1) but subject to paragraph (b), no trader shall display cigarettes or specimens of cigarettes in that part of his trading premises to which the public has access.
- (b) A trader shall display specimen of cigarettes at a duty-free shop (international departure only) of the Sir Seewoosagur

Ramgoolam International Airport, the Port Louis Harbour and the Plaine Corail Airport.

18. Consumer Protection (Price and Supplies Control) (Amendment) Act 2012 repealed

The Consumer Protection (Price and Supplies Control) (Amendment) Act 2012 is repealed.

19. Customs Act amended

The Customs Act is amended –

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

4B. Use of firearm and ammunition

(1) Subject to subsection (5), the Director-General may provide to an officer such firearms, ammunition and other defensive weapons as he considers necessary or desirable for the effective discharge or the safe exercise, by the officer, of his duties and powers, respectively.

(2) The Director-General shall, to the satisfaction of the Commissioner of Police, make provision for a secure place for the safekeeping of the firearms, ammunition and other defensive weapons when not in actual use.

(3) The Director-General shall, on the advice of the Commissioner of Police, draw up proper procedures for the safekeeping, issue, handling or taking over and use of firearms.

(4) The type of firearms and other defensive weapons to be provided to an officer shall consist of such light weapon as the Commissioner of Police may approve.

(5) No firearm, ammunition and other defensive weapons shall be provided to an officer under subsection (1) –

- (a) otherwise than for use in the discharge of his duties and exercise of his powers;
 - (b) unless the officer has undergone either appropriate training in weapon handling or such competency test as may be conducted by the Commissioner of Police;
 - (c) unless the officer holds a written authorisation, from the Director-General, valid for such period as the Director-General may determine.
- (b) in section 9 –
- (i) by repealing subsection (1) and replacing it by the following subsection –
 - (1) Subject to section 3 of the Revenue (Temporary Protection) Act, the rate of duty, excise duty and taxes applicable to any goods shall be that in force in the Customs Tariff Act, the Excise Act and the Value Added Tax Act, respectively, at the time the bill of entry is validated at Customs.
 - (ii) by repealing subsection (3) and replacing it by the following subsection –
 - (3) Notwithstanding subsections (1) and (2), in the case of goods for which no bill of entry is required, the rate of duty, excise duty and taxes applicable to such goods shall be that in force in the Customs Tariff Act, the Excise Act and the Value Added Tax Act, respectively, at the time of the delivery or removal or export of such goods, as the case may be.
- (c) in section 9A(7), by deleting the words “subsection (2)” and replacing them by the words “subsection (2)(a)”;
- (d) in section 15(5), by deleting the words “Repo rate” and replacing them by the words “Key rate”;
- (e) in section 23 –

- (i) in subsection (2A), by deleting the words “Repo rate” and replacing them by the words “Key rate”;
- (ii) in subsection (9), by deleting the words “Repo rate” and replacing them by the words “Key rate”;
- (f) in section 24A, in subsection (1), by inserting, after the words “regulation 20A, 22, ”, the words “29, ”;
- (g) in section 127A, by repealing subsection (1A) and replacing it by the following subsection –

(1A) (a) Where –

- (i) the Director-General is not satisfied with any document submitted under subsection (1); or
- (ii) the importer, exporter, agent or broker fails to produce any document under subsection (1) or fails to comply with section 127B,

the Director-General may, on such information as is available to him, claim, by notice, for the underpayment or non-payment of duty, excise duty and taxes, together with a penalty not exceeding 50 per cent of the amount of duty, excise duty and taxes and interest at the rate of 0.5 per cent per month or part of the month from the date of the original validation of the bill of entry to the date of payment.

(b) The amount claimed shall be paid to the Director-General not later than 28 days from the date of the notice.

- (h) in section 132, by adding the following new subsections –

(4) Where a person refuses to undergo a search under subsection (3), the person shall be dealt with in accordance with subsection (5).

(5) (a) Where a Magistrate is satisfied on an information on oath from a proper officer that a person is reasonably suspected of having concealed any dangerous drug inside his body, he may make an order for that person to be submitted to –

- (i) such medical examination, including X-ray or other tests, as may be necessary to detect the substance; and
- (ii) such medical treatment, by a Government medical officer, as may be considered appropriate in the circumstances.

(b) The Government Medical Officer who conducts any examination under paragraph (a)(i) shall forthwith submit an official report to the Director-General accordingly.

(c) Any person who refuses to submit to such medical examination as may be required under paragraph (b) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 10 years.

- (i) in section 168(3A), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”.

20. Customs Tariff Act amended

The Customs Tariff Act is amended, in the First Schedule –

- (a) in Part I –

- (i) by deleting the H.S. Codes specified in Part I of the Third Schedule to this Act;
- (ii) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Third Schedule to this Act;
- (iii) by deleting the H.S. Codes specified in Part I of the Fourth Schedule to this Act;
- (iv) by inserting, in the appropriate numerical order, the H.S. Codes specified in Part II of the Fourth Schedule to this Act;

- (b) in Part II, by inserting, in the appropriate numerical order, the following new items –

E112	Any operator of a lounge at the Sir Seewoosagur Ramgoolam International Airport	<p>Spirits, wine, ale or beer sold, transferred or removed, as the case may be, from a bonded warehouse, a Customs-Approved Storeroom, a duty-free shop, a shop operating under the Deferred Duty and Tax Scheme, by a manufacturer of excisable goods or a freeport operator, provided that the spirits, wine, ale or beer are served to passengers in the lounge.</p> <p>This exemption shall be granted on such terms and conditions as the Director-General may determine.</p>
E113	Any person, approved by the Minister, engaged in the construction of social housing units under a contract with New Social Living Development Ltd	<p>Procurement of goods (excluding vehicles), works, consultancy services or other related services in respect of the construction of social housing units under a contract with New Social Living Development Ltd.</p>
E114	A Non-Governmental Organisation registered with the National Social Inclusion Foundation	<p>One motor vehicle approved by the National Social Inclusion Foundation.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement motor</p>

		vehicle.
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21. Dangerous Drugs Act amended

The Dangerous Drugs Act is amended –

- (a) by repealing section 23 and replacing it by the following section –

23. Electronic Drugs Register

- (1) For the purpose of this section –

- (a) a pharmacist or a designated person who purchases or otherwise obtains dangerous drugs, or who sells or supplies dangerous drugs;
- (b) a medical practitioner, a dental surgeon, a veterinary surgeon or a designated person who purchases, obtains or supplies dangerous drugs;
- (c) a manufacturer, an importer, an exporter, a wholesaler or a retailer of dangerous drugs,

shall keep a Drugs Register into which entries, in respect of every transaction of dangerous drugs effected by him or any person under his control, shall be made electronically in such manner as the Permanent Secretary may determine.

(2) Where a pharmacist or any person under his control sells or supplies dangerous drugs, he shall, not later than 24 hours after the sale or supply, make entries in the Poisons Register kept by him under the Pharmacy Act and make entries into the Drugs Register, of the particulars of every dangerous drug sold or supplied by him and a reference for easy identification of each corresponding entry in the Poisons Register.

(3) Where any entry is required to be made into the Drugs Register pursuant to subsection (1) or (2), it shall –

- (a) specify the date of the transaction;
- (b) specify the name and the quantity of the dangerous drugs transacted;
- (c) be expressed –
 - (i) in the case of a solid, in grammes;
 - (ii) in the case of a powder, solution or ointment, in terms of the total quantity of the dangerous drugs transacted and the percentage of the dangerous drug contained in it;
 - (iii) in the case of tablets and other articles, in terms of the total quantity of the dangerous drugs contained in the tablet or article; and
 - (iv) in the case of a liquid, in millilitres;
- (d) where a transaction is made by a pharmacist in respect of a dangerous drug listed in the Second, Third and Fifth Schedules, specify the name of the medical practitioner, dental surgeon or veterinary surgeon who issued the prescription and the name of the purchaser; and
- (e) where a transaction is made by a manufacturer, an importer, an exporter, a wholesaler or a retailer in respect of a substance listed in the Fourth Schedule, specify the name, address and profession of both the purchaser and vendor;
- (f) specify such other information as the Permanent Secretary may determine.

(4) No entry made into the Drugs Register under subsection (1) or (2) shall –

(a) be altered otherwise than by a footnote duly dated by him, giving the particulars of the alteration; and

(b) be cancelled or obliterated.

(5) A separate Drugs Register shall be kept in respect of each place of business where a transaction of dangerous drugs is effected and shall be made available for inspection at all times.

(6) Every pharmacist shall –

(a) on or before 15 January in every year, furnish the Permanent Secretary with a statement, electronically in such manner as the Permanent Secretary may determine, containing all information in respect of any dangerous drugs delivered to him or obtained from him and the stock of dangerous drugs during the preceding year; and

(b) on request, give to the Permanent Secretary such particulars of his stock of dangerous drugs or of any transaction involving a dangerous drug as the Permanent Secretary may require.

(7) In this section –

“designated person” means such person as the Permanent Secretary may designate.

(b) by repealing section 24 and replacing it by the following section –

24. Access to Drugs Register

Notwithstanding any other enactment, the Permanent Secretary, or any police officer or customs officer acting upon the written authority of the Permanent Secretary, may, for the purposes of this Act, have access to a Drugs Register.

(c) by repealing section 25;

(d) in section 26, by inserting, after the word “register”, the words “or Drugs Register, as the case may be”;

(e) in section 27, by repealing subsections (3) and (4).

22. Dental Council Act amended

The Dental Council Act is amended –

(a) in section 2 –

(i) in the definition of “professional misconduct or negligence”, in paragraph (a), by deleting the words “Code of Practice” and replacing them by the words “Code of Practice or Clinical Guidelines”;

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

“Clinical Guidelines” means the guidelines established under section 12(ca);

“effective date”, in relation to an application for registration under section 21 or 25, means the date by which all the information and documents specified in the application form, including such other particulars as the Council may require, are, to the satisfaction of the Registrar, submitted;

(b) in section 4(1), by inserting, after paragraph (b), the following new paragraphs –

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

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

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

(c) in section 9(1), by deleting the word “Six” and replacing it by the word “Eight”;

(d) in section 12, by inserting, after paragraph (c), the following new paragraph –

- (ca) establish Clinical Guidelines for the dental profession with a view to improving and enhancing the quality of care given to patients, and monitor compliance with such guidelines;
- (e) in section 16, by adding the following new subsection –
 - (4) (a) Any person appointed under subsection (1) shall hold office for a period of 3 years and may be eligible for reappointment.
 - (b) Any person who has, prior to the commencement of this subsection, been appointed under subsection (1) shall, on the commencement of this subsection, continue to hold office for a period of 3 years.
- (f) in section 21 –
 - (i) in subsection (4)(b), by deleting the words “60 days from the date of receipt of the application” and replacing them by the words “21 days from the date of entry in the register”;
 - (ii) in subsection (6), by deleting the words “60 days from the date of receipt of the application” and replacing them by the words “21 days from the date of such refusal”;
 - (iii) by adding the following new subsection –
 - (7) (a) An application under this section shall, within 30 working days of the effective date, be determined.
 - (b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.
- (g) in section 25 –
 - (i) by repealing subsections (3) and (4) and replacing them by the following subsections –

(3) A non-citizen who wishes to be temporarily registered under this section shall make an application to the Registrar.

(4) An applicant under subsection (3) shall submit, with his application, the information and documents referred to in subsection (1)(a) and section 21(2).

(ii) in subsection (7), by deleting the words “60 days from the date of receipt of the application” and replacing them by the words “21 days from the date of such refusal”;

(iii) by repealing subsection (8) and replacing it by the following subsection –

(8) (a) An application under this section shall, within 30 working days of the effective date, be determined.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

(h) in section 40(b), by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) the Code of Practice and Clinical Guidelines;

23. Early Childhood Care and Education Authority Act amended

The Early Childhood Care and Education Authority Act is amended –

(a) in section 2 –

(i) in the definition of “educator”, by deleting the words “an educational institution” and replacing them by the words “a pre-primary school”;

(ii) by deleting the definitions “educational institution” and “pre-school”;

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

“aid” means any assistance granted to a pre-primary school by the Authority under this Act;

“aided pre-primary school” means a registered pre-primary school in receipt of a grant payable by the Authority under section 10B;

“pre-primary school” means a school or unit, within the premises of a primary school, which provides early childhood care and education for children above the age of 3 and up to the age of entry to a primary school;

“staff of aided pre-primary school” means the employees of an aided pre-primary school;

- (b) in section 4 –

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

(ba) to ensure that pre-primary schools are managed in accordance with relevant laws, rules, guidelines, directives and standards; and

- (ii) in paragraph (c), by deleting the words “from pre-school” and replacing them by the words “from pre-primary school”;

- (c) in section 5(1) –

- (i) in paragraphs (e), (f), (g) and (h), by deleting the words “educational institutions” and replacing them by the words “pre-primary schools”;

- (ii) by inserting, after paragraph (h), the following new paragraphs –

(ha) set up and operate, with the approval of the Minister, schemes to provide aid to pre-primary schools;

- (hb) effect the payment of grants to aided pre-primary schools and ensure that the grants are used for the intended purposes;
 - (hc) carry out inspection and periodic quality audits in academic, infrastructural and other areas related to the management of pre-primary schools;
 - (hd) carry out enquiries into complaints regarding pre-primary schools and take any necessary action or refer such complaints to the appropriate authorities;
 - (he) collect all necessary data pursuant to its objects and in order to enable the Authority to carry out its functions;
 - (hf) inspect the books of account and attendance registers of an aided pre-primary school and request any such information and explanation as the Authority thinks necessary;
- (d) in section 6(1) –
- (i) by repealing paragraph (h) and replacing it by the following paragraph –
 - (h) a representative of the Special Education Needs Authority established under the Special Education Needs Authority Act;
 - (ii) by repealing paragraph (i);
 - (iii) in paragraph (j), by deleting the words “one person” and replacing them by the words “2 persons”;
- (e) by inserting, after section 10, the following new sections –

10A. Protection from liability

No liability, civil or criminal, shall be attached to the Authority, the Board, a member or an employee of the Authority in respect of any act done or omitted to be done in good faith in the discharge of its or his functions under this Act.

10B. Grant to aided pre-primary schools

(1) (a) The Authority shall pay to every aided pre-primary school a grant, the amount of which shall be determined in accordance with such criteria as the Authority may, with the approval of the Minister, determine.

(b) The Authority may decline to pay a grant to any aided pre-primary school which does not satisfy such conditions as may be prescribed by the Authority with the approval of the Minister.

(2) A grant payable under subsection (1)(a) shall be paid at such time and in such instalments as the Authority may determine.

(3) The Authority may, before paying a grant, require an aided pre-primary school to furnish such information as the Authority may determine.

(4) A grant shall not be assignable or transferable or liable to be assigned, sequestered or levied upon except for the purpose of satisfying a debt due to the State.

(5) The Authority shall not pay any grant in respect of any educator or other member of staff of an aided pre-primary school who has attained the age of 65.

(6) Notwithstanding any other enactment, where a pre-primary school fails to comply with –

(a) this Act or any regulation made under it;

(b) the Education Act or any regulation made under it; or

(c) any condition imposed by the Authority,

the Authority may withhold the payment of any grant or part thereof until it is satisfied that the school has complied with the relevant law or any condition imposed by the Authority.

10C. Emoluments to staff of aided pre-primary schools

(1) The Authority shall pay emoluments which are due by an aided pre-primary school to its staff directly to the members of staff of the school without incurring any liability to the aided pre-primary school or any other person.

(2) No payment of emoluments shall be made to a member of staff under subsection (1) unless the Authority is satisfied that the emoluments are due.

(3) Notwithstanding any other enactment, where the emoluments of a member of staff of an aided pre-primary school are paid directly to him by the Authority –

(a) the Authority shall not be regarded as the employer of the person by reason of the payment of the emoluments to him;

(b) any amount overpaid to the member of staff by the Authority shall be set off against any future emoluments payable to him; and

(c) matters of discipline and dismissal of any member of staff shall be in accordance with the relevant legislations.

(f) in section 11, by deleting the words “educational institution” and replacing them by the words “pre-primary school”;

(g) in section 19 –

(i) in subsection (1), by deleting the words “educational institution” and replacing them by the words “pre-primary school”;

- (ii) in subsection (2), by deleting the words “an educational institution” and replacing them by the words “a pre-primary school”;
- (h) in section 20(2), by deleting the words “educational institutions” and replacing them by the words “pre-primary schools”;
- (i) by repealing section 23 and replacing it by the following section –

23. Saving provision

A registered educational institution shall, on the commencement of this Act, be deemed to be a registered pre-primary school.

24. Economic Development Board Act amended

The Economic Development Board Act is amended –

- (a) in Part IV –
 - (i) in Sub-Part AA, in section 14A –
 - (A) by repealing subsection (2) and replacing it by the following subsection –
 - (2) The objects of the Premium Investor Scheme shall be to –
 - (a) promote –
 - (i) emerging sectors;
 - (ii) pioneering industries and first movers;
 - (iii) innovative technologies and industries; and

- (iv) such targeted economic activities as the Minister may approve; and
 - (b) facilitate the acquisition of non-strategic assets of the Government.
- (B) in subsection (3) –
- (I) in paragraph (a), by adding the following new subparagraph, the word “or” at the end of subparagraph (i) being deleted –
 - (iii) materials for renewable energy technologies; or
 - (II) in paragraph (b), by inserting, after subparagraph (iii), the following new subparagraphs, the word “or” at the end of subparagraph (iii) being deleted –
 - (iiiA) the acquisition or taking over of the whole or part of a Government undertaking;
 - (iiiB) the acquisition of more than 50 per cent of the shareholding held, directly or indirectly, by Government in a company;
 - (iiiC) a project implemented under an appropriate Environmental, Social and Governance (ESG) framework and having met a minimum ESG score as certified by a recognised rating agency; or
 - (ii) in Sub-part CA, in section 20A(5), by deleting the words “subsection (5)” and replacing them by the words “subsection (4);

(iii) by adding the following new Sub-part –

Sub-Part K – National Contact Point for Responsible Business Conduct

27J. National Contact Point

(1) There shall be a National Contact Point for Responsible Business Conduct for the purpose of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

(2) The functions of the National Contact Point for Responsible Business Conduct shall be to –

(a) raise awareness among businesses and other stakeholders on such matters as may be prescribed;

(b) contribute to the resolution of such issues and in such manner as may be prescribed; and

(c) do such other things as may be necessary for the purpose of this Sub-part.

(3) In this section –

“OECD Guidelines for Multinational Enterprises on Responsible Business Conduct” means the Guidelines for Multinational Enterprises on Responsible Business Conduct issued by the Organisation for Economic Co-operation and Development, as may be amended from time to time.

(b) in the First Schedule –

(i) in Part I –

(A) in item 1, in the third column –

(I) by repealing paragraph (1) and replacing it by the following paragraph –

(1) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency, provided that the investor submits –

(a) a certified bank statement from his country of origin or residence, showing sufficient proof of funds; and

(b) a written undertaking to transfer USD 50,000 from abroad into his bank account in Mauritius within 60 days from the issuance of his occupation permit.

(II) by repealing paragraph (3) and replacing it by the following paragraph –

(3) Initial investment of USD 50,000 or its equivalent in freely convertible foreign currency, of which –

(a) a minimum transfer of at least USD 25,000 shall be made within 60 days from the issuance of the occupation permit provided that he submits –

(i) a certified bank statement from his country of origin or residence, showing sufficient proof of funds; and

(ii) a written undertaking to transfer USD 25,000 from abroad into his bank account in Mauritius within 60 days from the issuance of his occupation permit.

and

(b) the equivalent of the remaining value shall be in high technology machines and equipment, subject to such criteria as the Chief Executive Officer may determine

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

3. Professional –

- | | |
|--|--|
| (1) All sectors | Monthly basic salary of at least 30,000 rupees |
| (2) Public sector under the Service to Mauritius Programme | Employment period not exceeding 3 years |

(C) in item 4, in the third column –

(I) in paragraph (1), by deleting the words “in any field listed in the Schedule to the Immigration Act 2022”;

(II) in paragraph (2), by deleting the words “in any field listed in the Schedule to the Immigration Act 2022”;

(D) in item 5, in the third column, by repealing paragraph (1) and replacing it by the following paragraph –

(1) Initial investment of USD 35,000 or its equivalent in freely convertible foreign currency provided that the self-employed is engaged in the services sector only and submits –

- (a) a certified bank statement from his country of origin or residence, showing proof of funds; and
 - (b) a written undertaking to transfer USD 35,000 from abroad into his bank account in Mauritius within 60 days from the issuance of his occupation permit.
- (ii) in Part III, in the third column, by repealing paragraphs (1) and (2) and replacing them by the following paragraph –

Submission of a certified bank statement from the retired non-citizen's country of origin or residence showing –

- (a) a minimum amount of USD 18,000; or
- (b) a guaranteed minimum income of USD 1,500 per month

25. Education Act amended

The Education Act is amended, in –

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

“pre-primary school” means a school or unit within the premises of a primary school, providing early childhood care, and education for children above the age of 3 and up to the age of entry to a primary school;

- (b) in section 3(2), by adding the following new paragraphs, the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

- (i) the promotion and maintenance of high-quality standards in pre-primary schools through an appropriate quality assurance mechanism;

- (j) the formulation and publication of policies and criteria for the registration of pre-primary schools.
- (c) in section 11A, by repealing subsection (2);
- (d) in section 12 –
 - (i) in subsection (3), by deleting the words “inform him in writing accordingly” and replacing them by the words “issue him a certificate of registration”;
 - (ii) by adding the following new subsections –
 - (5) A certificate of registration issued under subsection (3) shall be valid for a period of one year and may, on payment of the prescribed fee, be renewed annually.
 - (6) An application for renewal of registration as Manager shall be made in the prescribed form and shall be accompanied by the documents specified therein.
 - (7) On receipt of any such application, the Minister may, subject to section 13 and after such inquiry as he may cause to be made, renew the registration or refuse to renew the registration of the proposed manager.
- (e) in section 13, by inserting, after paragraph (c), the following new paragraph –
 - (ca) is not suitable or fit and proper for the post;
- (f) by inserting, after section 33C, the following new section, the existing section 33D being renumbered as section 33E –

33D. HSC Professional National Scholarships

The Minister shall, in accordance with regulations made under this Act, award annually 2 scholarships, which shall be known as the HSC Professional

(PRO) National Scholarships, to the most meritorious boy and girl, respectively, on the HSC Pro Stream.

(g) in section 34 –

- (i) in subsection (1), by inserting, after the words “non-Government”, the words “pre-primary,”;
- (ii) in subsection (2), by inserting, after the words “whether of”, the words “pre-primary,”;

26. Employment Relations Act amended

The Employment Relations Act is amended –

(a) in section 2 –

(i) in the definition of “labour dispute” –

(A) in paragraph (a), by repealing subparagraph (ii) and replacing it by the following subparagraph –

(ii) the reinstatement of a worker, other than a worker who is appointed by, or under delegated powers by, the Disciplined Forces Service Commission, the Judicial and Legal Service Commission, the Local Government Service Commission or the Public Service Commission where the worker is suspended from employment on ground of alleged misconduct, excluding alleged misconduct which is subject to criminal proceedings;

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

(aa) includes a referral under section 70A;

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

“reinstatement”, subject to section 70A, means the reinstatement of a worker, by his employer, back to the worker’s former position on the same terms and conditions of employment prevailing before his suspension from work on ground of alleged misconduct;

- (iii) by deleting the definition of “Remuneration Regulations” or “Wages Regulations” and replacing it by the following definition –

“Regulations” –

- (a) means any regulations made by the Minister under section 93; and

- (f) includes –

- (i) any Remuneration Regulations;
- (ii) Wages Regulations made by the Minister under section 93, for the purpose of determining wages on an occupation basis.

- (b) in section 13(1)(a), by deleting the words “he holds a work permit; and” and replacing them by the words “he holds a valid work permit and renews his union membership on 31 December of each year by producing a copy of his work permit to the secretary;”;

- (c) in section 24, by repealing subsection (2) and replacing it by the following subsection –

(2) For the purpose of subsection (1), the accounting period shall be a period of 12 months ending on 31 December in any year, unless otherwise specified in the rules of the trade union.

- (d) in section 25 –

- (i) in subsection (2), by inserting, after the words “number of its members”, the words “, including the number of migrant members holding a valid work permit,”;

- (ii) in subsection (3), by inserting, after the words “under subsection (2)”, the words “within a period of 6 months.”;
- (e) in section 70A –

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

70A. Referral by supervising officer

- (ii) in subsection (1) –
 - (A) by deleting the words “a matter” and replacing them by the words “a complaint”;
 - (B) by deleting the words “within 90 days of the date of referral”;
- (iii) by repealing subsection (2) and replacing it by the following subsection –
 - (2) Notwithstanding this Act or any other enactment, the Tribunal shall give its determination under subsection (1) within 60 days of the referral.
- (iv) in subsection (4), by deleting the words “in accordance with section 69(1)” and replacing them by the words “at the rate specified in section 70(1)”;
- (v) by adding the following new subsection –
 - (6) In this section –
“reinstatement” has the same meaning as in section 69A of the Workers’ Rights Act 2019.

- (f) by inserting, after section 91, the following new section –

91A. Determination of wages on occupational basis

The Minister may appoint such person, having wide experience in the field of wage determination and job classification, to make recommendations for the introduction of wages on an occupational basis.

(g) in section 93, by inserting, after subsection (1), the following new subsection –

(1A) Where the Minister receives a recommendation under section 91A, he may –

(a) make regulations for implementing the recommendation;

(b) reject the recommendation and –

(i) make no regulations; or

(ii) make such regulations as he thinks fit.

(h) in section 108, by inserting, after subsection (11), the following new subsection –

(11A) Any complaint which has been referred to the Tribunal and is pending on the commencement of this subsection shall be determined within 60 days of the commencement of this subsection.

27. Employment Relations (Amendment) Act 2019 amended

The Employment Relations (Amendment) Act 2019 is amended, in section 28(f), in the proposed new section 91 –

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

(1) (a) The Board shall make its recommendations to the Minister for the review of pay and grading structures on an occupational basis every 5 years.

(b) For the purpose of paragraph (a), the Board shall take as baseline the rate of wages prescribed in the Wages Regulations in force.

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

- (1A) For the purpose of subsection (1) –
“worker” –
- (a) means –
- (i) a worker whose basic wage or salary is at a rate not exceeding 30,000 rupees in a month; or
- (ii) a person who has been awarded a bachelor’s degree, recognised by the Higher Education Commission; but
- (b) does not include –
- (i) a public officer, a local government officer or a worker of a statutory body;
- (ii) a job contractor;
- (iii) a person taking part in a training scheme set up by the Government or under a joint public-private initiative with a view to facilitating the placement of jobseekers in gainful employment.
- (c) by repealing subsection (6) and replacing it by the following subsection –
- (6) In this section –
“worker”, subject to subsection (1A), has the same meaning as in the Workers’ Rights Act 2019.

28. Excise Act amended

The Excise Act is amended –

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

“matured agricultural rum” means agricultural rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

- (b) in section 4(3)(a), by inserting, after the words “sugar sweetened products”, the words “or a bottler of water”;

- (c) by inserting, after section 38, the following new section –

38A. Lawful acts of officers

Nothing in this Act shall render the act of an officer unlawful who, in the discharge of his functions for the detection of an offence under this Act, offers to buy any tobacco products, spirits, alcoholic products, wine, ale or beer.

- (d) in section 52(9), by deleting the words “Repo rate” and replacing them by the words “Key Rate”;
- (e) in section 52C –

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

–

(1) Where, during the period starting on 1 July 2022 and ending on 30 June 2024 –

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

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

- (ii) in subsection (4), in the definition of “date of purchase”, by deleting the words “an individual” and replacing them by the words “an individual or non-individual, as the case may be”;

(f) in the First Schedule –

(i) in Part I –

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

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

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

94.	Any operator of a lounge at the Sir Seewoosagur Ramgoolam International Airport	Spirits, wine, ale or beer sold, transferred or removed, as the case may be, from a bonded warehouse, a Customs-Approved Storeroom, a duty-free shop, a shop operating under the Deferred Duty and Tax Scheme, by a manufacturer of excisable goods or a freeport operator, provided that the spirits, wine, ale or beer are served to passengers in the lounge. This exemption shall be granted on such terms and conditions as the Director-	0%
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		General may determine.	
95.	Any person, approved by the Minister, engaged in the construction of social housing units under a contract with New Social Living Development Ltd	Procurement of goods (excluding vehicles), works, consultancy services or other related services in respect of the construction of social housing units under a contract with New Social Living Development Ltd.	0%
96.	A Non-Governmental Organisation registered with the National Social Inclusion Foundation	<p>(a) One motor car of an engine capacity not exceeding 1,600 c.c.;</p> <p>(b) one double space cabin vehicle;</p> <p>(c) one single space cabin vehicle; or</p> <p>(d) one van,</p> <p>approved by the National Social Inclusion Foundation.</p> <p>This exemption shall be granted not more than once in every 7 years.</p> <p>Where the Director-General is satisfied that the motor vehicle is damaged in an accident and is a total loss, he may grant exemption for a replacement motor vehicle.</p>	0%

(g) in the Second Schedule, by repealing Part II and Part III and replacing them by Part II and Part III set out in the Sixth Schedule to this Act;

(h) in the Fourth Schedule, by deleting the following words –

R is the rate of refund of Rs 15 per kg for waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods;

and replacing them by the following words –

R is the rate of refund of –

(a) 15 rupees per kg for waste PET bottles or PET flakes exported; or

(b) 30 rupees per kg for waste PET bottles recycled into reusable goods;

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

29. Finance and Audit Act amended

The Finance and Audit Act is amended –

(a) in section 2, in the definition of “financial statements”, in paragraph (d), by deleting the words “statement of cash flow” and replacing them by the words “cash flow statement”;

(b) in section 19 –

(i) in subsection (1), by deleting the words “statements presenting fairly the financial transactions and financial position of the Government on the last day of such fiscal year” and replacing them by the words “financial statements presenting fairly, in all material respects, the financial position of Government as at the last date of the fiscal year and the financial performance and cash flows of Government for the year then ended”;

(ii) in subsection (3) –

(A) in paragraph (ad), by deleting the words “statement of cash flow” and replacing them by the words “cash flow statement”;

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

(ag) accompanying notes to the statements;

(iii) in subsection (3A), by deleting the words “to (af)” and replacing them by the words “to (ag)”;

(iv) in subsection (6) –

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

(a) a statement of financial position, showing the assets and liabilities;

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

(aa) a statement of financial performance, showing classification of expenses by function;

(ab) a statement of financial performance, specifying the nature of expenses;

(ac) a statement of changes in net assets or equity;

(ad) a cash flow statement, specifying the receipts and payments;

(ae) a statement of comparison of budget estimates and actual amounts, showing classification of expenses by function;

- (af) a statement of comparison of budget estimates and actual amounts, specifying the nature of the expenses;
 - (ag) accompanying notes to the statements;
- (v) by adding the following new subsection –
- (7) (a) Subject to paragraph (b), the statements referred to in subsection (6)(a) to (ag) shall, as far as possible, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.
 - (b) The statements referred to in subsection (6)(a) to (ag) shall, for the fiscal year 2024-2025 and onwards, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

30. Finance (Miscellaneous Provisions) Act 2021 amended

The Finance (Miscellaneous Provisions) Act 2021 is amended, in section 96 –

- (a) by inserting, after subsection (4), the following new subsections –

(4A) All books, records, documents, files of the Trust shall, on the commencement of this section, be transferred to the Ministry.

(4B) The assets and funds of the Trust, including all monies and balances in any bank account of the Trust shall, on the commencement of this section, be transferred to, and vest in, the Ministry.

(4C) All rights, obligations and liabilities subsisting in favour of or against the Trust shall, on the commencement of this section, continue to exist under the same terms and conditions in favour of or against the Ministry.

(4D) The Ministry shall, on the commencement of this section, appoint an assessor to determine the net value of shares of the Trust and compensate the shareholders of the Trust accordingly.

(4E) Any act or thing done by the Trust shall, on the commencement of this section, be deemed to have been done, and shall continue to be done, by the Ministry.

(4F) Where this section does not make provision for any saving or transition, the Minister may make such regulations for such saving or transition.

(b) in subsection (5), by inserting, in the appropriate alphabetical order, the following new definitions –

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

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

31. Financial Intelligence and Anti-Money Laundering Act amended

The Financial Intelligence and Anti-Money Laundering Act is amended by inserting, after section 13, the following new section –

13A. Exemptions

Notwithstanding any other enactment, no registration duty or fee shall be payable in respect of any document signed or executed by FIU under which FIU is a beneficiary.

32. Financial Services Act amended

The Financial Services Act is amended –

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

“administrative penalty” means an administrative penalty imposed under sections 7, 53 and 53A or under FSC Rules issued under section 93(2)(aa);

“AML/CFT” means anti-money laundering and combatting the financing of terrorism and proliferation;

“AML/CFT legislation” means –

- (a) the Financial Intelligence and Anti-Money Laundering Act;
 - (b) the United Nations (Financial Prohibitions Arms Embargo Travel Ban) Sanctions Act; or
 - (c) any regulations or guidelines issued under paragraph (a) or (b).
- (b) in section 7 –
- (i) in subsection (1)(b), by inserting, after the words “Act,” the words “AML/CFT legislation;”;
 - (ii) by repealing subsection (4) and replacing it by the following subsections –
 - (4) The Commission may, for the purpose of section 6(k), where it is satisfied that a foreign supervisory institution having responsibility to supervise financial institutions and the conduct of financial markets and the provision of financial services, has the capacity to protect the confidentiality of the information so imparted, upon such condition of confidentiality imposed by the Commission –

- (a) enter into an agreement or arrangement for the exchange of information with the foreign supervisory institution; or
- (b) at the request of the foreign supervisory institution, where it considers appropriate, exercise its powers under sections 42, 44, 46, 49, 50 and 75 for the

purpose of assisting the foreign supervisory institution in its regulatory functions; and

(c) where it considers appropriate, request for any information, document or take any statement from a licensee or past licensee, an officer or past officer of a licensee.

(4A) Where a request is made under subsection (4), any licensee, past licensee, officer or past officer of a licensee shall comply with the request within the time delay specified in the request.

- (c) in section 14A(2), by deleting the word “prudential”;
- (d) by inserting, after section 22, the following new section –

22A. Administrative penalties

Notwithstanding section 53(9) and rule 3(2) of the Financial Services (Administrative Penalties) Rules 2013, where a licensee fails to pay administrative penalties, the Chief Executive may, after giving notice of not less than 90 days to the licensee, terminate the licence subject to such terms and conditions as he deems appropriate in the circumstances.

- (e) in section 42(2)(b)(i), by deleting the words “Financial Intelligence and Anti-Money Laundering Act and the Prevention of Terrorism Act” and replacing them by the words “AML/CFT Legislations”;
- (f) in section 44 –
 - (i) in subsection (1)(c) by deleting the words “Financial Intelligence and Anti Money Laundering Act” and replacing them by the words “AML/CFT Legislations”;
 - (ii) by inserting, after subsection (3), the following new subsection –

(3A) For the purposes of subsections (2) and (3), the Chief Executive may authorise the investigator to issue such directions to ensure the smooth running of the investigation.

- (g) in section 46(1)(a), by inserting after the words “Act,,” the words “AML/CFT legislation,;”
- (h) by inserting, after section 51A, the following new section –

51B. Compliance report

The licensees shall submit an independent compliance report on such terms and conditions as the Commission may determine.

- (i) in section 53(1)(a)(i), by inserting, after the words “Act,,” the words “AML/CFT legislation,;”
- (j) in section 53A(3) –
 - (i) in paragraph (b), by adding the word “and”;
 - (ii) by repealing paragraph (c);
- (k) in section 77, by adding the following new subsection –
 - (4) A management company shall comply with any obligations and requirements with respect to its functions of administrator or registered agent of a Global Business Company or Authorised Company, as may be specified in FSC Rules.
- (l) in section 83(8)(a), by adding the words “, or section 71(A)(10)”;
- (m) by inserting, after section 87A, the following new section –

87B. Filling

Any documents required to be filed or submitted to the Commission shall be filed or submitted in such form and manner as the Commission may determine.

- (n) by inserting, after section 89A, the following new section –

89B. No limitation for recovery

No law relating to the limitation of action or prescription shall bar or affect any action of the Commission for recovery of annual fees and charges referred to in section 22.

- (o) in section 93(2), by inserting, after paragraph (aa), the following new paragraph –
 - (ab) may provide for the imposition of obligations and responsibilities of holders of a Management licence; and

33. Firearms Act amended

The Firearms Act is amended –

- (a) in section 4(4), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” –
 - (d) an officer of the Customs and Excise Department having in his possession a firearm in the performance of his duties.
- (b) in section 6(2)(h), by adding the following new subparagraphs, the full stop at the end of subparagraph (iii) being deleted and replaced by a semicolon –
 - (iv) an offence under the International Criminal Court Act;
 - (v) an offence under the Prevention of Terrorism Act;

- (vi) an offence of larceny with aggravating circumstances and association with malefactors under the Criminal Code.
- (c) in section 44(1) –
- (i) by deleting the words “Commissioner may” and replacing them by the words “Commissioner shall”;
 - (ii) in paragraph (a), by deleting the words “3 months” and replacing them by the words “2 weeks”.

34. Freeport Act amended

The Freeport Act is amended, in the Second Schedule, in item 3, by adding the following new sub-items –

- (16) Minting of precious metals
- (17) Refining of precious metals

35. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

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

“betting software” means a software which is used by a licensee to record his respective betting transactions;

“gaming software” means a software which is used by a licensee to record his respective gaming transactions;

- (b) in section 7(1), by repealing paragraph (j) and replacing it by the following paragraph;

- (j) issue warnings to, or impose a financial penalty on, a licensee for non-compliance with any provision under this Act, or any condition of a licence, rules, directions or guidelines;
- (c) in section 15C(1) –
 - (i) in paragraph (q), by deleting the word “register” and replacing it by the words “licence or register, as the case may be”;
 - (ii) in paragraph (s), by repealing subparagraph (i);
 - (iii) by inserting, after paragraph (ua), the following new paragraph –
 - (ub) provide for veterinary services in and out of competition, pre-race and post-race sampling and testing of horses;
- (d) in section 28B, by repealing subsection (1) and replacing it by the following subsection –
 - (1) (a) Every new gaming machine shall be operated in accordance with such technical standards as may be prescribed.
 - (b) Any existing gaming machine, in respect of which a gaming machine licence has been issued shall, not later than 3 years after the commencement of this section, be upgraded in accordance with the technical standards, or be replaced.
- (e) by repealing section 28C;
- (f) in section 29D –
 - (i) by inserting, after subsection (2), the following new subsection –

(2A) An application for the registration, or renewal of registration, of a gaming technician shall be accompanied by the non-refundable processing fee specified in Part I of the Sixth Schedule.

(ii) in subsection (4), by inserting, after paragraph (a), the following new paragraph –

(aa) A duplicate of an identification card shall be issued on payment of the fee specified in Part I of the Sixth Schedule.

(g) in section 29E –

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

(2A) An application for the registration, or renewal of registration of a limited payout machine technician shall be accompanied by the non-refundable processing fee specified in Part I of the Sixth Schedule.

(ii) in subsection (4), by inserting, after paragraph (a), the following new paragraph –

(aa) A duplicate of an identification card shall be issued on payment of the fee specified in Part I of the Sixth Schedule.

(Para. (g) shall come into operation on 1 January 2024.)

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

29J. Betting and gaming software

(1) A person who supplies or provides maintenance services on gaming machines, limited payout machines or amusement machine or gaming software licensed with the Authority, shall hold a Manufacturer of gaming machines, limited payout machines or amusement machines licence or Supplier of betting and gaming software licence, as the case may be.

(2) No licence under subsection (1) shall be issued unless –

- (a) the applicant is a company; and
- (b) the appropriate licence fee as may be prescribed is paid to the Authority.

(3) An application for a licence under subsection (1) shall be made in such form and manner as the Board may determine.

(4) A licence issued under this section shall be subject to such terms and conditions as the Board may determine.

- (i) in section 31(1), by repealing paragraph (q);
- (j) in section 34(2), by deleting the word “racecourse” wherever it appears and replacing it by the words “approved racecourse”;
- (k) in section 44(2), by deleting the words “at the racecourse” and replacing them by the words “at any approved racecourse”;
- (l) in section 46, by repealing subsection (2) and replacing it by the following subsection –

(2) No bookmaker shall accept deposits from members of the public for the purpose of placing bets with him, unless the applicant holds a licence to operate as –

- (a) a bookmaker operating through remote communication; or
- (b) a totalisator operator,

on such terms and conditions as the Board may approve.

- (m) in section 49 –

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

(2A) An application for the registration, or renewal of registration, of a bookmaker's clerk shall be accompanied by the non-refundable processing fee specified in Part I of the Sixth Schedule.

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

(4) (a) Every bookmaker's clerk shall, at all times in the course of his employment, have in his possession his identification card issued by the Board.

(b) A duplicate of an identification card shall be issued on payment of the fee specified in Part I of the Sixth Schedule.

(n) in section 91, by repealing subsections (6), (7) and (8);

(o) by adding the following new section –

91A. Prohibition on interactive gambling outside Mauritius

(1) No person physically present in Mauritius shall take part in any interactive gambling outside Mauritius.

(2) It shall be an offence for any person operating interactive gambling outside Mauritius to allow a person physically present in Mauritius to have access to the bets or games conducted by him.

(3) The Authority may, for the purpose of subsection (1), give directions to any –

(a) internet service provider in Mauritius through the Information and Communication Technologies Authority established under the Information and Communication Technologies Act, to block access by persons physically present in Mauritius to interactive gambling sites outside Mauritius; and

(b) financial institution in Mauritius to stop payment made by persons physically present in Mauritius to any person operating interactive gambling outside Mauritius.

(4) Where a direction is given under subsection (2), the internet service provider or the financial institution, as the case may be, shall comply with the direction.

(5) No proceedings shall lie against any internet service provider or financial institution in Mauritius for having complied with a direction given under subsection (2).

(p) in section 94 –

(i) in subsection (1), by deleting the words “An application” and replacing them by the words “Subject to subsection (1A), an application”;

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

(1A) (a) An application for the renewal of the registration of a gaming technician or limited payout machine technician shall be made at least 15 days prior to the lapsing of the registration.

(b) An application for the renewal of the registration of a bookmaker’s clerk shall, in respect of a registration for the period 1 January to 15 August, be made not later than 30 days before the day of the first race meeting.

(c) Any person who submits his application outside the time limit specified in paragraph (a) shall be liable to the penalty specified in Part II of the Sixth Schedule.

(q) in section 99(9) –

(i) in paragraph (b)(ii), by deleting the words “50,000 rupees” and replacing them by the words “200,000 rupees”;

(ii) by adding the following new paragraph –

(c) For the purpose of determining the quantum of the penalty to be imposed under paragraph (b), the Authority shall consider the seriousness of the breach committed by the licensee and the duration of the period during which the breach has been committed.

(r) by inserting, after section 108B, the following new section –

108C. Proof of payment

Every licensee shall issue a proof of payment for any amount exceeding 100,000 rupees to a punter of casino, gaming house operator, or limited payout machine operator.

(s) in section 110, by repealing paragraph (d) and replacing it by the following paragraph –

(d) conduct AML/CFT-related inspections and compliance audits;

(t) by repealing section 113C and replacing it by the following section –

113C. Registration of Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer and Compliance Officer

(1) Every licensee referred to in item 7 of Part I of the First Schedule to the Financial Intelligence and Anti-Money Laundering Act shall register his Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer or compliance officer with the Authority in such manner as the Board may determine.

(2) Any person acting as Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer and compliance officer shall be a natural person.

(3) The appointment of Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer and compliance officer shall be notified to the Board within 21 days.

(4) Where a person ceases to act as Money Laundering Reporting Officer, Deputy Money Laundering Reporting Officer or compliance officer, the licensee shall forthwith notify the Authority within 7 days of the termination.

(u) in section 122(4), by deleting the word “Repo” and replacing it by the word “Key”;

(v) in section 140(1), by adding the following new paragraph, the existing provision being lettered as paragraph (a) –

(b) For the purpose of paragraph (a), an operator shall –

(i) as proof of identity, request the original National Identity card, valid passport or valid driving licence of every person entering his premises; and

(ii) keep records of the full name, National Identity card number or passport number, provided as proof of identity.

(w) in section 153 –

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

(7A) Any person who, being physically present in Mauritius, places a bet in a foreign jurisdiction 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 6 months.

(7B) Any person who facilitates the placing of a bet in a foreign jurisdiction shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding one year.

(7C) Any person who places a bet with a person not licensed under this Act shall commit an offence and shall, on conviction, be liable to a fine 50,000 rupees and to imprisonment for a term not exceeding 6 months.

- (ii) in subsection (8), by deleting the words “50,000 rupees” and replacing them by the words “300,000 rupees”;
- (x) in section 156, by inserting, after subsection (4), the following new subsection –

(4A) Notwithstanding subsection (1), a foreign gaming or betting company may, on such terms and conditions as the Horse Racing Division may approve –

- (a) sponsor race meetings in Mauritius; and
- (b) do any advertising and publicity to that effect in Mauritius.
- (y) in the Third Schedule, in CATEGORY 6, in the first column, by adding the following new item –

(I)	Loterie Vert	500,000	12 months
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- (z) in the Fifth Schedule, in Part II, by deleting the subheading and replacing by the following subheading –

Rate of Levy – 2.5% of gross gambling yield

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

36. Human Resource Development Act amended

The Human Resource Development Act is amended, in section 18, by inserting, after subsection (5B), the following new subsection –

(5C) Notwithstanding this section, during the period starting on 1 July 2023 and ending on 30 June 2025, every employer shall, in respect of every employee, pay a training levy of 1.5 per cent and the rate to be remitted to –

- (a) the Council, under subsection (3)(e), for the National Training Fund shall be 0.75 per cent; and
- (b) the Ministry, under subsection (3)(f), for the Workfare Programme Fund shall be 0.75 per cent.

37. Immigration Act 2022 amended

The Immigration Act 2022 is amended –

(a) in section 2 –

- (i) in the definition of “young professional”, by deleting the words “in any field listed in the Schedule”, the comma at the end of paragraph (b) being deleted and replaced by a full stop;
- (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Sustainable City Scheme” means the Sustainable City Scheme prescribed under the Economic Development Board Act;

(b) in section 8(1) –

- (i) in paragraph (d)(i), by deleting the words “or Smart City Scheme” and replacing them by the words “, Smart City Scheme or Sustainable City Scheme”;
- (ii) in paragraph (e)(i), by deleting the words “or Smart City Scheme” and replacing them by the words “, Smart City Scheme or Sustainable City Scheme”;
- (iii) by inserting, after paragraph (f), the following new paragraph –

- (fa) (i) he purchases or otherwise acquires a residential property under the Property Development Scheme related to senior living, provided that –
- (A) the purchase price exceeds 200,000 US dollars or its equivalent in any other hard convertible foreign currency where the exchange rate to be used to calculate the US dollar equivalent shall be the selling rate in force at the time of signature of the title deed; and
- (B) at the time of application for residence permit, he is aged above 50 years;
- (ii) he is the spouse, dependent child, parent or other dependent of a person to whom subparagraph (i) applies;
- (c) by repealing the Schedule.

38. Income Tax Act amended

The Income Tax Act is amended –

- (a) in section 2 –
- (i) in the definition of “chargeable income”, in paragraph (b)(i), by deleting the words “income exemption threshold” and replacing them by the words “personal reliefs and deductions”;
- (ii) in the definition of “exempt person”, in paragraph (a), by deleting the words “one thirteenth of the Category A Income Exemption Threshold specified in the Third Schedule” and replacing them by the words “30,000 rupees”;

(iii) by deleting the definition of “export of goods” and replacing it by the following definition –

“export of goods” includes –

(a) 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

(b) selling of aviation fuel to an airline;

(iv) in the definition of “income tax”, in paragraph (b)(ii), by deleting the words “Sub-part AB of Part III, or”;

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

“Child Day Care Centre” means such Child Day Care Centre as prescribed under the Children’s Act 2020;

(b) in section 7(2), by deleting the words “Subject to section 16C, any” and replacing them by the word “Any”;

(c) in Part III –

(i) by repealing Sub-part AB;

(ii) in section 18 –

(A) in subsection (4), by repealing paragraph (a) and replacing it by the following paragraph –

(a) emoluments payable in that income year in respect of the full-time employment of a woman, other than a disabled person,

approved under the *Prime à l'Emploi* Scheme; or

(B) by inserting, after subsection (4), the following new subsections –

(4A) For the purpose of subsection (4)(a), the amount of the deduction with respect to an employee shall be allowable for the period during which a payment is made with respect to that employee under section 150F.

(4B) An amount equal to 300 per cent of the expenditure incurred by a person in an income year and which satisfies the requirements of subsection (1) shall be deductible from his gross income in that income year where the expenditure is incurred on emoluments in respect of a disabled person.

(iii) in section 26, in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (h) being deleted and replaced by a semicolon –

(i) any sum which has been given, directly or indirectly as a bribe.

(iv) in Sub-part C –

(A) in the heading, by deleting the words "**Income Exemption Threshold**" and replacing them by the words "**Personal Reliefs and Deductions**";

(B) in section 27 –

(I) in the heading, by deleting the words "**income exemption threshold**" and replacing them by the words "**personal reliefs and deductions**";

(II) in subsection (1), by deleting the words “an income exemption threshold” and replacing them by the words “personal reliefs, deductions and allowances under Sub-part C, D or E of Part III”;

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

(2) Subject to the other provisions of this section, every person shall, in an income year, be entitled to a deduction in respect of his dependents in accordance with the Third Schedule.

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

(4) Where, in an income year, a person claims a deduction in respect of a dependent child, the spouse of that person shall not claim in that income year any deduction in respect of that dependent child.

(V) in subsection (5) –

(AA) by deleting the words “an income exemption threshold in respect of –” and replacing them by the words “a deduction in respect of his –”;

(AB) in paragraph (a), by deleting the words “Category B” and “his dependent” and replacing them by the words “first dependent” and “that dependent”, respectively;

(AC) in paragraph (b), by deleting the words “Category C” and replacing them by the words “second dependent”;

- (AD) in paragraph (c), by deleting the words “Category D” and replacing them by the words “third dependent”;
- (AE) in paragraph (d), by deleting the words “Category E” and replacing them by the words “fourth dependent”;
- (VI) in subsection (6A) –
- (AA) by deleting the words “income exemption threshold under Category B, C, D or E and one of the dependents is a child” and replacing them by the words “a deduction in respect of a dependent child who is”;
- (AB) by deleting the words “additional exemption” and replacing them by the words “additional deduction”;
- (VII) in subsection (6B), by deleting the words “an income exemption threshold in respect of Category B, Category C, Category D or Category E and the dependents in respect of whom he has claimed the deduction includes” and replacing them by the words “a deduction in respect of a dependent who is”;
- (v) by inserting, after section 27J, the following new section –

27K. Relief for adoption of animals

- (1) Subject to subsection (2), where in an income year, an individual has adopted an animal from the Mauritius Society for Animal Welfare or an NGO, he shall, for that income year, be entitled to a relief, by way of a deduction from his net income, after deducting any amount under sections 27, 27D, 27DA and 27DB, of an amount of 10,000 rupees for each animal adopted.

(2) The total deduction under this section shall not exceed 30,000 rupees in an income year.

(3) In this section –

“Mauritius Society for Animal Welfare” means the Mauritius Society for Animal Welfare established under the Animal Welfare Act;

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

(d) in section 44C –

(i) in subsection (1), by deleting the words “Subject to subsections (2) and (3), every” and replacing them by the word “Every”;

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

(iii) in subsection (4), by deleting the definition of “base year”, the semicolon at the end of the definition of “bank” being deleted and replaced by a full stop;

(e) in section 48 –

(i) in subsection (2), by deleting the word “Where” and replacing it by the words “Subject to subsection (3), where”;

(ii) by adding the following new subsection –

(3) Where a protected cell company has made an election under subsection (1) to present separate financial statements in respect of each of its cells, the Director-General shall not recover income tax due by a cell from –

- (a) the cellular assets of another cell of the company; or
 - (b) the non-cellular assets of the protected cell company except where such assets are directly attributable to that cell of the company.
- (f) in section 48A –
- (i) in subsection (2), by inserting, after the words “Variable Capital Companies Act 2022”, the words “but subject to subsection (3)”;
 - (ii) by adding the following new subsection –
- (3) Where a variable capital company has made an election under section 24(1) of the Variable Capital Companies Act 2022 to present separate financial statements for each of its sub-funds or special purpose vehicles, the Director-General shall not recover income tax due by a sub-fund or special purpose vehicle from the assets of –
- (a) another sub-fund or special purpose vehicle; or
 - (b) from the assets of the variable capital company where such assets are directly attributable to another sub-fund or special purpose vehicle of the company.
- (g) in section 50D(1), by deleting the words “Part II” and replacing them by the words “Part II, III”;
- (h) in section 50J –
- (i) in subsection (2A), by deleting the words “and in respect of every subsequent year of assessment” and replacing them by the words “, 1 July 2021, 1 July 2022 and 1 July 2023”;

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

(2B) The levy under subsection (1) shall be calculated at the rate of 5 per cent of the accounting profit and one per cent of the turnover of the operator in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment.

(2C) For the purpose of subsection (1), where the operator has incurred a loss in a year, the levy shall be calculated at the rate of one per cent of its turnover.

(iii) by repealing subsection (4);

(i) in section 50L –

(i) in subsection (7), by inserting, after the word “remittance”, the words “of 200 million rupees to the Solidarity Fund and the remaining amount”;

(ii) by adding the following new subsection –

(16) In this section –

“Solidarity Fund” has the same meaning as in section 150F(1).

(j) by inserting, after section 65B, the following new section –

66. Donation to charitable institutions

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

(a) supporting persons with health issues and disabilities;

- (b) protection or rehabilitation of street children; or
- (c) animal welfare and protection,

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

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

(k) in section 67(1) –

- (i) in paragraph (a), by inserting, after the words “a *crèche*”, the words “or the cost of setting up a Child Day Care Centre”;
- (ii) in paragraph (b), by inserting, after the words “a *crèche*” and “that *crèche*”, the words “or Child Day Care Centre”;

(l) in section 67P –

- (i) in the heading, by deleting the words “**for African market**”;
- (ii) in subsection (1) –
 - (A) by inserting, after the words “manufacturing company”, the words “having an annual gross income derived from exports of goods not exceeding 500 million rupees”;
 - (B) by deleting the words “for the African market”;

(m) by inserting, after section 67P, the following new sections –

67Q. Joint tertiary education with African universities

(1) Where, in an income year, a higher education institution registered under the Higher Education Act enters into contract with an African University to provide joint tertiary education for the final year of a course in

Mauritius, it may deduct from its gross income, twice the amount of any expenditure incurred in that income year on costs so incurred in connection for the conclusion of the contract with the African University.

(2) In this section –

“costs” –

- (a) includes marketing cost, cost of hiring consultants and such other costs as the Economic Development Board may approve; but
- (b) does not include any cost of a capital nature.

67R. Participation in approved films

A company incorporated in Mauritius may, in an income year, deduct from its gross income, twice the amount of any expenditure incurred in the financing, sponsorship, marketing or distribution of a film provided that the film –

- (a) has been approved under the Film Rebate Scheme under the Economic Development Board Act; and
 - (b) after post-production, is made up of at least 90 per cent of the principal photography of Mauritius, as certified by the Economic Development Board.
- (n) in section 93(1), by deleting the words “, including the solidarity levy under section 16C, ”;
- (o) in section 95 –
- (i) in subsection (1) –

- (A) in paragraph (a), by deleting the words “income exemption threshold” and replacing them by the words “personal reliefs and deductions”;
 - (B) by deleting the words “income exemption threshold and” and replacing them by the words “personal reliefs and deductions under Sub-part C of Part III and”;
- (ii) in subsection (2) –
- (A) by deleting the words “the income exemption threshold” and replacing them by the words “the personal reliefs and deductions”;
 - (B) by deleting the words “that income exemption threshold” and replacing them by the words “those personal reliefs and deductions”;
- (iii) in subsection (3) –
- (A) by deleting the words “income exemption threshold” and replacing them by the words “personal reliefs and deductions”;
 - (B) by deleting the words “additional exemption” and replacing them by the words “additional deduction”;
- (p) in section 96 –
- (i) in subsection (2) –
- (A) by deleting the words “Subject to subsection (2A), where” and replacing them by the word “Where”;
 - (B) by deleting the words “shall withhold tax from the emoluments of the employee at the rate of 15 per cent of those emoluments” and replacing them by the words “shall withhold tax from the emoluments of the employee at the rate of 15 per

cent, or at the option of the employee, withhold tax at the rate of 20 per cent of those emoluments”;

- (ii) by repealing subsections (2A) and (2B);
 - (iii) in subsection (3), by deleting the words “tax shall be withheld from the fees of the director or member, as the case may be, at the rate of 15 per cent of those fees” and replacing them by the words “tax shall be withheld from the fees of the director or member, as the case may be at the rate of 15 per cent, or at the option of the director or member, at the rate of 20 per cent of those fees”;
 - (iv) in subsection (4), by inserting, after the words “tax so withheld”, the words “, tax so withheld, at the option of the employee, director or member, as the case may be,”;
- (q) in section 107 –
- (i) in subsection (2)(b)(ii), by deleting the words “income exemption threshold” and replacing them by the words “personal reliefs and deductions”;
 - (ii) in subsection (3), by deleting the words “any income exemption threshold” and “that income exemption threshold” and replacing them by the words “personal reliefs and deductions” and “those personal reliefs and deductions”, respectively;
- (r) in section 108, by deleting the words “and at the rate as applicable in Part I of the First Schedule” and replacing them by the words “in such manner as may be prescribed”;
- (s) in section 111B –
- (i) in paragraph (e), by inserting, after the words “services”, the words “except a company holding a management licence and an investment adviser holding a licence issued by the Financial Services Commission established under the Financial Services Act”;

(ii) by repealing paragraph (l) and replacing it by the following paragraph –

(l) payments by any person, other than an individual, to consultants other than –

(i) a company holding a management licence issued by the Financial Services Commission established under the Financial Services Act;

(ii) an investment advisor holding a licence issued by the Financial Services Commission established under the Financial Services Act; and

(iii) those specified in the Fifth Schedule;

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

(n) payments by insurance companies to –

(i) motor surveyors; and

(ii) any other person for repairs of motor vehicles of policy holders.

(t) in section 111C(5), by deleting the words “tax so deducted” and replacing them by the words “tax so deducted, at the option of the payee”;

(u) in section 111V –

(i) in subsection (2), by deleting the words “at source under section 111B” and replacing them by the words “under sections 93 and 111B”;

- (ii) in subsection (3), by deleting the words “Income Exemption Threshold,”;
- (v) in section 112(1) –
 - (i) in paragraph (a)(i), by deleting the words “the Category A Income Exemption Threshold specified in the Third Schedule” and replacing them by the words “390,000 rupees”;
 - (ii) in paragraph (b) –
 - (A) by deleting the words “leviable income under section 16B or” and replacing them by the word “a”;
 - (B) in subparagraph (i), by deleting the words “income exemption threshold” and “is entitled” and replacing them by the words “personal reliefs and deductions” and “are entitled”, respectively;
- (w) in section 123 –
 - (i) in subsection (1), by deleting the word “Every” and replacing it by the words “Notwithstanding any other enactment, every”;
 - (ii) in subsection (4) –
 - (A) by inserting, after the words “Banking Act”, the words “, the Data Protection Act, the Information and Communication Technologies Act”;
 - (B) in paragraph (b), by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –
 - (iii) a payment has wrongly been credited in that bank account.

- (x) in section 123D, by inserting, after subsection (3), the following new subsections –
- (3A) Every virtual asset service provider and issuer of initial token offerings under the Virtual Asset and Initial Token Offering Services Act 2021 shall submit to the Director-General, on or before 15 August in every year, a statement of financial transactions effected by –
- (a) an individual, a *société* or a succession that made a transaction exceeding 250,000 rupees or transactions exceeding 2 million rupees in the aggregate in the preceding year; or
- (b) a person, other than an individual, a *société* or a succession, who made a transaction exceeding 500,000 rupees or transactions exceeding 4 million rupees in the aggregate in the preceding year.
- (3B) Subsection (3A) shall not apply to –
- (a) an individual who is a non-resident;
- (b) an entity that holds a Global Business Licence issued by the Financial Services Commission; and
- (c) a public listed company, its subsidiaries and associates.
- (y) in section 131B(6), by deleting the word “Repo” and replacing it by the word “Key”;
- (z) in section 134, by deleting the words “127(2),” and replacing them by the words “127(3),”;
- (aa) in PART XIID –

- (i) in the heading, by deleting the words “**COMPENSATION 2021 AND 2022**” and replacing them by the words “**COMPENSATION 2021, 2022 AND 2023**”;
- (ii) by inserting, after section 150E, the following new section –

15OEA. Financial assistance for payment of salary compensation 2023

- (1) In this section –

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

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

“additional remuneration” means the additional remuneration payable to an employee as from 1 January 2023 under the Workers’ Rights (Additional Remuneration) (2023) Regulations 2023;

“basic wage or salary” –

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

(b) includes any payable additional remuneration;

“eligible employee” –

(a) means an employee employed on a full-time basis and deriving at least the national minimum wage for the year 2023 –

(i) from an SME deriving gross income from business;

(ii) from an export enterprise;

(iii) from such other category of employer as may be prescribed; and

(iv) whose basic wage or salary does not exceed –

(A) 51,635 rupees where the employer is an export enterprise; or

(B) 51,775 rupees in any other case; but

(b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body other than an employee referred to in subsection (4), or the Rodrigues Regional Assembly;

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

(iii) such category of employees as may be prescribed;

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

“SME” means a small or medium enterprise, whose turnover for the year of assessment 2021-2022 did not exceed 100 million rupees.

(2) Subject to this Part, the Director-General shall, for each of the months of year 2023, pay to the employer, in respect of each eligible employee of –

(a) an SME, an allowance equivalent to –

(i) 500 rupees monthly, where the eligible employee derived a basic wage not exceeding 51,775 rupees and the employer declared for the year of assessment 2021-2022 –

(A) an accounting loss; or

(B) an accounting profit and that accounting profit would be reduced by more than 50 per cent if that accounting profit was reduced by the additional remuneration payable to its employees who were in employment as at December 2022; or

(ii) 250 rupees monthly, where the eligible employee derived a basic wage not exceeding 51,775 rupees and the employer declared for the year of assessment 2021-2022 an accounting profit that would be reduced by more than 10 per cent if it was reduced by the additional remuneration payable to its

employees who were in employment as at December 2022;

(b) an export enterprise, other than an SME, an allowance equivalent to 300 rupees monthly where the eligible employee derived a basic wage not exceeding 51,635 rupees.

(3) Where an SME is an export enterprise and an allowance is payable under subsection (2)(a) and (b), the allowance which is more favourable to the employer shall be payable provided the basic wage of the eligible employee does not exceed 51,635 rupees.

(4) The allowance specified in paragraph (2)(a)(i) shall be payable in respect of each eligible employee to a bus operator providing public transport, approved by the Minister.

(5) The Director-General shall, for the month of December 2023, in respect of every eligible employee, pay to his employer, in addition to the allowance payable under subsection (2), an additional sum equivalent to that allowance.

(6) The Director-General shall, for each month beginning January 2024 and ending June 2024, pay to the employer, the allowance payable under subsection (2) in respect of each eligible employee of –

(a) an SME; and

(b) an export enterprise.

(7) An application for an allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may determine.

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

(ab) in section 150F –

(i) in subsection (1), by inserting, in the appropriate alphabetical order, the following new definitions –

“person with disabilities” means a person registered as such under the Training and Employment of Disabled Persons Act;

“qualifying employee” –

(a) means a female person or a person with disabilities who –

(i) is a citizen of Mauritius and is resident in Mauritius;

(ii) is employed on a full-time basis by an eligible employer;

(iii) is above the age of 18 years on the date of being employed by the eligible employer;

(iv) was not employed for a period of at least one year prior to the date of being employed by the eligible employer; and

(v) whose basic wage or salary does not exceed 50,000 rupees in a month; but

(b) does not include a person undergoing training or a household employee;

(ii) in subsection (2) –

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

(aa) Every eligible employer shall, in respect of every qualifying employee taking employment during the period starting on 1 July 2023 and ending on 30 June 2024, apply to the Director-General, within 15 days from the date the qualifying employee takes up employment, for approval of the employee as a qualifying employee, giving details of the employee and such other particulars as the Director-General may require.

(B) in paragraph (b), by deleting the words “paragraph (a)” and replacing them by the words “paragraphs (a) and (aa)”;

(iii) in subsection (3)(a) and (c), by deleting the words “eligible employee” and replacing them by the words “eligible employee or qualifying employee”;

(iv) in subsection (4) –

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

(aa) Subject to this Part, the Director-General shall, in respect of every approved qualifying employee, pay to his employer an allowance equivalent to the basic wage or salary of that employee for that month, not exceeding 15,000 rupees, in the month he is employed and in the next 23 consecutive months immediately following the month of employment.

(B) in paragraph (b), by deleting the words “paragraph (a)” and replacing them by the words “paragraphs (a) and (aa)”;

(C) in paragraph (c), by deleting the words “eligible employee” and replacing them by the words “eligible employee or qualifying employee”;

(v) in subsection (5) –

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

(aa) in respect of every approved qualifying employee taking employment during the period starting on 1 July 2023 and ending on 31 December 2023 with an eligible employer, pay, in addition to the allowance payable under subsection (4)

–

(i) an additional sum for the month of December 2023 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 July 2023 and ending on 31 December 2023;

(ii) an additional sum for the month of December 2024 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2024 and ending on 31 December 2024; and

(iii) an additional sum for the month of December 2025 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period

starting on 1 January 2025 and ending on 31 December 2025;

(B) by adding the following new paragraph, the full stop at the end of paragraph (B) being deleted and replaced by the words “; and” –

(c) in respect of every qualifying employee taking employment after 31 December 2023, in addition to the allowance payable under subsection (4), pay –

(i) an additional sum for the month of December 2024 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period starting on 1 January 2024 and ending on 31 December 2024;

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

(iii) an additional sum for the month of December 2026 which is equivalent to one twelfth of the allowance payable to the qualifying employee under subsection (4) for the period

starting on 1 January 2026 and
ending on 31 December 2026;

- (vi) in subsection (6), by deleting the words “eligible employee” and replacing them by the words “eligible employee or qualifying employee”;
 - (vii) in subsection (11)(b), by deleting the words “eligible employees” and replacing them by the words “eligible employees or qualifying employees”;
 - (viii) in subsection (12), by deleting the words “an eligible employee” and “that eligible employee” and replacing them by the words “an eligible employee or a qualifying employee” and “that eligible employee or qualifying employee,” respectively;
- (ac) by inserting, after Part XIIE, the following new Part –

PART XIIF – HOUSING LOAN RELIEF SCHEME

15OG. Housing Loan Relief Scheme

- (1) In this section –

“secured housing loan” means a housing loan secured by mortgage or fixed charge on immovable property and used exclusively for the purchase, construction or extension of a house.

- (2) Subject to this Part, the Director-General shall, with respect to a month, pay an allowance of 1,000 rupees to an individual who has contracted in his own name or jointly with –

(a) his spouse;

(b) an ascendant;

(c) a descendant or the descendant's spouse; or

(d) his brother or sister,

a secured housing loan not exceeding 5 million rupees.

(3) The allowance shall be payable to an eligible individual for the months of July 2023 to June 2024.

(4) Where a person has contracted a loan jointly with other persons, the amount payable under subsection (2) shall –

(a) be paid to only one of the persons who have contracted the loan; and

(b) not exceed 1,000 rupees in a month.

(5) Where a person has contracted several loans, the amount payable to that person under subsection (2), shall not exceed 1,000 rupees in a month.

(6) Subject to subsection (7), no allowance shall be payable to an individual under subsection (2) unless the individual –

(a) is a citizen of Mauritius;

(b) has contracted a secured housing loan from –

(i) a bank or a non-bank deposit taking institution under the Banking Act;

(ii) an insurance company under the Insurance Act;

(iii) the Sugar Industry Pension Fund;

(iv) the Development Bank of Mauritius; or

- (v) the Statutory Bodies Family Protection Fund;
 - (c) has, in Mauritius, purchased, constructed or extended the house for which the secured housing loan has been contracted; and
 - (d) has effected a repayment exceeding 1,000 rupees in respect of the secured housing loan in the month preceding the month in which the relief is payable.
- (7) For the purpose of subsection (6)(d), where –
- (a) a loan has been contracted jointly, the amount of repayment made in respect of that loan in a month shall, in aggregate, exceed 1,000 rupees; or
 - (b) a person has taken several loans, the amount of repayment made in respect of those loans shall, in aggregate, exceed 1,000 rupees.
- (8) The Director-General shall credit into a bank account in the name of an eligible individual any allowance payable under this Part.
- (9) For the purpose of this Part, every eligible individual shall make an application under the Scheme and submit to the Director-General, details of his bank account in such form and manner as the Director-General may determine.
- (10) Where a secured housing loan has been contracted jointly with another person, the application shall specify the bank account in which the payment shall be made.
- (11) When an application is made by an individual under the Scheme, the Director-General may pay the allowance for 3 consecutive months immediately prior to the month in which the application is made.

(12) No application shall be entertained under the Scheme after 30 September 2024.

(13) Notwithstanding the Banking Act, the Data Protection Act, the Information and Communication Technologies Act and any other enactment, every institution referred to in subsection (6)(b) shall furnish electronically to the Director-General, on or before the fifteenth day in every month, a statement of financial transactions of every individual having effected a repayment exceeding 1,000 rupees, in the preceding month, in respect of a secured housing loan not exceeding 5 million rupees in such form and manner as he may determine, giving the following information –

- (a) the full name of the borrower;
- (b) the amount of loan contracted and disbursed;
- (c) the amount of loan repaid in the previous month; and
- (d) such other particulars as may be required by the Director-General.

(14) Section 150D(6) and (7) shall apply to this section with such adaptations and modifications as may be necessary to enable the Director-General to pay the allowance.

(15) For the purpose of this Part, the Minister may make such regulations as he thinks fit.

(16) Regulations made under subsection (15) may, on such terms and conditions as the Minister may determine –

- (a) vary the eligibility criteria and conditions for loans and eligible individuals under the Scheme;
- (b) change the mode and timing of the payment of the allowance;

- (c) change the time limits regarding applications under the Scheme.
- (ad) in section 152 –
- (i) in subsection (1) –
 - (A) in paragraph (A) –
 - (I) by inserting, after the words “chargeable income”, the words “or gross income”;
 - (II) by deleting the words “section 112” and replacing them by the words “section 111V, 112”;
 - (B) in paragraph (b), by deleting the words “section 112” and replacing them by the words “section 111V, 112”;
 - (ii) in subsection (2A), by deleting the word “Repo” and replacing it by the word “Key”;
- (ae) in section 161A –
- (i) by inserting, after subsection (7E), the following new subsection –
 - (8) Where an employer has not, as at 20 January 2023, paid the full amount of COVID-19 levy payable under section 111Z, the unpaid amount including any outstanding penalty and interest, shall be written off.
 - (ii) in subsection (58A) –
 - (A) in paragraph (a), by deleting the figure “2023” and replacing it by the figure “2026”;
 - (B) by inserting, after paragraph (aa), the following new paragraph, existing paragraph (ab) being relettered as (ac) –

(ab) Where a company is engaged in the manufacture of both alcoholic and non-alcoholic beverages and has incurred capital expenditure on new plant and machinery used exclusively for the production of non-alcoholic drinks, it shall be allowed to claim the deduction under paragraph (a).

(iii) in subsection (61), by deleting the words “on or after 1 September 2016” and replacing them by the words “during the period starting on 1 September 2016 and ending on 8 August 2018”;

(af) in the First Schedule –

(i) by repealing Part I and replacing it by the following Part –

PART I

Chargeable Income –	Rate of income tax
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First 390,000 rupees	0 per cent
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Next 40,000 rupees	2 per cent
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Next 40,000 rupees	4 per cent
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Next 60,000 rupees	6 per cent
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Next 60,000 rupees	8 per cent
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Next 300,000 rupees	10 per cent
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Next 300,000 rupees	12 per cent
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Next 300,000 rupees	14 per cent
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Next 400,000 rupees 16 per cent

Next 500,000 rupees 18 per cent

Remainder 20 per cent

(ii) in Part III –

(A) by repealing the heading “**Sub-Part A**”;

(B) by repealing Sub-parts B and C;

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

(i) in Sub-part A, by repealing item 13;

(ii) in Sub-part B –

(A) by repealing item 3A and replacing it by the following item –

3A. (a) Interest derived by individuals and companies –

(i) from debentures, bonds or sukuks issued by a company to finance renewable energy projects on such terms and conditions as the Director-General may approve; and

(ii) from a sustainability bond or a sustainability-linked bond issued in accordance with the bond principles, guidelines and handbooks administered by the International Capital Market Association to finance sustainable projects in Mauritius.

(b) In this item –

“sustainability bond” means a bond which finances a range of both social and environmental projects that are aligned and contribute to the achievement of the Sustainable Development Goals (SDGs);

“sustainability-linked bond” means a bond for which the financial or structural characteristics can vary depending on whether the issuer achieves predefined Sustainability, Environmental, Social and Governance objectives which are measured through predefined Key Performance Indicators and assessed against predefined Sustainability Performance Targets.

(B) in item 7 –

(I) in paragraph (a), by deleting the words “sub-item (b)” and replacing them by the words “sub-items (aa) and (b)”;

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

(aa) Subject to sub-item (b), 95 per cent of interest derived by a Collective Investment Scheme or a Closed-End Fund licensed or approved by the Financial Services Commission established under the Financial Services Act.

(III) in paragraph (b), by inserting, after the words “sub-item (a)”, the words “or (aa)”;

(iii) in Sub-part C –

(A) in item 41 –

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

(a) Subject to sub-item (b), 80 per cent of the income, other than interest, derived by a Collective Investment Scheme or a Closed End Fund licensed or approved by the Financial Services Commission established under the Financial Services Act.

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

(aa) Subject to sub-item (b), 80 per cent of income derived by a CIS manager, CIS administrator, investment adviser, investment dealer or asset manager, as the case may be, licensed or approved by the Financial Services Commission established under the Financial Services Act.

(III) in paragraph (b), by deleting the words “sub-item (a)” and replacing them by the words “sub-items (a) and (aa)”;

(B) in item 45, by deleting the words “5 succeeding years” and replacing them by the words “10 succeeding years”;

(ah) in the Third Schedule –

(i) by repealing Part I and replacing it by the following Part –

PART I – DEDUCTION FOR DEPENDENT

1. Deduction for dependents

Dependents	Amount of deduction (Rs)
One dependent	110,000
Two dependents	190,000
Three dependents	275,000
Four or more dependents	355,000

2. Where a dependent in respect of whom a deduction is claimed under paragraph 1 is pursuing a non-sponsored full-time undergraduate or post-graduate course at a –

- (a) tertiary educational institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act; or
- (b) recognised tertiary educational institution, outside Mauritius,

the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of 500,000 rupees.

3. No exemption under paragraph 2 shall be allowed –

- (a) where the annual tuition fees, excluding administration and student union fees, are less than 34,800 rupees for a child following an undergraduate course in Mauritius;
- (b) in respect of the same dependent for more than 6 years.

Amended by [Reprint No. 2 of 2023]

(ii) by repealing Part II and replacing it by the following Part –

**PART II – RELIEF FOR MEDICAL OR HEALTH
INSURANCE PREMIUM**

Column 1

Column 2

Self and dependents

Premium allowable

	(Rs)
Self	25,000
Self and one dependent	25,000 for self + 25,000 for dependent
Self and 2 dependents	25,000 for self + 25,000 for first dependent + 20,000 for second dependent
Self and 3 dependents	25,000 for self + 25,000 for first dependent + 20,000 for second dependent + 20,000 for third dependent
Self and 4 dependents	25,000 for self + 25,000 for first dependent + 20,000 for second dependent + 20,000 for third dependent + 20,000 for fourth dependent

- (ai) in the Fifth Schedule, by inserting, in the appropriate alphabetical order, the following new item –

Interior Decorator/Designer

- (aj) in the Sixth Schedule, in item 14, by deleting the word “mechanics” and replacing it by the words “any other person”.

39. Independent Broadcasting Authority Act amended

The Independent Broadcasting Authority Act is amended, in section 19 –

(a) in subsection (3), by deleting the words “and (3C)” and replacing them by the words “, (3C) and (3D)”;

(b) by inserting, after subsection (3C), the following new subsection –

(3D) (a) Subject to paragraph (b), the Authority may grant a licence specified in item 2B of Part III of the First Schedule to a company, notwithstanding the fact that the company does not satisfy the requirements of subsection 3(h)(ii) and (iii).

(b) No licence shall be granted to a company that does not satisfy the requirements of subsection (3)(h)(ii) and (iii) where 20 per cent or more of the shares of which is owned or controlled, directly or indirectly, by an individual who, or by another company which, owns or controls, directly or indirectly, any newspaper or magazine in Mauritius, or any printing press publishing such newspaper or magazine in Mauritius.

40. Insolvency Act amended

The Insolvency Act is amended –

(a) in section 158(2), by deleting the word “Repo” and replacing it by the word “Key”;

(b) in section 344, by deleting the words “that the non-insolvent party” and replacing them by the words “that the insolvent party”.

41. Insurance Act amended

The Insurance Act is amended –

(a) in section 88(1)(b), by deleting the words “any other payment” and replacing them by the words “the provision of such assistance as may be prescribed”;

(b) in section 92, by repealing paragraph (i) and replacing it by the following paragraph –

- (i) the determination by the managing committee of payments and assistance from the Compensation Fund.

42. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

- (a) in section 4(1A), by repealing paragraph (b) and replacing it by the following new paragraph –

(b) For the purpose of paragraph (a)(i) –

- (i) where the value of the shares transferred exceeds 200,000 rupees, the transferor shall submit a certificate from a professional accountant as to the value of the shares transferred;
- (ii) land transfer tax shall be levied on the value declared in the deed or in the certificate from the professional accountant, whichever is higher.

- (b) in section 28 –

- (i) in subsection (2), by deleting the words “or any other deed witnessing the transfer of any property” and replacing them by the words “, any other deed witnessing the transfer of any property or certificate from a professional accountant”;

- (ii) in subsection (3E) –

- (A) in paragraph (b), by deleting the words “Chief Registration Officer”, and replacing them by the words “Principal Registration Officer/Chief Registration Officer”;

(B) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (b) being deleted –

(d) an officer designated by the Receiver to act as Secretary.

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

(3ED) Where the subject matter of an objection relates to a technical field, the Registrar-General may enlist the services of a suitable expert in the field, including the valuer referred to in section 28(6)(a), to advise the Objection Unit.

(iv) in subsection (4)(a), by deleting the words “Mauritius Revenue Authority Act” and replacing them by the words “Mauritius Revenue Authority Act and shall, on the same day, file a copy of the representations with the Registrar-General”;

(c) in section 51, by inserting, after subsection (3A), the following new subsection –

(3B) (a) Notwithstanding this Act, where duty and taxes determined in accordance with section 28, and penalty claimed thereon pursuant to section 35, and any interest imposed in relation thereto under section 28, have remained unpaid as at 31 May 2023, the penalty and interest shall be waived, provided that –

(i) the duty and taxes are paid not later than 31 March 2024; and

(ii) at the time of payment, the person withdraws or formally undertakes to withdraw any objection before the Registrar-General, any representations before the Assessment Review

Committee set up under the Mauritius Revenue Authority Act, any appeal before the Supreme Court or Judicial Committee of the Privy Council in relation to the payment of the duty and taxes.

- (b) Paragraph (a) shall not apply to any person –
- (i) who has been convicted on or after 1 July 2013 of an offence relating to;
 - (ii) against whom any civil or criminal proceedings are pending or contemplated in relation to any act of; or
 - (iii) in relation to whom an enquiry is being conducted into an act of,

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

- (d) in the Tenth Schedule, by inserting, in the appropriate alphabetical order, the following new item –

Wellness-related activities (including traditional medicine)

43. Landlord and Tenant Act amended

The Landlord and Tenant Act is amended, in section 9(10), by deleting the word “Repo” and replacing it by the word “Key”.

44. Local Government Act amended

The Local Government Act is amended –

(a) in section 10A(1), by deleting the word "date" and replacing it by the words "next day";

(b) in section 115 –

(i) in subsection (1), by inserting, after the words "which shall", the words ", subject to subsection (1A);"

(ii) by inserting, after subsection (1), the following new subsection, the existing subsection (1A) being renumbered as subsection (1B) –

(1A) (a) For the purpose of section 117(6), the Permits and Business Monitoring Committee shall comprise of 2 additional members who shall be independent and qualified in the field of architecture, civil engineering, land use planning, surveying or such other field as may be prescribed.

(b) The 2 additional members shall be appointed by the Minister after consultation with the member's appropriate registration body.

(c) No person shall be qualified to be a member under this subsection where he is –

(i) an officer of a local authority;

(ii) a Councillor of a local authority.

(c) in the Tenth Schedule –

(i) in Part I, by adding the following new item –

7. Halls and buildings owned by a religious institution.

(ii) in Part II, in item 1, by inserting, after the words "immovable property", the words ", except halls and buildings".

45. Mauritius Cane Industry Authority Act amended

The Mauritius Cane Industry Authority Act is amended, in section 28(5)(b), by deleting the word “Repo” and replacing it by the word “Key”.

46. Mauritius Institute of Education Act amended

The Mauritius Institute of Education Act is amended –

(a) in section 10(3) –

(i) by repealing paragraph (b);

(ii) in paragraph (k), by deleting the figure “5” and replacing it by the figure “6”;

(b) in section 11(4), by inserting, after paragraph (d), the following new paragraph

–

(da) the Director of the Special Education Needs Authority;

47. Mauritius Qualifications Authority Act amended

The Mauritius Qualifications Authority Act is amended –

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

“National Credit Value and Transfer System” means the National Credit Value and Transfer System developed and issued under section 18 of the Higher Education Act;

“TVET” means Technical and Vocational Education and Training;

- (b) in section 5, by inserting, after paragraph (h), the following new paragraphs –
- (ha) to approve and recognise micro-credentials in TVET;
 - (hb) to monitor the implementation of the National Credit Value and Transfer System in TVET under the National Qualifications Framework to facilitate mobility and lifelong learning;
- (c) in section 18(2), by inserting, after paragraph (ca), the following new paragraphs –
- (cb) for matters relating to, including procedure for, approval and recognition of micro-credentials in TVET;
 - (cc) for matters relating to, including procedure for, recognition and equivalence of qualifications in TVET;
 - (cd) for the implementation of the National Credit Value and Transfer System in TVET under the National Qualifications Framework;

48. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

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

11A. Appointment of technical experts

For the purpose of administering revenue laws, the Director-General or any officer authorised by him may retain the services of an expert in a technical field or the services of a specialised agency.

- (b) in section 15, by inserting, after subsection (1), the following new subsection –

- (1A) For the purpose of subsection (1)(b), the officer assigned to the Fiscal Investigations Department may be accompanied by an expert or the representative of a specialised agency whose services have been retained under section 11A.
- (c) in section 21J(1), by deleting the words “(*Contrainte*) to issue against a debtor in respect of tax owed by him” and replacing them by the words “declaring that the Compulsory Notice (*Contrainte*), made by the Director-General against a debtor in respect of tax owed by him, be made executory”;
- (d) in section 28, by adding the following new subsection –

(22) (a) Subject to paragraphs (b) and (c), where tax arrears outstanding as at 2 June 2023 under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act are fully paid on or before 31 March 2024, any penalty and interest included in the tax arrears shall be reduced by 100 per cent, provided that an application for the reduction is made to the Director-General on or before 31 December 2023.

- (b) Paragraph (a) shall not apply to any person –
- (i) who has been convicted of an offence on or after 1 July 2012;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry relating to –
- (A) drug trafficking under the Dangerous Drugs Act;
- (B) arms trafficking;
- (C) an offence related to terrorism under the Prevention of Terrorism Act;

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

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

(c) In this subsection –

“tax arrears” –

(a) means the tax, penalty and interest due under an assessment issued or a return submitted under the Gambling Regulatory Authority Act, the Income Tax Act or the Value Added Tax Act; but

(b) does not include any tax due under an assessment in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council were pending on 2 June 2023, unless the action leading to the proceedings is withdrawn before the date on which the application is made to the Director-General under paragraph (a).

(e) in the First Schedule, by inserting, after the words “Social Contribution and Social Benefits Act 2021, in so far as it relates to Part II”, the words “and Part III”;

(f) in the Fifth Schedule –

(i) in the item “Customs Act”, by deleting the words “19(3B),” and “20(3B),” and replacing them by the words “19,” and “20,,” respectively;

- (ii) in the item “Customs Regulations 1989”, by deleting the words “22,” and replacing them by the words “22, 29(5)(c),”;
- (iii) in the item “Excise Act”, by deleting the words “5(5),” and replacing them by the words “5(4),”.

49. Meat Act amended

The Meat Act is amended, in section 4 –

- (a) in paragraph (b), by deleting the words “for slaughter” and replacing them by the words “for slaughter, resale or slaughter and resale”;
- (b) by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –
 - (e) purchase and import breeding animals, namely livestock, for resale.

50. Medical Council Act amended

The Medical Council Act is amended –

- (a) in section 2 –
 - (i) in the definition of “professional misconduct or negligence”, in paragraph (a), by deleting the words “Code of Practice” and replacing them by the words “Code of Practice or Clinical Guidelines”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Clinical Guidelines” means the guidelines established under section 12(ca);

“effective date”, in relation to an application for registration under section 21 or 26, means the date by which all the information and documents specified in the application form, including such other particulars as the Council may require, are, to the satisfaction of the Registrar, submitted;

- (b) in section 4(1), by inserting, after paragraph (c), the following new paragraph –
 - (ca) a representative of the Ministry responsible for the subject of finance;
- (c) in section 9(1), by deleting the word “Eleven” and replacing it by the word “Thirteen”;
- (d) in section 12, by inserting, after paragraph (c), the following new paragraph –
 - (ca) establish Clinical Guidelines for the medical profession with a view to improving and enhancing the quality of care given to patients, and monitor compliance with such guidelines;
- (e) in section 15(3) –
 - (i) by lettering the existing provision as paragraph (a);
 - (ii) in the newly lettered paragraph (a), by inserting, after the words “Prime Minister”, the words “for a period of 3 years”;
 - (iii) by adding the following new paragraphs –
 - (b) Any person appointed under paragraph (a) may be eligible for reappointment.
 - (c) Any person who has, prior to the commencement of this paragraph, been appointed under paragraph

(a) shall, on the commencement of this paragraph, continue in office for a period of 3 years.

(f) in section 21 –

(i) in subsection (4)(b), by deleting the words “receipt of the application” and replacing them by the words “entry in the register”;

(ii) in subsection (6), by deleting the words “60 days from the date of receipt of the application” and replacing them by the words “21 days from the date of such refusal”;

(iii) by adding the following new subsection –

(7) (a) An application under this section shall be determined within 30 working days of the effective date.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

(g) in section 26 –

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

(3) A non-citizen who wishes to be temporarily registered under this section shall make an application to the Registrar.

(4) An applicant under subsection (3) shall, together with his application, submit the information and documents referred to in subsection (1)(a) and section 21(2).

(ii) in subsection (7), by deleting the words “receipt of the application” and replacing them by the words “such refusal”;

(iii) by repealing subsection (8) and replacing it by the following subsection –

(8) (a) An application under this section shall be determined within 30 working days of the effective date.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

(h) in section 42(2)(b), by repealing subparagraph (ii) and replacing it by the following subparagraph –

(iv) the Code of Practice and Clinical Guidelines; and

51. Merchant Shipping Act amended

The Merchant Shipping Act is amended –

(a) in section 10 –

(i) in subsection (1), by repealing paragraph (b);

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

(1A) Where loss of life, or serious injury to any person occurs as a result of a shipping casualty, the Director or a surveyor designated by him shall hold a preliminary inquiry into the casualty or injury and may, for that purpose, exercise any powers conferred under section 8(1) and such additional power as the Minister may confer upon the Director or surveyor, as the case may be, for the preliminary inquiry.

(b) in section 140, by repealing subsection (1) and replacing it by the following subsection –

(1) (a) Where any vessel is sunk, wrecked or stranded within the territorial sea of Mauritius but outside the limits of any Port in such manner as to become or be likely to become an obstruction or danger to navigation, the master, owner, operator or agent shall raise, remove or destroy the vessel within such period as the Director may direct.

(b) Except for wrecks found within the limits of any Port, where the master, owner, operator or agent of the vessel fails to remove the vessel from the territorial sea of Mauritius within the period as the Director may direct or where the wreck is deemed to have been abandoned, the Receiver may exercise any of the powers conferred under subsection (2).

(c) in section 146, by inserting, after subsection (1), the following new subsection –

(1A) The owner, operator, master or agent of a ship shall, within 48 hours from the occurrence of a maritime casualty, conclude a contract with salvors for necessary and adequate salvage operations in accordance with this Act.

(d) in section 217 –

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

(2) Where a ship fails to comply with section 25(1) or (2), the person referred to in subsection (1) shall commit an offence and shall, on conviction, be liable to pay a fine not exceeding 50 million rupees.

(ii) in subsection (3), by deleting the words “100,000 rupees” and replacing them by the words “5 million rupees”;

(iii) in subsection (4), by deleting the words “50,000 rupees” and replacing them by the words “one million rupees”;

(iv) in subsection (5), by deleting the words “500,000 rupees” and replacing them by the words “50 million rupees”;

(v) in subsection (8) –

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

(n) being a seafarer, fails to comply with the master’s instructions for the safety of the ship, neglects his duty or assaults any member of the crew;

(B) by deleting the words “not exceeding 50,000 rupees” and replacing them by the words “of not less than one million rupees”;

(vi) by adding the following new subsections –

(8A) Any person who abandons a ship, including a wrecked ship, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50 million rupees and to imprisonment for a term of not less than 5 years.

(8B) Any owner, operator, master or agent of a ship who fails to comply with section 146(1A) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5 million rupees and to imprisonment for a term of not less than 2 years.

(8C) Any master, owner or operator of a ship who, willfully or negligently, operates a vessel in a manner that –

(a) causes damage to any living or non-living natural resource or man-made structure within Mauritius; or

- (b) it causes a threat to the national security of Mauritius,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100 million rupees and to penal servitude for a term not exceeding 60 years.

- (e) in section 222 –

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

222. Recovery of Government expenses, fines and judgement debts from ship owners

- (ii) by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Where a ship has caused any maritime casualty or other incident which may reasonably be expected to result in damage to the environment or to represent a hazard to safety of navigation or has caused damage to the environment, all expenses incurred by the Government of Mauritius in taking preventive measures to protect the environment or mitigate such hazards or for the clean up operations after an oil spill shall be borne by the owner, agent, operator or insurer of the ship.

52. Morcellement Act amended

The Morcellement Act is amended –

- (a) in section 3, by adding the following new subsection –

(4) Section 9 shall not apply to such entity as specified in the Third Schedule.

- (b) by adding the following new Schedule –

THIRD SCHEDULE

[Section 9]

Mauritius Investment Corporation Ltd.

53. National Agricultural Products Regulatory Office Act amended

The National Agricultural Products Regulatory Office Act is amended, in section 2 –

(a) by deleting the definition of “tea” and replacing it by the following definition –

“tea” means the *camellia sinensis* plant or any part thereof;

(b) in the definition of “tobacco”, by deleting the words “species *nicotiana tabacum* or *nicotiana rustica*” and replacing them by the words “*nicotiana species*”.

54. National Employment Act amended

The National Employment Act is amended, in section 10(2), by deleting the words “3 times” and replacing them by the words “2 times”.

55. National Identity Card Act amended

The National Identity Card Act is amended –

(a) in section 2 –

(i) by deleting the definition of “identity card” and replacing it by the following definition –

“identity card” means a card issued under section 5(1);

(ii) by inserting, in the appropriate alphabetical order, the following new definitions, the full stop at the end of the definition of "Registrar" being deleted and replaced by a semicolon –

"digital wallet" means a digital application issued by the National Identity Card Unit to store such digital documents as may be prescribed;

"Mobile ID" means the digital identity document which the holder of an identity card may register under section 5(2B) and which is stored in the digital wallet;

"MNIC System" means the hardware, software and infrastructure for the registration, personalisation, issuance and post-issuance of the identity card and Mobile ID;

"Unit" means the National Identity Card Unit referred to in section 2A.

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

2A. National Identity Card Unit

(1) There shall be, under the purview of the Prime Minister's Office, a National Identity Card Unit.

(2) There shall be a Head of the National Identity Card Unit who shall be responsible for the operational management of the Unit.

(3) The Head of the Unit shall, in the discharge of his functions and exercise of his powers, consult the Registrar as and when required in matters relating to the civil status of a person.

(4) The Unit shall –

(a) ensure the formulation and implementation of adequate security measures for all aspects of and related to the MNIC System;

- (b) keep under periodic review the organisational and security measures implemented in relation to all aspects of and related to the MNIC System;
- (c) cause independent security audits of the MNIC System to be carried out by an independent body;
- (d) implement the recommendations made by the independent body having carried out the independent security audit of the MNIC System;
- (e) have such functions and powers as may be determined by the Secretary for Home Affairs for the administrative and functional efficiency of the organisational framework relating to the MNIC System.

2B. Staff of National Identity Card Unit

(1) (a) The Secretary to Cabinet and Head of the Civil Service may, subject to the approval of the Public Service Commission, designate –

- (i) a suitably qualified public officer or person to head the Unit;
- (ii) such public officers or persons as may be necessary to assist the Unit.

(b) The Secretary to Cabinet and Head of the Civil Service may employ on contract, on such terms and conditions as he may determine, such suitably qualified persons, as may be necessary to assist the Unit in the proper discharge of its functions.

2C. Independent Security Audits

The National Identity Card Unit shall appoint, on such terms and conditions as may be prescribed, an independent body to carry out, at such

intervals, as may be prescribed, an independent security audit of the MNIC System for the purpose of assessing the adequacy of the security measures implemented in relation to the MNIC System.

- (c) in section 3(1), by deleting the word “Registrar” and replacing it by the words “Head of the Unit”;
- (d) in section 4, by deleting the word “Registrar” wherever it appears and replacing it by the words “Head of the Unit”;
- (e) in section 5 –
 - (i) by inserting, after subsection (2A), the following new subsections –
 - (2B) Every holder of an identity card may, through such electronic format as may be prescribed, register for a Mobile ID.
 - (2C) Every Mobile ID shall contain and display such information as may be prescribed.
 - (ii) in subsection (3), by inserting, after the word “card”, the words “and Mobile ID”;
 - (iii) by adding the following new subsection –
 - (5) Every identity card and Mobile ID shall have such necessary security features as the Unit may determine for the prevention of tampering of information contained on or in the identity card or Mobile ID.
- (f) in section 6(1), by deleting the word “Registrar” and replacing it by the words “Head of the Unit or in such manner as may be prescribed”;
- (g) in section 7 –
 - (i) in the heading, by adding the words “**or Mobile ID**”;

(ii) by inserting, after the words "identity card", wherever they appear, the words "or Mobile ID";

(h) in section 7A –

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

(ii) in the newly numbered subsection (1), by deleting the word "Registrar" and replacing it by the words "Head of the Unit";

(iii) by adding the following new subsections –

(2) Any holder of an identity card who loses or misplaces his identity card shall report the matter to the Police and the Head of the Unit in such manner and within such time as may be prescribed.

(3) The Head of the Unit shall, upon a report made to him under subsection (2), deactivate the identity card.

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

7B. Lost or mislaid Mobile ID

Any person who loses or misplaces a device storing his Mobile ID shall deactivate his Mobile ID within such time and in such manner as may be prescribed.

(j) in section 8 –

(i) in subsection (1) –

(A) by inserting, after paragraph (c), the following new paragraph, the comma at the end of paragraph (c) being deleted and replaced by the words "; or" and the word "or" at the end of paragraph (b) being deleted –

(d) was issued to a person who is no longer a citizen of Mauritius as a result of a deprivation or renunciation of his Mauritian citizenship under the Mauritius Citizenship Act;

(B) by adding the following new subsections –

(3) The Head of the Unit shall, upon the registration of death of a person, cancel the identity card belonging to that person.

(4) Where an identity card has been cancelled under subsection (1) or (3), the Head of the Unit shall deactivate the Mobile ID registered and corresponding to that identity card, if any.

(k) in section 9(1)(f), by inserting, after the word “possession”, the words “or makes use of”;

(l) in section 10, by repealing subsection (3) and replacing it by the following subsection –

(3) Regulations made under subsection (1) may provide for –

(a) the levying of fees and the taking of charges;

(b) card characteristics;

(c) card usage; and

(d) Mobile ID.

(m) in section 11, by deleting the word “Registrar” and replacing it by the words “Head of the Unit”.

56. National Pensions Act amended

The National Pensions Act is amended –

- (a) in section 7(1)(b), by adding the following new subparagraph, the full stop at the end of subparagraph (iii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (ii) being deleted –
 - (iv) a basic retirement pension.

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

23C. Transfer of accumulated benefits

Where an officer of such organisation as may be prescribed who was an insured person is –

- (a) redeployed in the public service, in accordance with a Government decision; and
- (b) where the Government has approved that his past service be reckoned as pensionable service,

his accumulated benefits in respect of pension points accrued under the Fund shall be transferred to the Government for payment of his pension benefits under the Pensions Act on his final retirement or death, as the case may be.

- (c) in the Second Schedule –

- (i) in item 1, in the third column –
 - (A) in paragraph (a), by deleting the figure “10,000” and replacing it by the figure “11,000”;

- (B) in paragraph (b), by deleting the figure “17,710” and replacing it by the figure “18,710”;
 - (C) in paragraph (c), by deleting the figure “22,710” and replacing it by the figure “23,710”;
- (ii) in item 2, in the third column, by deleting the figure “10,000” and replacing it by the figure “11,000”;
- (iii) in item 3, in the third column –
- (A) in paragraph (a), by deleting the figure “9,000” and replacing it by the figure “10,000”;
 - (B) in paragraph (b), by deleting the figure “9,000” and replacing it by the figure “10,000”;
 - (C) in paragraph (c), by deleting the figure “9,000” and replacing it by the figure “10,000”;
- (iv) in item 5, in the third column –
- (A) in paragraph (a), by deleting the figure “1600” and replacing it by the figure “2,000”;
 - (B) in paragraph (b), by deleting the figure “1700” and replacing it by the figure “2,000”;
 - (C) in paragraph (c), by deleting the figure “1700” and replacing it by the figure “2,000”;
- (v) in item 6, in the third column, by deleting the figure “10,000” and replacing it by the amount “11,000”;
- (d) by repealing the Sixth Schedule and replacing it by the Sixth Schedule set out in the Ninth Schedule to this Act.

57. National Wage Consultative Council Act amended

The National Wage Consultative Council Act is amended, in section 6(1), in paragraph (g), by deleting the words “5 years” and replacing them by the words “5 years or at such earlier date as may be prescribed”.

58. Non-Citizens (Employment Restriction) Act amended

The Non-Citizens (Employment Restriction) Act is amended, by repealing section 4 and replacing it by the following section –

4. Work permits

(1) An application for a permit or for the renewal of a permit shall be made to the Minister, through NELS.

(2) (a) An application under subsection (1) shall be made in accordance with the guidelines issued by the Ministry.

(b) The guidelines referred to in paragraph (a) shall be available for consultation at the Ministry and shall be posted on the website of the Ministry.

(3) The Minister may, in his absolute discretion, grant or reject an application made under subsection (1).

(4) (a) Where an application is complete, the applicant shall pay such processing fee as the Ministry may determine.

(b) For the purpose of paragraph (a), an application is complete where all the relevant information and documents are submitted, including the payment of the processing fee.

(5) An application made under subsection (1) shall be deemed to have been granted if the application is not determined within 30 working days from the

date of the complete application, unless the applicant has received, during that period, a notification from the Ministry that the application is still under consideration.

(6) Where the Minister grants an application made under subsection (1), the applicant shall, within 30 days of the decision of the Minister, pay such fee as the Ministry may determine, failing which the application shall lapse.

(7) On payment of the fee under subsection (6), the Minister shall immediately issue the permit or renewed permit subject to such conditions as may be specified in the permit.

(8) (a) This section shall not apply –

(i) to the holder of an occupation permit issued under the Immigration Act 2022;

(ii) to a non-citizen coming to serve in Government to service the public sector within the SERVICE TO MAURITIUS PROGRAMME for a period not exceeding 3 years and who is registered with the Economic Development Board under the Economic Development Board Act 2017; or

(iii) to a victim of trafficking, a presumed victim of trafficking or a non-citizen in a stranded situation, to whom the Minister may grant, at his discretion, a special permit subject to such conditions and for such duration as he may consider appropriate.

(b) In paragraph (a)(iii) –

“stranded situation” includes a situation arising as a consequence of closure of a factory or enterprise or ill-treatment by an employer, leading to a sudden loss of means of subsistence, income or lodging;

“victim of trafficking” has the same meaning as in the Combating of Trafficking in Persons Act.

- (9) Every permit issued or renewed by the Minister –
- (a) may be varied or cancelled; and
 - (b) shall be subject to the condition that the holder of the permit shall not remain, or seek to remain, in Mauritius where the permit is no longer valid, unless another permit is issued in relation to him.

(10) Notwithstanding any other enactment, a non-citizen who contravenes the condition specified in subsection (9)(b) shall be a prohibited immigrant for the purposes of the Immigration Act 2022.

- (11) In this section –

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

- (12) (a) Subject to paragraph (b), this section, insofar as it relates to an application for a permit, shall come into operation on 1 October 2023.
- (b) This section, insofar as it relates to an application for the renewal of a permit, shall come into operation on 31 January 2024 and any application for the renewal of a permit made prior to 31 January 2024 shall be dealt in accordance with the repealed section 4(2)(aa) to (ac).

(S. 58 came into operation on 20 July 2023.)

59. Non-Citizens (Property Restriction) Act amended

The Non-Citizens (Property Restriction) Act is amended, in section 3 –

- (a) in subsection (3) –

- (i) in paragraph (c)(iii), by deleting the words “or Smart City Scheme” and replacing them by the words “, Smart City Scheme or Sustainable City Scheme”;
- (ii) by repealing paragraph (d) and replacing it by the following paragraph –
 - (d) in the case of a non-citizen who is a resident pursuant to the Immigration Act 2022, purchases or otherwise acquires, with the approval of the Minister, a residential property, other than a property referred to in subsection (3A), provided that –
 - (i) the non-citizen has not acquired the status of resident by virtue of him being the spouse, dependent child, parent or other dependent of the holder of a permit under the Immigration Act 2022;
 - (ii) only one property is purchased or otherwise acquired by the non-citizen;
 - (iii) the purchase price is not less than 500,000 US dollars or its equivalent in any other hard convertible foreign currency, or in such other amount as may be prescribed; and
 - (iv) any additional duty leviable under Part IIA of the Registration Duty Act is paid.
- (b) by inserting, after subsection (3), the following new subsection, the existing subsection (3A) being renumbered as subsection (3B) –
 - (3A) The following shall, under subsection (3)(d), not apply –

- (a) a property referred to in paragraphs (ba), (c)(iii), (v), (vi) and (vii);
- (b) a residential property situated on State land, including Pas Géométriques;
- (c) a bare land or serviced land exceeding 0.5276 hectare (1.25 arpent); or
- (d) a standalone residential property constructed on an extent of land exceeding 0.5276 hectare (1.25 arpent);

60. Nursing Council Act amended

The Nursing Council Act is amended –

- (a) in section 2 –
 - (i) in the definition of “professional misconduct or negligence”, in paragraph (a), by deleting the words “Code of Practice” and replacing them by the words “Code of Practice or Nursing Procedures-Clinical Guidelines”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“effective date”, in relation to an application for registration under section 21 or 26, means the date by which all the information and documents specified in the application form, including such other particulars as the Council may require, are, to the satisfaction of the Registrar, submitted;

“Nursing Procedures-Clinical Guidelines” means the guidelines established under section 12(fa);

(b) in section 4 –

(i) in subsection (1) –

(A) in paragraph (a), by deleting the words “12 persons” and replacing them by the words “15 persons”;

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

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

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

(1A) The 15 members to be elected under subsection (1)(a) shall apply with respect to the next election of members of the Council and every subsequent election.

(c) in section 9(1), by deleting the word “Ten” and replacing it by the word “Eleven”;

(d) in section 12, by inserting, after paragraph (f), the following new paragraph –

(fa) establish Nursing Procedures-Clinical Guidelines for the nursing and midwifery professions with a view to improving and enhancing the quality of care given to patients, and monitor compliance with such guidelines;

(e) in section 16, by adding the following new subsection –

(4) (a) Any person appointed under subsection (1) shall hold office for a period of 3 years and may be eligible for reappointment.

(b) Any person who has, prior to the commencement of this subsection, been appointed under subsection (1) shall, on the commencement of this subsection, continue in office for a period of 3 years.

(f) in section 21 –

(i) in subsection (4), by adding the following new paragraph, the existing paragraph being lettered as paragraph (a) –

(b) Where the name of the applicant is entered in the appropriate register pursuant to paragraph (a), the Registrar shall, not later than 21 days from the date of the entry in the register, notify the applicant in writing of his registration.

(ii) in subsection (7), by inserting, after the words “the Registrar shall”, the words “, not later than 21 days after the refusal,”;

(iii) by adding the following new subsection –

(8) (a) An application under this section shall, within 30 working days of the effective date, be determined.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

(g) in section 26, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) A non-citizen who wishes to be temporarily registered under this section shall make an application to the Registrar.

(3) Where the Registrar is satisfied that an applicant qualifies for registration under this section, he shall temporarily register the applicant.

(4) Where the Registrar does not register an applicant under subsection (3), the Registrar shall refer the application to the Council for its decision.

(5) Where the Council refuses an application, the Registrar shall, not later than 21 days from the date of refusal, notify the applicant accordingly, stating the reasons for the refusal.

(6) (a) An application under this section shall, within 30 working days of the effective date, be determined.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

(h) in section 40(1), by repealing paragraph (e) and replacing it by the following paragraph –

(e) provide for the Code of Practice and Nursing Procedures-Clinical Guidelines;

61. Occupational Safety and Health (Amendment) Act 2022 amended

The Occupational Safety and Health (Amendment) Act 2022 is amended, in section 6, by repealing paragraph (b) and replacing it by the following paragraph –

(b) by adding the following new subsections –

(4) For the purpose of improving safety and health and implementing adequate preventive and protective safety and health measures at the place of work, the employer shall –

(a) before and during the conduct of a risk assessment –

(i) consult the representative of employees who sits on the safety and health committee or the safety and health collaboration committee, or any relevant

employee, for the proper identification of hazards;

(ii) provide appropriate information and regular training on occupational safety and health to the representative of employees who sits on the safety and health committee or the safety and health collaboration committee and all his employees so as to ensure that they are aware of –

(A) the hazards and risks to which they are exposed or might be exposed whilst at work;

(B) the preventive and protective measures to be taken to prevent them from being affected; and

(C) the need to inform the employer or his representative or any other relevant person of any hazard or risk at the place of work;

(b) on a written request made by a representative of employees who sits on the safety and health committee or the safety and health collaboration committee, or any employee, forthwith communicate to the representative or the employee, as the case may be, the relevant part of the report of the risk assessment; and

(c) at the written request of any representative of employees who sits on the safety and health committee or the safety and health collaboration committee or any employee, examine, within a

reasonable delay, the whole or any part of the risk assessment report at the level of either the safety and health committee or the safety and health collaboration committee.

(5) The employer shall ensure that any training on occupational safety and health provided to his employees is conducted by the Safety and Health Officer employed by him or any other competent person, and proper records thereof are kept.

(6) The employer shall ensure that the final report of any risk assessment carried out –

(a) is duly signed and dated by him or his representative; and

(b) mentions the names and status of all the persons who have carried out the risk assessment.

(7) (a) Any employer who has not less than 5 nor more than 49 employees shall –

(i) set up a safety and health collaboration committee which shall be chaired by the employer or his representative and comprise of at least 2 members representing equally the employer and the employees; and

(ii) hold meetings of the safety and health collaboration committee once every 2 months, or earlier whenever required, and keep proper records thereof.

(b) The representative of employees under paragraph (a)(i) shall be appointed by the employees.

(8) Every employer may co-opt any competent person to advise him on safety and health matters during the safety and health committee meetings or the safety and health collaboration committee meetings.

(9) (a) Any representative of employees who sits on the safety and health committee or the safety and health collaboration committee, or any employee provided with any document or information under subsection (4) may consult another competent person for clarification or advice thereon.

(b) Any person who receives any document or information under paragraph (a) shall ensure confidentiality of such document or information.

(10) In this section –

“safety and health collaboration committee” means the committee set up under subsection (7).

62. Ombudsperson for Financial Services Act amended

The Ombudsperson for Financial Services Act is amended, in section 2, in the definition of “financial services”, in paragraph (c), by adding the following new subparagraph –

(iv) services not licensed or regulated by the central bank or the Commission;

63. Pensions Act amended

The Pensions Act is amended –

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

“Group Life Insurance” means an insurance cover with SICOM to provide for the payment of –

- (a) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant under regulation 19A(3)(a) of the Pensions Regulations 1951;
 - (b) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant and the pension payable under regulation 19A(4) of the Pensions Regulations 1951;
- (b) in section 21A, by adding the following new subsection –
- (3) Any transfer value brought into the individual account of the participant under subsection (1) or (2), as the case may be, shall be dealt with in such manner as may be prescribed.
- (c) in section 23(4), by deleting the words “administration of the individual account” and replacing them by the words “administration of the individual account and for payment of premiums in respect of the Group Life Insurance”.

64. Pharmacy Act amended

The Pharmacy Act is amended, by inserting, after section 36C, the following new sections –

36D. Registration of locally manufactured pharmaceutical products manufactured under technology transfer agreement

- (1) Notwithstanding section 36C, any pharmaceutical product manufactured locally under a technology transfer agreement with a foreign manufacturing plant which is compliant with the good manufacturing practices of the World Health Organization (WHO GMP) shall be eligible for registration in Mauritius.

(2) Any person who wishes to register a locally manufactured pharmaceutical product pursuant to subsection (1) shall make an application to the Board, which shall be accompanied by –

- (a) the batch manufacturing record of the pharmaceutical product;
- (b) a certificate of analysis issued by a laboratory approved by the European Union regarding the pharmaceutical product;
- (c) a copy of the technology transfer agreement signed between the local manufacturing plant and the foreign manufacturing plant;
- (d) such non-refundable processing fee as may be prescribed.

(3) (a) The Board may, within 21 working days from receipt of an application under subsection (2), grant or reject the application.

(b) Where the Board grants an application made under subsection (2), it shall –

- (i) register the locally manufactured pharmaceutical product on payment by the applicant of such registration fee as may be prescribed; and
- (ii) issue to the applicant, subject to such terms and conditions as it may determine, a certificate of registration in such form as may be prescribed.

(c) Where the Board rejects an application made under subsection (2), it shall notify the applicant of the reasons for its decision.

(4) A certificate of registration which is issued under this section shall be valid for a period of one year as from the date specified on the certificate of registration and may be renewed annually on payment of the prescribed fee.

(5) The holder of a certificate of registration of a locally manufactured registered pharmaceutical product shall inform the Board and pay such prescribed fee for any change in the characteristics and extension in range of the registered pharmaceutical product.

(6) For the purpose of this section, any locally manufactured pharmaceutical product shall be deemed to be registered with the Board.

36E. Public procurement of locally manufactured pharmaceutical products

(1) For the purpose of a bid exercise conducted by a public body under the Public Procurement Act, it shall not be permissible to exclude a locally manufactured product duly registered with the Board from being tendered.

(2) In the event that a bid exercise provides for registration with a foreign authority, a locally manufactured pharmaceutical product duly registered with the Board shall be deemed to be equivalent to a product registered with that foreign authority.

65. Ports Act amended

The Ports Act is amended –

- (a) in section 21(2), by deleting the words “50,000 rupees” and replacing them by the words “500,000 rupees”;
- (b) in section 32(4), by deleting the words “10,000 rupees” and replacing them by the words ‘100,000 rupees’;
- (c) in section 35(5), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (d) in section 55 –
 - (i) in subsection (1), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;

(ii) in subsection (2), by deleting the words “150,000 rupees” and replacing them by the words “one million rupees”;

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

(3) If any polluting substance or waste is discharged into a port or deposited on port premises without the consent of the Authority, the person who caused or permitted the discharge or deposit, or the owner or master of a vessel from which the discharge occurred, shall be liable to pay to the Authority –

(a) the costs incurred by the Authority for the emergency and remedial measures taken in removing or eliminating the polluting substance or waste and in remedying any damage caused; and

(b) such penalty fee as may be prescribed.

(e) in section 57(3), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;

(f) in section 59 –

(i) in subsection (2), by deleting the words “50,000 rupees” and replacing them by the words “500,000 rupees”;

(ii) in subsection (3), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;

(g) in section 60(3), by deleting the words “150,000 rupees” and replacing them by the words “one million rupees”;

(h) in section 63(6), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;

- (i) in section 64(4), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (j) in section 65(2)(c), by deleting the words “10,000 rupees” and replacing them by the words “one million rupees”;
- (k) in section 66(1), by deleting the words “150,000 rupees” and replacing them by the words “one million rupees”.

66. Private Pension Schemes Act amended

The Private Pension Schemes Act is amended –

- (a) in section 30 –
 - (i) in subsection (1), by inserting after the word “person”, the words “to an insurance company through an annuity buyout”;
 - (ii) by adding the following new subsection –
 - (5) In this section –

“person” means a scheme, whether or not sponsored by an employer or more than one employer, which is established under the laws of Mauritius, with the primary objective of providing to the beneficiary on retirement –

 - (a) a monthly pension; or
 - (b) a lump sum payment not exceeding one quarter of the annual pension and a monthly reduced pension.
- (b) in section 48A –

- (i) in subsection (1), by inserting, after paragraph (b), 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) where, in the event of death, the total accrued pension benefits of the beneficiary have not been claimed by the beneficiary’s assignee, legal heirs or legal representative, for 7 years or more,
 - (ii) in subsection (2), by inserting, after the words “beneficiary”, wherever it appears, the words “, assignee, legal heirs or legal representative, as the case may be, ”;
 - (iii) in subsection (3), by inserting, after the word “owner”, the words “, his legal representative”;
- (c) in section 55(2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –
- (e) provide for a regulatory framework for the setting up of Private Pension Schemes to provide pension coverage to persons who work in the informal sector.

67. Public Debt Management Act amended

The Public Debt Management Act is amended –

- (a) by inserting, after section 6, the following new section –

7. Public sector debt ceiling

- (1) For the purpose of calculating the ceiling of public sector debt under this section, section 6(1) shall apply.

- (2) Subject to this section, the total outstanding amount of public sector debt shall, at the end of each fiscal year, not exceed the percentage, as specified in the Schedule, of the Gross Domestic Product (GDP) at current market prices for that fiscal year and which shall be considered as the fiscal anchor.
- (3) Subsection (2) shall not apply in case –
- (a) of natural disasters or other emergencies requiring exceptional expenditure;
 - (b) where a large investment project in the public sector is deemed by Cabinet to be timely and prudent; or
 - (c) of general economic slow-down requiring fiscal stimulus.
- (b) in section 12, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –
- (c) by regulations, amend the Schedule.
- (c) by adding the following new Schedule –

SCHEDULE

[Section 7]

80 per cent

68. Public-Private Partnership Act amended

The Public-Private Partnership Act is amended, in section 3D –

- (a) in the heading, by deleting the words “**short-term**”;

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

(b) a consultant, by direct procurement up to a prescribed value, or by any other procurement method above the prescribed value.

(c) in subsection (2), by deleting the words “short-term”.

69. Public Procurement Act amended

The Public Procurement Act is amended –

(a) in section 2 –

(i) by deleting the definitions “exempt organisation”, “local authority”, “prescribed amount” and “public body”;

(ii) in the definition of “public official”, by repealing paragraph (b), the word “or” being added at the end of paragraph (a);

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

“local authority” has the same meaning as in the Local Government Act;

“prescribed amount” means such amount as may be prescribed;

“public body” –

(a) means a Ministry, a Government department, the National Assembly, the Rodrigues Regional Assembly and a Department of the Rodrigues Regional Assembly; and

(b) includes –

- (i) a local authority; and
- (ii) such statutory body and Government company as may be prescribed;

“Ministry”, in so far as it relates to sections 4 and 5, means the Ministry responsible for the subject of finance;

“statutory body” means a body incorporated by an Act;

- (b) in section 3 –
 - (i) in subsection (2), by deleting the words “, other than an exempt organisation”;
 - (ii) by repealing subsection (2A);
- (c) by repealing section 3A and replacing it by the following section –

3A. Non-application of Parts III, IV, V and VI

- (1) Parts III, IV, V except for section 28(3) and VI shall not apply to –
 - (a) the procurement of such goods, works, consultancy or other services as may be prescribed;
 - (b) such public body, with regard to the procurement of such goods, works, consultancy or other services, as may be prescribed.
- (2) Where appropriate, a public body shall, for the purpose of subsection (1), establish its own procurement rules.
- (d) in section 5, by repealing subsection (1) and replacing it by the following subsection –

- (1) The Ministry shall recruit, on contract basis, the professional staff for the Policy Office composed of persons of high integrity, with substantial experience in the field of procurement, including legal, financial, engineering, information technology or administrative matters.
- (e) in section 15(1)(a), by adding the following new paragraph, the word “and” at the end of paragraph (viii) being deleted and replaced by the word “or” and the word “or” at the end of paragraph (vii) being deleted –
- (ix) low value procurement; and
- (f) in section 25(2), by repealing paragraph (a) and replacing it by the following paragraph –
- (a) where the value of the procurement does not exceed the prescribed threshold and the procurement is in respect of –
- (i) small amounts of consumable goods;
- (ii) small consultancy services; or
- (iii) small works, repairs and maintenance services;
- (g) by inserting, after section 25C, the following new section –

25D. Low value procurement

- (1) A public body may use the low value procurement method, provided that –
- (a) it is procuring low value items which are not procured on a regular or frequent basis and are not covered in any framework agreement;
- (b) no benefit would accrue to the public body in respect of time or cost implications where it uses requests for

sealed quotations or any other procurement method;
and

(c) the value of the goods, works, consultancy or other services does not exceed the prescribed threshold.

(2) A public body shall, as far as reasonably possible, invite quotations from at least 3 suppliers through the electronic procurement system.

(3) Notwithstanding subsection (2), quotations may be invited and received by fax, email or paper-based if there is no registered supplier for such specific type of procurement.

(4) A public body shall, on receipt of quotations, secure them in a manner that prohibits access to them before the deadline for submission.

(5) A public body shall maintain a record of quotations invited, received and approved.

(6) The chief executive officer of a public body shall assign responsibilities and duties for low value procurement with due regard to segregation of duties and responsibilities.

(h) in section 26A, by inserting, after subsection (1), the following new subsection

—

(1A) The electronic bidding system under subsection (1) may include the planning, pre-bidding and post-award activities and tasks.

(i) in section 28, by adding the following new subsection —

(3) For procurements of a significant value, the bidding documents shall provide for the preferred bidder, in the case of a company, to disclose the ultimate owner or main shareholders of the company for the purpose of carrying out a due diligence exercise.

- (j) in section 43, by inserting, after section (3), the following new subsection –
 - (3A) A bidder who has not participated in a bidding exercise shall not be entitled to submit a challenge or an application for review under section 40(4).
- (k) in section 53(1), by deleting the word “potential”;
- (l) in section 61(2), by repealing paragraph (g), the words “; and” at the end of paragraph (f) being deleted and replaced by a full stop;
- (m) by repealing the First and Second Schedules.

70. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 2, in the definition of “duty”, in paragraph (b), by deleting the words “or penalty” and replacing them by the words “, penalty or interest”;
- (b) in section 14A(1), by deleting, the words “350,000 US dollars”, and replacing them by the words “500,000 US dollars”;
- (c) in section 17 –
 - (i) in subsection (1), by inserting, after the words “movable property”, the words “or certificate from a professional accountant”;
 - (ii) in subsection (2) –
 - (A) in paragraph (a), by inserting, after the word “transferee”, the words “or transferor, if liable to land transfer tax, ”;

(B) in paragraph (c), by deleting the word “transferee” and replacing them by the words “transferee or transferor, as the case may be”;

(iii) in subsection (3) –

(A) in paragraphs (a) and (aa), by deleting the words “15 days” and replacing them by the words “28 days”;

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

(ca) Where the subject matter of an objection relates to a technical field, the Registrar-General may enlist the services of a suitable expert in the field, including the person preparing the report referred to in section 17(2) of the Act, to advise the Objection Unit.

(C) in paragraphs (c)(ii), by deleting the words “Principal Registration Officer”, and replacing them by the words “Principal Registration Officer/Chief Registration Officer”;

(d) in section 24, in subsection (10) –

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

(aa) duty shall be levied on the value declared in the deed or certificate from the professional accountant, whichever is higher;

(ii) in subsection (10)(b), by inserting, after the words “section 36(h)(ii)(C)(I) and (III)”, the words “except where a person acquires more than 20 per cent of the total number of shares issued by the company”;

(e) in section 26A(1), by deleting the words “Eighth Schedule” and replacing them by the words “Ninth Schedule”;

(f) in section 48A –

(i) in subsection (4) –

(A) in paragraph (c) –

(I) in subparagraph (i), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”;

(II) by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –

(iii) during the period starting on 1 July 2024 and ending on 30 June 2025, provided that the transfer, subject matter of the deed, has previously been witnessed by a document, whether a notarial deed or a document under private signature, in the form of a reservation or a transfer under condition precedent (clause suspensive) signed and registered during the period starting on 1 July 2023 and ending on 30 June 2024.

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

(da) The total aggregate amount payable to a person under the scheme shall not exceed 500,000 rupees for property acquired –

(i) during the period starting on 12 June 2021 and ending on 30 June 2023; or

(ii) after 30 June 2023.

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

(e) Where an acquisition is made under VEFA in the manner set out in paragraph (h)(i) and the agreement is signed and registered during the period starting on –

(i) 12 June 2021 and ending on 30 June 2023, the declared value shall be deemed to be the amount paid by the purchaser under the VEFA agreement during the period starting on 12 June 2021 and ending on 30 June 2024; or

(ii) 1 July 2023 and ending on 30 June 2024, the declared value shall be deemed to be the amount paid by the purchaser under the VEFA agreement during the period starting on 1 July 2023 and ending on 30 June 2025.

(ii) in subsection (5) –

- (A) in paragraph (c), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”;
- (B) in paragraph (f)(ii), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”;
- (C) by repealing paragraph (k) and replacing it by the following paragraph –
 - (k) No limit on the number of loans contracted by a person shall apply, provided that payment under the Scheme does not exceed 500,000 rupees, in respect of every applicant –
 - (i) for loan contracted during the period starting on 12 June 2021 and ending on 30 June 2023; or
 - (ii) for loan contracted during the period starting on 1 July 2023 and ending on 30 June 2024.
- (D) in paragraph (l), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;
- (E) in paragraph (n)(ii), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”.

71. Registration of Associations Act amended

The Registration of Associations Act is amended –

- (a) in section 6(1)(d), by deleting the word “appointed” and replacing it by the words “appointed or elected”;

- (b) in section 9(2), by inserting, after the word “appointment”, the words “or election”;
- (c) in section 12(2), by inserting, after the word “appointed”, the words “or elected”;
- (d) in section 20(1), by inserting, after the word “appointment”, the words “or election”;
- (e) in section 25, by adding the following new subsections –
 - (3) A person who is appointed or elected as an officer shall not hold office for a term exceeding 5 years.
 - (4) The appointment and election of officers shall be conducted at least once every 5 years.
- (f) in the Schedule –
 - (i) in item 5, by inserting, after the word “appointment”, the words “, election”;
 - (ii) by inserting, after item 5, the following new item –
 - 5A. The appointment and election of officers to be conducted at least once every 5 years.

72. Roads Act amended

The Roads Act is amended –

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

“designated officer” means an officer of the highway authority or appropriate local authority, as the case may be;

(b) in section 66, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees and to imprisonment for a term not exceeding 12 months.

(c) by inserting, after section 72, the following new sections –

72A. Fixed Penalty Notice

(1) Where a person commits an offence specified in the second column of the Third Schedule, a designated officer or police officer who detects the offence shall –

(a) immediately serve a Fixed Penalty Notice (FPN) on that person calling upon him to pay to the appropriate District Court, not later than 28 days after service of the FPN, the corresponding fine specified in the third column of the Third Schedule;

(b) where that person refuses the FPN under paragraph (a), serve the FPN, not later than 10 days after the date the person refuses the FPN, by sending it by registered post to that person's usual or last known place of residence or business address, calling upon him to pay, not later than 28 days after service of the FPN by registered post, the corresponding fine specified in the third column of the Third Schedule to the appropriate District Court.

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

(a) in such form as may be prescribed; and

(b) drawn up in quadruplicate.

(3) The designated officer or police officer who detects the offence shall –

- (a) serve or cause to be served the original of the FPN on the offender;
- (b) forward one copy of the FPN to the Commissioner of Police;
- (c) forward one copy of the FPN to the appropriate District Court; and
- (d) retain the fourth copy of the FPN.

72B. Payment of fixed penalty

(1) A person who is served with an FPN pursuant to section 72A shall, not later than 28 days after service of the FPN –

- (a) attend the appropriate District Court specified in the FPN;
- (b) produce the FPN;
- (c) produce his National Identity Card; and
- (d) pay the fine specified in the FPN.

(2) On receipt of payment made under subsection (1), the District Court Officer shall fill in the relevant part of the FPN and, not later than 14 days after the date of payment, return the FPN to the designated officer or police officer, as the case may be.

72C. Non-payment of fixed penalty

Where a person who has been served with an FPN under section 72A fails to pay the appropriate fine within the time limit specified in the FPN and criminal proceedings are instituted against him for the offence in respect of which he was served with the FPN, he shall, notwithstanding this Act or any other enactment, be liable, on conviction, to a fine of not be less than twice the fixed penalty in respect of that offence.

- (d) in section 73, by deleting the words “10,000 rupees” and replacing them by the words “25,000 rupees”;
- (e) in section 74(2), by adding the following new paragraph, the full stop at the end of paragraph (g) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (f) being deleted –
 - (h) provide for the amendment of Schedules.
- (f) by adding the Third Schedule set out in the Tenth Schedule to this Act.

73. Sale of Immovable Property Act amended

The Sale of Immovable Property Act is amended –

- (a) in section 5 –
 - (i) by numbering the existing provision as subsection (1);
 - (ii) in the newly numbered subsection (1), in paragraph (a)(iii), by deleting the words “the amount” and replacing them by the words “subject to subsection (2), the amount”;
 - (iii) by adding the following new subsection –

(2) The amount referred to in subsection (1)(a)(iii) shall, in the case of an individual, not include the penalty interest referred to in section 16 of the Borrower Protection Act and section 96B(2) of the Banking Act.

(b) in section 20 –

(i) in subsection (1)(d), by deleting the words “*a mise à prix*” and replacing them by the words “subject to subsection (1A), *a mise à prix*”;

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

(1A) (a) Where the property is the sole residence of the debtor, the *mise à prix* shall not be less than 90 per cent of the open market value of the property.

(b) The open market value referred to in paragraph (a) shall be determined at the time of the transcription of the memorandum of seizure by an independent qualified valuer appointed by the seizing creditor.

(c) in section 39, by repealing subsection (1A) and replacing it by the following subsection –

(1A) The *mise à prix* referred to in subsection (1) shall not be less than –

(i) 90 per cent of the open market value of the property where the seized property is the sole residence of the debtor; or

(ii) 80 per cent of the open market value of the seized property, determined at the time of the transcription of the memorandum of seizure by an independent valuer appointed by the creditor, where the seized property is not the sole residence of the debtor.

(d) by inserting, after section 152, the following new section –

152A. *Mise à prix* on resale by *folle-enchère*

(1) Subject to sections 20(1A) and 39(1A) –

- (a) on the day fixed for the resale of the property by *folle-enchère*, the *mise à prix* shall be the purchase price at which the property was adjudicated to the adjudicatee against whom the sale by *folle-enchère* is being prosecuted (*fol-enchérisseur*); and
- (b) where there is no bid during the *folle-enchère*, the *mise à prix* may be reduced.

(2) Where no bid is made notwithstanding the reduction in the *mise à prix* under subsection (1)(b), the party prosecuting the *folle-enchère* shall be adjudicated the property at that reduced *mise à prix*.

74. Securities Act amended

The Securities Act is amended, in section 2 –

- (a) in the definition of “closed-end fund”, by inserting, after the word “securities”, the words, “, money market instruments or debt instruments including loans, debt obligations or similar instruments”;
- (b) in the definition of “collective investment scheme”, in paragraph (a)(i), by inserting, after the word “securities”, the words, “, money market instruments or debt instruments including loans, debt obligations or similar instruments”.

75. Shooting and Fishing Leases Act amended

The Shooting and Fishing Leases Act is amended –

- (a) in section 2 –

(i) in the definition of “lease”, in paragraph (c), by deleting the words “eco-tourism activities,” and replacing them by the words “activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry,”

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

“agroforestry” means a system of land use management whereby trees are managed together with crops or animal production;

“biodiversity” –

(a) means the variability among living organisms from all sources, including terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; and

(b) includes diversity within species and between species and diversity of ecosystems;

“ecosystem” means a biological community of interacting organisms and their physical environment;

“forest management” means –

(a) a system of practices and use of forestland which aims at fulfilling relevant ecological, economic and social functions of the forest in a sustainable manner; and

(b) the carrying out, on forestland, of such other operations connected with forestry as the Conservator of Forests may determine;

(b) in section 5, by adding the following new subsection –

(6) No person shall carry activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry on State land unless he –

(a) has been granted a lease to carry out such activity thereon; and

(b) pays to the Conservator of Forests, in respect of the activity, such annual fee as may be prescribed.

(c) in section 10 –

(i) in subsection (1) –

(A) in paragraph (a), by inserting, after the words “whose lease”, the words “, other than a lease to carry out activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry on State land, ”;

(B) in paragraph (b), by inserting, after the words “No lease”, the words “under paragraph (a)”;

(ii) in subsection (2), by inserting, after the words “No extension”, the words “under subsection (1)(b)”;

(iii) by adding the following new subsection –

(3) (a) On the application of a lessee whose lease to carry out activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry on State land has been granted for a period of 10 years, the Minister may, subject to such conditions as he thinks fit to impose, and to paragraph (b), extend the duration of the lease for a further period without putting the lease up to public auction or calling tenders for it.

(b) No lease under paragraph (a) shall be extended so that its total duration exceeds 20 years.

- (c) No extension under paragraph (b) shall be granted unless the Minister is satisfied that the lessee has duly fulfilled the conditions of the lease.
- (d) in the Schedule, in paragraph 2, by deleting the words “eco-tourism activities” and replacing them by the words “activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry”.

76. Small Farmers Welfare Fund Act amended

The Small Farmers Welfare Fund Act is amended –

- (a) in section 4(2) (ca), by deleting the words “small planters” and replacing them by the words “small farmers”;
- (b) in section 16(1) and (2), by deleting the words “small planter” and replacing them by the words “small farmer”;
- (c) in section 16A, by deleting the words “small planter” wherever they appear and replacing them by the words “small farmer”;
- (d) in section 23A(1), by deleting the words “small planter” wherever they appear and replacing them by the words “small farmer”.

77. Social Contribution and Social Benefits Act 2021 amended

The Social Contribution and Social Benefits Act 2021 is amended –

- (a) in section 2 –
 - (i) in the definition of “participant”, in paragraph (c)(i), by deleting the words “of Mauritius” and replacing them by the words “of Mauritius, except where the employee and his employer have paid social contribution under section 3”;

- (ii) by repealing the definition of “retirement benefit” and replacing it by the following definition –

“retirement benefit” means the social benefit of a monthly amount of –

- (a) 1,000 rupees, payable for the period starting on 1 July 2022 and ending on 30 June 2023; or
- (b) 1,000 rupees or an amount exceeding 1,000 rupees up to the amount specified in the Second Schedule, payable as from 1 July 2023 and every subsequent month;
- (b) in section 6(2)(c), by deleting the words “31 July” and replacing them by the words “31 August”;
- (c) in section 10 –
- (i) in subsection (1), by inserting, after the word “employer”, the words “or a self-employed”;
- (ii) by inserting, after subsection (1), the following new subsection, the existing subsection (2) being renumbered as subsection (3) –
- (2) Where a self-employed has submitted an annual return under section 8(4) or (7A), the penalty and interest payable on unpaid social contribution under subsection (1) shall be calculated by reference to the due date, as the case may be, specified in section 6(2).
- (d) in Part III –
- (i) in Sub-part I, in the heading, by deleting the words “**and Income Allowances**” and replacing them by the words “**, Income Allowances, Child Allowances and Independence Allowances**”;
- (ii) in Sub-part IIIA –
- (A) in section 30A, by adding the following new subsection –

(4) (a) A person who is entitled to disability allowance shall be entitled to the payment of end of year bonus equivalent to the monthly amount of the disability allowance.

(b) The payment of end of year bonus under paragraph (a) shall be made by the Responsible Ministry on such date as the Responsible Minister may determine.

(B) in section 30B –

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

(1) Subject to this Sub-part, the Director-General shall, with respect to a month, pay an income allowance in the amount specified in Sub-part A of Part I of the Seventh Schedule to –

(a) an individual who –

(i) is an employee but is not a self-employed; and

(ii) derives income not exceeding 25,000 rupees;

(b) an individual who –

(i) is a self-employed but is not an employee, and is, as at 7 July 2023, registered with the Director-General as a self-employed for payment of social contribution under section

3 or has, as at 7 July 2023, paid social contribution as a self-employed under section 4; and

(ii) derives income not exceeding 25,000 rupees;

(c) an individual who –

(i) is both a self-employed and an employee; and

(ii) derives a total aggregate income, as an employee and a self-employed, not exceeding 25,000 rupees;

(d) such other categories of employees or self-employed individuals, with effect from such month and on such terms and conditions as the Minister may approve.

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

(1A) Where the income or the aggregate income of an individual referred to in subsection (1)(a)(i), (b)(i), (c)(i) or (d) exceeds 25,000 rupees but does not exceed 50,000 rupees, the income allowance payable with respect to a month shall be in the amount specified in Sub-part B of Part I of the Seventh Schedule.

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

(2) No income allowance shall be payable to an individual under subsection (1) or (1A), with respect to a month, unless the individual –

(a) is, in the case of a citizen of Mauritius, a resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; or

(b) is, in the case of a non-citizen, registered with the Director-General for payment of social contribution under section 3;

(c) is above the age of 16 years and under the age of 65 years as at the last day of that month; and

(d) has paid social contribution as a self-employed or whose employer has paid social contribution with respect to his employment for that month.

(IV) in subsection (3), by deleting the words “June 2023” and replacing them by the words “June 2024”;

(V) in subsection (4), by deleting the words “month of December 2022” and replacing them by the words “months of December 2022 and 2023”;

(iii) by adding the following new Sub-parts –

Sub-Part IIIC – Child Allowance

30C. Child Allowance

(1) In this section –

“eligible child” –

(a) means a child who is –

(i) a citizen of Mauritius;

(ii) resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; and

(iii) under the age of 3 years on the first day of the month in respect of which the allowance in this Sub-part is payable; and

(b) includes a child with such other eligibility criteria as may be prescribed;

“eligible parent” –

(a) means the mother or father, or the person to whom a Court of competent jurisdiction has entrusted the guardianship, of the child; and

(b) includes a parent with such other eligibility criteria as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay a child allowance in the amount specified in Part II of the Seventh Schedule to an eligible child for the months of July 2023 to June 2024.

(3) An application for the child allowance specified under subsection (2) shall be made electronically to the Director-General by an eligible parent in such form and manner as he may determine.

(4) Where an application is made, in a month, by an eligible parent under this Sub-part, the Director-General may pay the child allowance under subsection (2) for the 3 consecutive months immediately preceding that month, provided that the child allowance is not paid for any month prior to the month of July 2023.

(5) No application shall be entertained under this Sub-part after 30 September 2024.

(6) The child allowance payable under subsection (2) shall be paid to an eligible child, every month, directly in a bank account held by him in his name or held jointly by him and his eligible parent, with a bank holding a banking licence under the Banking Act.

(7) The Director-General shall, for the month of December 2023, pay to every eligible child, in addition to the child allowance payable under subsection (2), an additional sum equivalent to that allowance.

(8) Where a child –

(a) who is not entitled to the child allowance under this Sub-part has benefited from the allowance; or

(b) has benefited from the child allowance in excess of the amount to which it is entitled under this Sub-part,

the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the amount under paragraph (a) or (b) from the eligible parent, as the case may be.

(9) Section 34 shall apply to the payment of the child allowance into the bank account of an eligible child with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to recover any erroneous payment from the bank.

(10) (a) The Director-General may, not later than one year after payment of the child allowance under this Sub-part, request any information or document from the eligible parent to ascertain the correctness of the information provided under subsection (3).

(b) The eligible parent to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(11) Where an eligible parent or any other person –

(a) makes a false declaration to the Director-General to unduly benefit from the child allowance under this Sub-part; or

(b) refuses to give information under subsection (10) or gives false information under this Sub-part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(12) For the purpose of this Sub-part, the Minister may make such regulations as he thinks fit.

(13) Regulations made under subsection (12) may provide for –

(a) other modes and timing of the payment of the allowance;

(b) other time limits regarding applications under the Scheme.

Sub-Part IIID – Independence Allowance

30D. Independence allowance

(1) In this section –

“eligible youth” –

(a) means an individual who –

(i) is a citizen of Mauritius;

(ii) is resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; and

(iii) has attained the age of 18 years on or after 1 January 2023; and

(b) such other individual as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall pay a one-off independence allowance in the amount specified in Part III of the Seventh Schedule to an eligible youth.

(3) An application for independence allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may determine and shall include the National Identity Card number of the eligible youth.

(4) No application under subsection (3) shall be entertained, unless it is made –

(a) within a period of 3 months of the commencement date of this section; or

(b) within a period of 3 months from the date the eligible youth attains the age of 18 years.

(5) The independence allowance shall be payable to an eligible youth directly in his bank account or in a bank account held by him jointly with his mother, father or the person to whom a Court of competent jurisdiction has entrusted the guardianship of the youth, opened in a bank holding a banking licence under the Banking Act.

(6) Where an individual –

(a) who is not entitled to the independence allowance under this Sub-part has benefited from the allowance; or

(b) has benefited from the independence allowance in excess of the amount to which he is entitled under this Sub-part,

the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the amount under paragraph (a) or (b), as the case may be.

(7) Section 34 shall apply to the payment of the independence allowance into the bank account of an eligible youth with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to recover any erroneous payment from the bank.

(8) (a) The Director-General may, not later than one year after payment of the independence allowance under this Sub-

part, request any information or document from the eligible youth to ascertain the correctness of the information provided under subsection (3).

(b) The eligible youth to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(9) Where an eligible youth or any other person –

(a) makes a false declaration to the Director-General to unduly benefit from the independence allowance under this Sub-part; or

(b) refuses to give information under subsection (8) or gives false information under this Sub-part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(10) For the purpose of this Sub-Part, the Minister may make such regulations as he thinks fit.

(11) Regulations made under subsection (10) may provide for –

(a) other modes and timing of the payment of the allowance;

(b) other time limits regarding applications under the Scheme.

(e) in section 39(2), by deleting the words “and Fifth” and replacing them by the words “, Fifth and Sixth”;

(f) in the Sixth Schedule, by repealing Part I;

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

78. Social Integration and Empowerment Act amended

The Social Integration and Empowerment Act is amended by repealing the Schedule and replacing it by the following Schedule –

SCHEDULE

[Sections 2 and 6]

ABSOLUTE POVERTY

**Assessed monthly income/combined
assessed monthly income
(Rs)**

One adult	3,575
One adult and one child	6,075
One adult and 2 children	8,575
One adult and 3 children	11,075
One adult and 4 children	13,575

One adult and 5 or more children	14,650
Two adults	7,150
Two adults and one child	9,650
Two adults and 2 children	12,150
Two adults and 3 or more children	14,650
Three adults	10,725
Three adults and one child	13,225
Three adults and 2 or more children	14,650
Four adults	14,300
Four or more adults and one child or more children	14,650
Five or more adults	14,650

79. State Lands Act amended

The State Lands Act is amended –

(a) in section 6 –

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

(1FA) (a) Notwithstanding subsection (1C) but subject to paragraph (b), where a portion of land is leased to a statutory body or Government-owned company and the State land is used for a project deemed to be in the economic interest of a region of Mauritius, the

annual rental determined in accordance with that subsection may be reduced by such amount as may be determined by the Minister, subject to the approval of Cabinet.

(b) The reduction in rental under paragraph (a) shall no longer apply where there is a change in shareholding of the Government-owned company, after the lease has been granted, which results in less than 90 per cent of the share capital being directly or indirectly held by Government.

(c) In this subsection –

“Government-owned company” means a company where the Government directly or indirectly holds at least 90 per cent of the share capital of that company.

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

(1J) (a) Notwithstanding subsection (1C), where, in respect of a lease granted for industrial or commercial purpose, the lessee is facing financial difficulty, he may apply to the Minister to pay annual rental for any particular year in not more than 3 consecutive equal yearly instalments without interest.

(b) The payment facility may be granted by the Minister on such conditions as may be prescribed.

(c) Where the lessee is a company, it shall provide an undertaking in writing to the Minister that it will, notwithstanding any other enactment, not declare any dividends during the period for which a payment facility has been granted.

(1K) (a) Notwithstanding subsection (1C), the Minister may, subject to the approval of Cabinet, grant a reduction in annual rental in respect of lease granted for any particular business activity on such conditions as may be prescribed.

- (b) The reduced rental under paragraph (a) shall apply for a period not exceeding 5 years.

- (b) in the Second Schedule, in Part II, by deleting the word “Repo” wherever it appears and replacing it by the word “Key”.

80. State Trading Corporation Act amended

The State Trading Corporation Act is amended, in section 18(1), by deleting the word “profits” and replacing it by the word “funds”.

81. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended –

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

“Group Life Insurance” means an insurance cover with SICOM to provide for the payment of –

- (a) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant under regulation 8A(2)(a) of the Statutory Bodies Pension Funds Regulations 2011;

- (b) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant and the pension payable under regulation 8A(1) of the Statutory Bodies Pension Funds Regulations 2011;

- (b) in section 14(5)(b), by deleting the words “as if, at the time of his leaving a

- statutory body, he had become eligible for a gratuity under the Act" and replacing them by the words "in such manner as may be prescribed";
- (c) in section 19C(4), by deleting the words "administration of the individual account" and replacing them by the words "the administration of the individual account and payment of premiums in respect of the Group Life Insurance";
 - (d) in the First Schedule, by inserting, in the appropriate alphabetical order, the following new item –

Institute of Technical Education and
Technology

28 January 2022

82. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

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

27A. Non-application of Part V

(1) Where a project to be undertaken by a Government entity on State land is deemed by the Minister to be in the national or economic interest of Mauritius, the Government entity may, notwithstanding this Part but subject to agreement of Cabinet, put the State land into non-agricultural use.

- (2) In this section –

"Government entity" means a Ministry, Government department, statutory body or Government company;

"State land" has the same meaning as in the State Lands Act.

(b) in section 28 –

- (i) in subsection (1A)(c), by deleting the word “repo” and replacing it by the word “Key”;
- (ii) in subsection (3)(a), by deleting the words “in writing to the Minister” and replacing them by the words “on the National E-Licensing System”;

(c) in the Fourth Schedule, by adding the following new items –

- 11. The New Social Living Development Ltd.
- 12. The Mauritius Investment Corporation Ltd.

83. Sugar Industry Labour Welfare Fund Act amended

The Sugar Industry Labour Welfare Fund Act is amended, in section 2, by deleting the definition of “Minister” and replacing it by the following definition –

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

84. Tourism Authority Act amended

The Tourism Authority Act is amended, in the First Schedule, in Part A, in Sub-Part IC, by deleting the following item and its corresponding entries –

Restaurant	Up to 6	Up to 6	Up to 4	Up to 2
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and replacing it by the following item and its corresponding entries –

Restaurant	✓	✓	✓	✓
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85. Variable Capital Companies Act 2022 amended

The Variable Capital Companies Act 2022 is amended –

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

“FSC Rules” means rules made by the Commission under section 27A;

- (b) in section 6(4)(b), by repealing subparagraph (i) and replacing it by the following subparagraph –

(i) that the primary object of the company is to operate as –

(A) a VCC Fund;

(B) a family office through a special purpose vehicle; or

(C) such other activity as may be specified in FSC Rules;

- (c) in section 7, by repealing subsection (1) and replacing it by the following subsection –

(1) No company shall operate as a variable capital company unless that company is authorised by the Commission to operate –

(a) a VCC Fund;

(b) a family office through a special purpose vehicle; or

(c) such other activity as may be specified in FSC Rules.

(d) in section 9(2), by repealing paragraph (b) and replacing it by the following paragraph –

(b) shall operate –

(i) as a vehicle ancillary to the variable capital company or a sub-fund of the variable capital company;

(ii) family office activities; or

(iii) as such other activities as may be specified in FSC Rules.

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

27A. FSC Rules

(1) The Commission may, for the purposes of this Act, make rules to be known as FSC Rules to give effect to this Act.

(2) Rules made under subsection (1) may provide for –

(a) the criteria, requirements and obligations applicable to a variable capital company, sub-fund or special purpose vehicle; and

(b) the taking of fees and the levying of charges.

(3) Rules made under subsection (1) shall be published in the Gazette.

86. Value Added Tax Act amended

The Value Added Tax Act is amended –

- (a) in section 16, by adding the following new subsection –
- (3) Subject to this Act, a registered person shall be allowed to take, as a credit against his output tax, the amount of input tax paid on goods and services acquired as from the date he has been registered.
- (b) in section 20, by inserting, after subsection (2), the following new subsection –
- (2A) Where a purchaser who is not in business requests that his name be specified in the VAT invoice, the registered person shall specify the name, address and National Identity Card number of the purchaser.
- (c) in section 24(8), by deleting the word “Repo” and replacing it by the word “Key”;
- (d) in section 37(3), by deleting the words “before” and “preceding” and replacing them by the words “beyond” and “following”, respectively;
- (e) in section 39(3A), by deleting the word “Repo” and replacing it by the word “Key”;
- (f) in section 53J, by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to this Part, every bank shall be liable to pay to the Director-General a special levy on its leviable income derived in every accounting period at the rate of 5.5 per cent.
- (g) in section 65A –
- (i) in subsection (2) –
- (A) in paragraph (e), by deleting the words “Fishermen Welfare Fund under the Fishermen Welfare Fund Act” and replacing

them by the words “Ministry responsible for the subject of fisheries”;

- (B) by repealing paragraph (h), the words “; or” at the end of paragraph (g) being deleted and replaced by a full stop and the word “or” being added at the end of paragraph (f);
- (ii) in subsection (3), 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) be accompanied by VAT invoices in respect of services or equipment imported or purchased from a registered person, specifying the name, address and National Identity Card number of the person.
- (h) by repealing section 65BA;
- (i) in section 65D(2), by deleting the word “Repo” and replacing it by the word “Key”;
- (j) in section 66(3)(a), by deleting the words “item 11 or 13” and replacing them by the words “item 25, 26, 27 or 28”;
- (k) in section 73, by inserting, after subsection (11A), the following new subsections –
 - (11B) Section 66(3), (4), (5), (6) and (7) shall continue to apply in respect of repealed items 11 and 13 of the Ninth Schedule as if they had not been repealed.
 - (11C) Section 65BA shall continue to apply until 31 December 2023 as if it had not been repealed in respect of events which have ended on or before 30 September 2023 and in respect of which no applications for refund have been made as at 30 September 2023.

(l) in the First Schedule, in item 55, by deleting the words “, of heading 90.18 and”;

(m) in the Fifth Schedule –

(i) in item 6(2)(a), by deleting the words “a Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “a Global Business Licence under the Financial Services Act”;

(ii) in item 7, by inserting, after sub-item (2), the following new sub-item –

(2A) Water supplied by the Rodrigues Public Utilities Corporation and the renting out of a meter and the carrying out of infrastructure works by the Corporation.

(iii) by adding the following new items –

44. Noodles of H.S. Codes 1902.11.10, 1902.19.10 and 1902.30.10.

45. Toothpastes of H.S. Code 3306.10.00.

46. Toothbrushes of H.S. Codes 9603.21.00 and 8509.80.10.

47. Baby wipes of H.S. Codes 3307.90.10, 3401.11.10 and 4818.20.10.

48. Napkins (diapers) and napkin liners for babies of H.S. Codes 9619.00.11, 9619.00.12, 9619.00.13 and 9619.00.19.

49. Baby powders of H.S. Code 3304.91.10.

50. Baby creams of H.S. Code 3304.99.10.

51. Breast pumps of H.S. Codes 8413.20.10 and 8413.50.10.

52. Infant feeding bottles of H.S. Codes 3924.90.20, 7013.10.10, 7013.41.10, 7013.42.10 and 7013.49.10.
53. Exercise books of H.S. Code 4820.20.00.
54. Pencils and crayons of H.S. Codes 9608.40.00 and 9609.10.00.
55. Erasers of H.S. Codes 3926.10.10 and 4016.92.00.
56. Walking sticks of H.S. Code 6602.00.10.
57. Incontinence mattress pads of H.S. Code 9404.90.10.
58. Musical instruments, parts and accessories under Chapter 92 of Part I of the First Schedule to the Customs Tariff Act.
59. Instruments, appliances and apparatus used in medical, surgical, dental or veterinary sciences under Heading 90.18.
60. Medical grade silicone of H.S. Code 3910.00.10.
61. Glass-ceramic blocks for dental use of H.S. Code 7020.00.40.

(n) in the Ninth Schedule –

- (i) in item 27, by deleting the word “tertiary” wherever it appears and replacing it by the words “primary, secondary or tertiary”;
- (ii) by adding the following new items –
 - 29.** Any operator of a lounge at the Sir Seewoosagur Ramgoolam International Airport Spirits, wine, ale or beer sold, transferred or removed, as the case may be, from a bonded warehouse, a Customs-

approved storeroom, a duty-free shop, a shop operating under the Deferred Duty and Tax Scheme, by a manufacturer of excisable goods or a Freeport operator, provided that the spirits, wine, ale or beer are served to passengers in the lounge

This exemption shall be granted on such terms and conditions as the Director-General may determine

30. Any person, approved by the Minister, engaged in the construction of social housing units under a contract with New Social Living Development Ltd

Procurement of goods (excluding vehicles), works, consultancy services or other related services in respect of the construction of the social housing units under a contract with New Social Living Development Ltd

31. An event organiser approved by the Economic Development Board in respect of a qualifying event

Accommodation costs in respect of each visitor incurred during a qualifying event

For the purpose of this exemption –

“accommodation costs” –

(a) includes cost of food and beverages; but

(b) does not include cost of alcoholic beverages;

“qualifying event” means a business meeting, conference or wedding attended by 50 or more visitors staying for a minimum of 3 nights in a hotel in Mauritius

(o) in the Tenth Schedule, in Part II, in item 2, by deleting the words “a Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “a Global Business Licence”;

(p) in the Twelfth Schedule –

(i) in Part I, by inserting, in the appropriate alphabetical order, the following new items –

Automatic irrigation controllers

Plant support mesh

UV water filtration systems

(ii) in Part III, by inserting, in the appropriate alphabetical order, the following new item –

Cooling tanks

(iii) by repealing Part VIB;

(iv) in Part VII, by inserting, after item 5A, the following new item –

5B. The cost of construction of the residential building or house or the purchase price of the residential apartment shall not exceed 3 million rupees.

87. Veterinary Council Act 2020 amended

The Veterinary Council Act 2020 is amended –

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

“effective date”, in relation to an application for registration under section 20 or 21, means the date by which all the information and documents specified in the application form, including such other additional document or information as the Registrar may require, are, to the satisfaction of the Registrar, submitted;

- (b) in section 7(1) –

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

(a) a Chairperson, to be elected from among its members;

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

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

- (iii) in paragraph (i), by deleting the words “the Principal Veterinary Officer” and replacing them by the words “a representative of the Ministry”;

- (c) in section 9(3), by deleting the words “12 members” and replacing them by the words “13 members”;

- (d) in section 20 –

- (i) in subsection (3), by repealing paragraph (b);

- (ii) in subsection (4), by repealing paragraph (b);
- (iii) by inserting, after subsection (4), the following new subsection –

(4A) (a) An application under this section shall, within 30 working days of the effective date, be determined.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

- (e) in section 21 –

- (i) in subsection (1)(a), by deleting the words “to provide a relevant expertise in” and replacing them by the words “in the field of”;
- (ii) in subsection (4), by repealing paragraph (b);
- (iii) by inserting, after subsection (4), the following new subsection –

(4A) (a) An application under this section shall, within 30 working days of the effective date, be determined.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

88. Virtual Asset and Initial Token Offering Services Act 2021 amended

The Virtual Asset and Initial Token Offering Services Act 2021 is amended –

- (a) in section 3, by adding the following new subsection –

- (4) A Virtual Asset Custodian, being the holder of a class “R” licence, may, notwithstanding this Act, hold custody of securities tokens or such other instruments as the Commission may approve.
- (b) in section 24(3), by repealing paragraph (c);
- (c) in section 52(2)(b), by adding the following new subparagraph, the word “and” being added at the end of subparagraph (vi) and the word “and” at the end of subparagraph (v) being deleted –
- (vii) a virtual asset register for any person who holds a virtual asset;
- (d) in section 54, by repealing subsection (4) and replacing it by the following subsection –

(4) Any person who is licensed as a Custodian (digital assets) under the Financial Services Act shall, on 6 August 2023, be deemed to be licensed as a class “R” Virtual Asset Custodian, on such terms and conditions as the Commission may determine.

89. Waste Water Management Authority Act amended

The Waste Water Management Authority Act is amended –

- (a) in section 2 –
- (i) by deleting the definition of “*Contrat de Délégation*” and “*Convention de Maîtrise d’ Ouvrage Délgué*”;
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“Agreement” means an arrangement between the Ministry and the Authority for the implementation of waste water projects and operations and maintenance of the waste water infrastructure;

“Ministry” means the Ministry responsible for the subject of waste water;

- (b) in section 5(2), in paragraphs (b) and (c), by deleting the words “a *Contrat de Délégation*” and replacing them by the words “an Agreement”;
- (c) in section 6(1), by repealing paragraphs (j) and (k) and replacing them by the following paragraphs –
 - (j) with the approval of the Minister, enter into an agreement with any person for the implementation of waste water projects and operations and maintenance of waste water infrastructure, and for that purpose with any person interested in owning, establishing or financing, in whole or in part, any waste water system;
 - (k) enter into an Agreement or otherwise for the operation and maintenance of any waste water system;
- (d) in section 12(b), by deleting the words “500,000 rupees” and replacing them by the words “5 million rupees”;
- (e) in section 13, by deleting the words “a *Convention de Maîtrise d’Ouvrage Délégué, Contrat de Délégation*” and replacing them by the words “an Agreement”.

90. Workers’ Rights Act 2019 amended

The Workers’ Rights Act 2019 is amended –

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

“part-time worker” means a worker whose normal hours of work are less than the stipulated hours;

- (ii) in the definition of worker, in paragraph (c)(iii), by deleting the words “(6)(b)” and replacing them by the words “(6)(a)”;
- (b) in section 21, by adding the following new subsections, the existing provision being numbered as subsection (1) –

(2) Notwithstanding section 20(1) –

- (a) an employer may, with the consent of a worker, require the worker to work for the stipulated hours, in any week, on a 4 days' week basis, provided a notice of at least 48 hours is given to the worker; or
- (b) a worker may make a request to his employer to work for the stipulated hours on a 4 days' week basis and the employer shall, subject to his operational requirements, grant the request.

(3) Notwithstanding section 24(3) and (4), where a worker who works on a 4 days' week basis under subsection (2) –

- (a) works on a public holiday, the employer shall remunerate him in respect of any work done for –
 - (i) the first 8 hours, at twice the basic rate; and
 - (ii) every subsequent hour, at 3 times the basic rate;
- (b) performs more than 45 hours' work in any week, not being hours of work referred to in paragraph (a), the

employer shall remunerate him at one and a half times the basic rate for every additional hour of work.

(4) For the purpose of computation of the number of hours of extra work performed under subsection (3)(b), any authorised leave, whether with or without pay, including injury leave, shall be deemed to constitute attendance at work.

(c) in section 22, by inserting, after subsection (6), the following new subsection –

(6A) Subject to section 28, an employer may employ a worker to work on flexible arrangements on a part-time basis for such number of hours as the employer and the worker may agree.

(d) in section 24, by inserting, after subsection (7), the following new subsection –

(7A) For the purpose of computation of the number of hours of extra work performed under this section, any authorised leave, whether with or without pay, including injury leave, shall be deemed to constitute attendance at work.

(e) in section 25 –

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

(ii) in the newly numbered subsection (1) –

(A) by inserting, after the words “basic hourly rate due for extra work”, the words “performed by a full-time worker”;

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

(a) a month for a full-time worker shall –

- (i) in the case of a *garde malade*, be deemed to consist of 312 hours of work;
- (ii) for any other worker, be deemed to consist of 195 hours of work;
- (iii) by adding the following new subsection –

(2) The notional calculation of –

(a) the basic hourly rate of a full-time worker shall be in accordance with the following formula –

(i)
$$H = \frac{M}{312}$$
, for a *garde malade*;

(ii)
$$H = \frac{M}{195}$$
, for other every worker,

where –

“H” means the basic hourly rate; and

“M” means the prescribed monthly wage, or where wages are not prescribed, the monthly agreed wage payable;

(b) the basic hourly rate of a part-time worker shall –

(i) where the monthly wages are prescribed, be computed in accordance with paragraph (a);

(ii) where the monthly wages are agreed, be in accordance with the following formula

—

$$H = \frac{M \times 12}{52 \times D \times N}$$

where —

“D” means the number of working days per week;

“H” means the basic hourly rate;

“M” means the agreed monthly wage;

“N” means the number of working hours per day.

(f) in section 27(2)(a), by deleting the words “worker’s bank account” and replacing them by the words “worker’s individual bank account”;

(g) in section 28(1) and (2), by deleting the words “5 per cent” and replacing them by the words “10 per cent”;

(h) in section 32 —

(i) in subsection (4), by inserting, after the words “a cyclone warning class III or IV”, the words, “or a safety bulletin issued under the Mauritius Meteorological Services (Warnings) Regulations 2023”;

(ii) in subsection (5), by repealing paragraph (a) and replacing it by the following paragraph —

(a) the cyclone warning class III or IV is lifted or a termination bulletin is issued by the Mauritius Meteorological Services under the Mauritius

Meteorological Services (Warnings) Regulations
2023; and

(iii) by inserting, after subsection (6), the following new subsection –

(6A) (a) Every employer shall, except where he already has an insurance policy covering injury, disease or death of a worker arising out of and in the course of employment in circumstances provided for in subsections (1A) and (6), provide an insurance policy to cover injury, disease or death sustained by a worker in such circumstances.

(b) The insurance policy referred to in paragraph (a) shall, in the case of death of a worker, provide for the payment of a compensation or a monthly pension, to the legal heirs of the deceased worker.

(i) in section 33(3)(a), by repealing subparagraph (i) and replacing it by the following subparagraph –

(i) by virtue of the additional remuneration prescribed under this section or any Remuneration Regulations of the previous year;

(j) in section 33A, by inserting, after subsection (4), the following new subsection –

(4A) For the purpose of payment of special allowance for the period starting on 1 July 2023 and ending on such period as may be prescribed –

“worker” includes, notwithstanding this Act, a public officer or local government officer, or a worker of a statutory body who is on terms and conditions specified in a report of the Pay Research Bureau, drawing such pay as may be prescribed.

- (k) in section 40(3), in the definition of remuneration, by deleting the words “basic wage for not more than 3 preceding months,” and replacing them by the words “basic wage for not more than the last 3 months”;
- (l) in section 42(4), by deleting the words “date of the claim” and replacing them by the words “date on which the details required under subsection (3) have been submitted”;
- (m) in section 45 –
 - (i) by repealing subsection (8) and replacing it by the following subsection –
 - (8) (a) Subject to paragraph (b), an employer shall pay to a worker a normal day's wage in respect of each day's leave still due to him at the end of the period of 12 consecutive months, where the worker has not taken or has not been granted by the employer all the leave the worker is entitled to under subsection (1), (2) or (5).
 - (b) Where during any period of 12 consecutive months, a worker has not requested for annual leave or where his request has not been granted, the worker may, instead of any payment under paragraph (a), opt to have the remaining leave accumulated and inform his employer in writing of his option.
 - (c) (i) An employer shall, where a worker ceases to be in his employment, whether on ground of termination of employment or otherwise, refund to the worker, any accumulated annual leave not taken by the worker or not granted by the employer.
 - (ii) The worker shall be paid a normal day's wage in respect of each day's annual leave refunded to him under subparagraph (i).
 - (ii) by repealing subsection (12);

(n) by repealing section 47A and replacing it by the following section –

47A. Leave to care for child, parents and grandparents with healthcare-related issues

(1) A worker shall, subject to subsection (2), be granted leave with pay to be reckoned, at his option, against any of his paid leave under section 45(1) and (2), 46(1) or 47(1) or any paid annual leave, sick leave or vacation leave entitlement under any other enactment to care for –

(a) his child, including his adopted child;

(b) his parents or grandparents,

having healthcare-related issues.

(2) A worker shall be granted leave under subsection (1) provided that –

(a) he notifies his employer on the first day of absence;

(b) he produces his birth and marriage certificate, the birth certificate of his or her spouse and the birth certificate of the child or adopted child, parent or grandparent, as the case may be;

(c) in the case of an adopted child, he produces a certified copy of the relevant Court Order and the birth certificate of the child;

(d) he produces, where he absents himself for more than 3 consecutive working days, a medical certificate certifying that his child or adopted child, parent or grandparent, as the case may be, has healthcare related issues; and

(e) produces such other relevant document which the employer may require.

(3) Any request for leave with pay to care for his parents or grandparents, other than for his child, shall not exceed 10 days.

(4) In this section –

“grandparent” means the mother or father of –

(a) the worker’s parents; or

(b) the parents of the spouse of the worker;

“parent” means the mother or father of the worker or of his or her spouse;

“spouse” means a person with whom the worker has contracted a civil or religious marriage.

(o) in section 50 –

(i) in the heading, by deleting the words “**international sport events**” and replacing them by the words “**international sport or cultural events**”;

(ii) by deleting the words “international sport event” and replacing them by the words “international sport or cultural event”;

(p) in section 52, in subsection (4), by deleting the words “on full pay” and replacing them by the words “, followed by an additional 5 days’ leave, both on full pay, ”;

(q) by inserting, after section 52, the following new section –

52A. Childcare facilities

(1) Any employer who has in his employment more than 250 workers shall provide, free of charge to the workers, childcare facilities on the premises of the workplace or within a distance of one kilometre from the workplace for their children, if any, aged not more than 3 years.

(2) The requirements in respect of the childcare facilities shall be in accordance with the Child Day Care Centres Regulations 2022 or any other relevant enactment.

(3) In this section –

“childcare facilities” has the same meaning as the services provided by a *crèche* under the Child Day Care Centres Regulations 2022.

(r) in section 53 –

(i) in subsection (1), by inserting, after the words “gives birth to a child”, the words “or where the worker or his spouse adopts a child aged less than 12 months”;

(ii) in subsection (2), by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –

(aa) in the case of an adopted child, a certified copy of the relevant Court order and a copy of the birth certificate of the child; and

(iii) in subsection (3), by deleting the words “birth of the child” and replacing them by the words “date of birth of the child, from the date of discharge after childbirth of the mother from a hospital or other medical institution, or from the date of the adoption of the child, as the case may be”;

(s) in section 59, by repealing subsection (7) and replacing it by the following subsection –

(7) Where a worker is granted, on a monthly basis, an allowance for petrol, by whatever name called by his employer, the allowance shall, as from 1 July 2023, be paid at a rate of at least 10 per cent higher than the allowance paid in December 2021, provided that the monthly increase in the allowance is not less than 1,000 rupees and does not exceed 2,000 rupees.

(t) in section 64 –

(i) in subsection (2) –

(A) in paragraph (a) –

(I) in subparagraph (ii), by repealing sub subparagraphs (A), (B) and (C) and replacing them by the following sub subparagraphs –

(A) an oral hearing only; or

(B) in an oral hearing following his answer in writing.

(II) in subparagraph (iii), by deleting the words “against him” and replacing them by the words “against him in the oral hearing”;

(III) by repealing subparagraph (v) and replacing it by the following subparagraph –

(v) the termination is effected not later than 7 days after the worker has answered the charge made against him in an oral hearing.

(B) by repealing paragraph (aa);

(C) in paragraph (b) –

- (I) in subparagraph (ii), by repealing sub subparagraphs (A), (B) and (C) and replacing them by the following sub subparagraphs –
- (A) an oral hearing only; or
- (B) in an oral hearing following his answer in writing;
- (II) in subparagraph (iii), by deleting the words “against him” and replacing them by the words “against him in the oral hearing”;
- (III) by repealing subparagraph (iv) and replacing it by the following subparagraph –
- (iv) the termination is effected not later than 7 days after the worker has answered the charge made against him in an oral hearing.
- (IV) by repealing paragraph (ba);
- (ii) by repealing subsection (5) and replacing it by the following subsection –
- (5) For the purpose of an oral hearing, the employer shall, at the request of the worker, make available for inspection to him or his representative, prior to the holding of the disciplinary hearing, such information or documents, as may be relevant to the charge, which the employer intends to adduce in evidence in the course of the hearing.
- (iii) in subsection (6) –

- (A) in paragraph (a), by repealing subparagraphs (i), (ii) and (iii) and replacing them by the following subparagraphs –
 - (i) in an oral hearing only; or
 - (ii) in an oral hearing following his answer in writing.
 - (B) by repealing subparagraph (aa);
 - (C) in paragraph (b), by deleting the words “against him” and replacing them by the words “against him in the oral hearing”;
- (u) in section 69(3A)(b), by deleting the words “Notwithstanding any provision to the contrary to this Act” and replacing them by the words “Notwithstanding this Act and any other enactment”;
- (v) in section 69A –
- (i) by repealing subsection (2) and replacing it by the following subsection –
 - (2) The supervising officer shall enquire into the complaint and where he is of the opinion that the worker has a bona fide case for reinstatement, he may refer the complaint to the Tribunal.
 - (ii) by inserting, after subsection (2), the following new subsection –
 - (2A) (a) The supervising officer shall not, unless good cause is shown, refer any complaint to the Tribunal under this section where the worker registers the complaint after 15 days of the date of termination of his employment.
 - (b) The supervising officer shall refer the complaint to the Tribunal not later than 30 days after the date of registration of the complaint.

(c) In paragraph (a) –

“good cause” means illness or injury certified by a Government medical practitioner.

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

(3) In this section –

“reinstatement” means the reinstatement of a worker, by his employer, back to the worker’s former position before the termination of his employment for any reason, other than reasons related to reduction of workforce or closure of enterprises under Sub-part III of this Part.

(w) in section 72 –

(i) in subsection (10)(b), by deleting the words “paragraph (b)” and replacing them by the words “paragraph (a)”;

(ii) by inserting, after subsection (10), the following new subsection –

(10A) Where the Board finds that the termination of employment is justified, it shall make an order accordingly.

(iii) in subsection (11), by inserting, after the words “order of the Board”, the words “under subsection (10A)”;

(x) in section 72A(3), by deleting the words “15 days” and replacing them by the words “30 days”;

- (y) in section 75(8), by deleting the words “30 days” and replacing them by the words “60 days”;
 - (z) in section 77(b), by deleting the words “following a decision of the Supreme Court or”;
- (aa) in section 84 –
- (i) in subsection (6), by inserting, after the words “pay to the worker”, the words “, in his individual bank account,”;
 - (ii) in subsection (7)(c), by deleting the words “third consecutive time” and replacing them by the words “second time”;
 - (iii) in subsection (10), in the definition of “basic wage or salary”, in paragraph (b), by deleting the words “specified in Part II of the First Schedule to the Social Contribution and Social Benefits Act 2021” and replacing them by the words “as specified in the Second Schedule to the National Savings Fund (Collection of Contributions) Regulations 1997”;
- (ab) in section 87, in the definition of “final remuneration”, in paragraph (a), by inserting, after the word “worker”, the words “for work performed”;
- (ac) in section 90 –
- (i) in subsection (1)(c), by repealing subparagraph (ii) and replacing it by the following subparagraph –
 - (ii) in accordance with a private pension scheme where the amount of the employer’s monthly contribution under the pension scheme is not less than the amount of the employer’s monthly contribution which would otherwise be payable under the Workers’ Rights (Portable Retirement Gratuity Fund) Regulations 2020, in respect of every

period of 12 months starting on 1 July 2023;

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

(b) The administrator of a private pension scheme referred to in subsection (1)(c) or the governing body of any self-administered pension scheme shall ensure that the monthly contribution of every employer is in accordance with subsection (1)(c)(ii).

(ad) in section 90A –

(i) in subsection (2), by deleting the words “where an employer” and replacing them by the words “where, in accordance with the information submitted by the administrator of a private pension scheme, the employer”;

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

(3) The administrator of the private pension scheme or where the scheme is self-administered, its governing body shall, prior to the submission of a certificate under subsection (1), ensure that the monthly contribution made by an employer is in accordance with section 90(1)(c)(ii).

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

(4) Where the monthly contribution of an employer who –

(a) sponsors or participates in a private pension scheme or has a self-administered pension scheme; and

(b) has been issued with a certificate by the Financial Services Commission prior to the commencement of section 90A, is not in accordance with section 90(1)(c)(ii),

the administrator or governing body of the pension scheme, as the case may be, shall, by 31 December 2023 at latest, ensure that the monthly contribution made is in accordance with section 90(1)(c)(ii).

(ae) in section 91(1), by, deleting the word "assigned" and replacing it by the words "assigned or by such other body as may be prescribed";

(af) in section 92(1)(a), by inserting, after the words "95,", the words "95A,";

(ag) in section 93(2)(a), by inserting, after the words "95,", the words "95A,";

(ah) in section 94(1), by deleting the words "pay to the Director-General" and replacing them by the words "electronically pay to the Director-General, through such computer system as he may approve,";

(ai) in section 95 –

(i) in subsection (2)(a) –

(A) by deleting the words "in the same manner as specified in section 94";

(B) by deleting the words "as the case may be" and replacing them by the words "as the case may be, and computed at such rate as may be prescribed on the basis of the monthly remuneration of the worker for the last completed month";

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

- (d) Where an employer has paid a gratuity to a worker or the legal heirs or legal representative of the worker under paragraph (a) or (b), the employer shall, within 15 days of the date of payment, make a return to the administrator and the Director-General, specifying the name of the worker and amount of gratuity paid.
- (iii) in subsection (3), by deleting the words “on the last monthly remuneration drawn by the worker” and replacing them by the words “on the basis of the remuneration, for the last completed month, drawn by the worker”;
- (aj) in section 95A, by repealing subsections (1) and (2) and replacing them by the following subsections –
- (1) Subject to subsection (3), where an employer insures a worker in a private pension scheme, in the Sugar Industry Pension Fund or in any other pension fund set up under the Sugar Industry Pension Fund Act, the employer shall, not later than one month after the date of termination of employment or resignation of the worker, pay to the Director-General any contribution computed in accordance with section 96(4) or any other enactment for the period the worker’s retirement benefits were not covered by a private pension scheme, the Sugar Industry Pension Fund or any other pension fund set up under the Sugar Industry Pension Fund Act.
- (2) The employer shall –
- (a) where the worker retires in circumstances specified in section 98 or 109, as appropriate; or
- (b) where the worker dies, pay to the worker referred to in subsection (1) or the legal heirs or legal representative of the deceased worker, as the case may be, a gratuity in accordance with section 96(4).
- (ak) in section 96 –

- (i) in subsection (2)(a)(i), by deleting the words “ceases to be in the employment” and replacing them by the words “resigns or ceases to be in the employment”;
- (ii) in subsection (4) –
 - (a) in paragraph (a), by deleting the words “other than” and replacing them by the words “, including”;
 - (b) in paragraph (aa), by deleting the words “other than a part-time worker” and replacing them by the words “including a part-time worker, ”;
 - (c) by repealing paragraph (b);
- (al) in section 98(1)(a), by adding the following new subparagraph, the word “or” at the end of subparagraph (vi) being deleted –
 - (vii) at the time he attains the appropriate retiring age, is employed in an enterprise which is considered to be insolvent;
- (am) by repealing section 100A and replacing it by the following section –

100A. Computation of gratuity or lump sum

For the purpose of computation of gratuity or lump sum under sections 95, 95A, 96, 99 and 100, the notional calculation of daily rate of pay for a full-time worker and part-time worker shall be on the basis of 26 days in a month.

- (an) in section 102 –
 - (i) by repealing subsection (2);
 - (ii) in subsection (3) –

- (A) by deleting the words “where a worker dies” and replacing them by the words “where a worker resigns, retires or dies”;
 - (B) by deleting the words “or death” and replacing them by the words “or resignation, retirement or death”;
- (ao) by repealing section 108 and replacing it by the following section –

108. Surcharge and interests on late contributions

- (1) Without prejudice to any legal proceedings which may be instituted under this Part, where an employer fails, within the prescribed time, to pay into the Portable Retirement Gratuity Fund the whole or part of any contributions payable under section 94, 95, 95A, 96 or 97, he shall, in addition to the contributions payable, pay –
 - (a) a surcharge of 10 per cent of any contribution remaining unpaid; and
 - (b) interest at the rate of one per cent for each month or part of the month during which any contributions remain unpaid.
 - (2) The employer shall not recover from a worker any surcharge or interests payable under subsection (1).
 - (3) For the purpose of determining whether a surcharge is leviable under this section, the contributions shall be deemed to have been made on the date payment is received by the Director-General.
- (ap) in section 109 –
- (i) in subsection (3) –
 - (A) in paragraph (a), by deleting the words “, other than” and replacing them by the word “including”;

- (B) by repealing paragraph (b);
- (ii) by inserting, after subsection (4), the following new subsection –
- (4A) Where a worker has not been paid a retirement benefit under a private pension scheme sponsored by an employer, the employer shall pay the worker a lump sum equivalent to 15 days remuneration per year of service.
- (iii) in subsection (6), by repealing paragraph (b) and replacing it by the following paragraph –
- (b) the notional calculation for both a full-time and a part-time worker shall be on the basis of 26 days in a month.

- (aq) in section 119 –
- (i) in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –
- (a) has reason to believe that –
- (i) an offence under this Act or any other enactment relating to labour or employment has been committed by an employer or any other person; or
- (ii) an employer has failed to comply with an order of the Court; or
- (ii) by adding the following new subsection –

(4) (a) Any person who commits an offence under subsection (2) shall, on a first or second conviction, be liable to a fine

of 5,000 rupees or in the case of a third or subsequent conviction, to a fine of 10,000 rupees and to imprisonment for a term not exceeding 10 days.

(b) The Court may, on the conviction of any person under this Act, where it thinks appropriate, make an order directing that person to comply with this Act or any order made by the Court within such time as may be fixed in the order.

(c) A person who fails to comply with an order made under paragraph (b) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees.

- (ar) in section 123(1)(g), by inserting, after the words "33,", the words "52A,";
- (as) in section 127, by inserting, after subsection (6A), the following new subsection –

(6B) Any complaint registered under section 69A which is pending before the Ministry prior to the commencement of this section, shall be referred to the Tribunal within 30 days of the commencement of this section.

- (at) in the Second Schedule, by inserting, after item 9, the following new item –

9A. Number of accumulated leave as at January

- (au) in the Seventh Schedule, in Part I, by repealing paragraph 1 and replacing it by the following paragraph –

1. The Workfare Programme Fund shall be financed –

- (a) for the period starting on July 2023 and ending on June 2025, to the level of 0.75 per cent;
- (b) thereafter, to the level of 0.5 per cent,

from the levy of one and a half per cent contributed by the employers under the Human Resource Development Act.

(Para. (a)(u) came into operation on 20 July 2023.)

91. Workers' Rights (Payment of Special Allowance 2023) Regulations 2023 amended

The Workers' Rights (Payment of Special Allowance 2023) Regulations 2023 are amended –

- (a) in regulation 2, by deleting the definitions “existing migrant employee” and “new migrant employee”;
- (b) in regulation 3 –
 - (i) by inserting, after the word “pay”, the words “, for the period starting on 1 July 2023 and ending on 30 June 2024,”;
 - (ii) in paragraph (a) –
 - (A) in subparagraph (i) –
 - (I) by deleting the words “500 rupees” and replacing them by the words “1,425 rupees”;
 - (II) by deleting the words “a new migrant employee and”;
 - (III) by deleting the words “subparagraphs (ii), (iii) and (iv)” and replacing them by the words “subparagraph (ii)”;
 - (B) in subparagraph (ii) –
 - (I) by deleting the words “1,200 rupees” and replacing them by the words “2,125 rupees”;
 - (II) by deleting the words “made up of one allowance of 860 rupees and another allowance of 340 rupees,”;

- (III) by deleting the words “a new migrant employee and”;
 - (IV) by deleting the words “subparagraphs (i), (iii) and (iv)” and replacing them by the words “subparagraph (i)”;
- (C) by revoking subparagraphs (iii) and (iv);
- (iii) in paragraph (b) –
- (A) in subparagraph (i) –
 - (I) by deleting the words “12,075 rupees” wherever they appear and replacing them by the words “13,000 rupees”;
 - (II) by deleting the words “employee, other than a migrant employee,” and replacing them by the word “employee”;
 - (B) in subparagraph (ii) –
 - (I) by deleting the words “11,935 rupees” wherever they appear and replacing them by the words “13,000 rupees”;
 - (II) by deleting the words “employee, other than a migrant employee,” and replacing them by the word “employee”;
- (C) by revoking subparagraphs (iii) and (iv);
- (c) in regulation 7, in paragraph (1)(a), by deleting the words “12,075 rupees” and replacing them by the words “13,000 rupees”;
- (d) in regulation 10, by deleting the words “and shall remain in force up to 31 December 2023”.

92. Validation of resolution

The resolution adopted by the National Assembly on 2 June 2023 is validated.

93. Commencement

(1) Sections 2, 12(b), 15(b) and (g), 23(c)(ii) and (f), 28(g) and 35(a), (d), (e), (f), (g), (h), (m), (p) and (aa) shall come into operation on 1 January 2024.

(2) Sections 9, 19(d) and (e), 28(d), 35(u), 38(y) and (ad)(ii), 40(a), 43, 45, 79(b), 82(b)(i) and 86(c), (e) and (i) shall be deemed to have come into operation on 16 January 2023.

(3) Section 17(a)(i) shall be deemed to have come into operation on 3 October 2022.

(4) Sections 19(a) and 33(a) shall come into operation on 2 February 2024.

(5) Section 19(g) and (h) shall come into operation on 2 October 2023.

(6) Sections 19(i), 23(a), (b), (c)(i), (d), (e), (g) and (h), 25(a), (b), (c), (d), (e) and (g), 38(c)(ii), (i)(i), (j), (k), (l) and (m), 46, 47, 56(a), (c) and (d) and 77(a)(ii) shall be deemed to have come into operation on 1 July 2023.

(7) Sections 20(a)(i) and (ii) and 86(l) and (m)(iii) shall be deemed to have come into operation on 5 June 2023.

(8) Sections 20(b) insofar as it relates to item E112, 28(f)(ii) insofar as it relates to item 94 and 86(n)(ii) insofar as it relates to item 29 shall be deemed to have come into operation on 15 September 2022.

(9) Sections 20(b) insofar as it relates to item E113, 28(f)(ii) insofar as it relates to item 95 and 86(n)(ii) insofar as it relates to item 30 shall be deemed to have come into operation on 30 March 2023.

(10) Section 24(b)(i)(A), (B) and (D) shall come into operation on 1 August 2023.

(11) Sections 25(f), 26(a)(i) and (ii) and (e)(v), 28(e) and (i) and 90(v)(iii) and (aj) shall be deemed to have come into operation on 1 July 2022.

(12) Sections 26(f), 27, 35(j) and (k), 37(a)(ii) and (b)(i) and (ii), 39, 55, 59(a)(i), 61 and 69(a), (b) and (c) shall come into operation on a date to be fixed by Proclamation.

(13) Section 28(f)(i) shall be deemed to have come into operation on 3 June 2023.

(14) Sections 28(h) and 86(h) and (n)(ii) insofar as it relates to item 31 shall come into operation on 1 October 2023.

(15) Section 35(c)(i) shall be deemed to have come into operation on 21 January 2022.

(16) Section 35(y) shall come into operation on 1 April 2024.

(17) Sections 35(z) and 86(g)(i)(A) and (p)(iv) shall come into operation on 1 September 2023.

(18) Section 37(b)(iii) shall be deemed to have come into operation on 27 April 2019.

(19) Section 38(a)(i), (ii) and (iv), (b), (c)(i), (iv) and (v), (n), (o), (p), (q), (r), (t), (u)(ii), (v), (af)(i), (ag)(i) and (ah) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2023 and in respect of every subsequent income year.

(20) Section 38(h), (ag)(ii)(B) and (ag)(iii)(A) shall come into operation in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment.

(21) Section 44(a) shall be deemed to have come into operation on 27 May 2021.

(22) Section 63(b) shall be deemed to have come into operation on 1 January 2013.

(23) Section 67 shall come into operation on 30 June 2024.

(24) Section 77(d)(ii)(A) shall be deemed to have come into operation on 1 December 2022.

(25) Section 79(a)(i) shall be deemed to have come into operation on 1 June 2022.

(26) Section 80 shall be deemed to have come into operation on 2 June 2023.

(27) Section 82(c) insofar as it relates to item 11 shall be deemed to have come into operation on 20 June 2023.

(28) Section 86(f) shall be deemed to have come into operation in respect of the accounting period starting on or after 1 July 2023 and in respect of every subsequent accounting period.

(29) Section 86(g)(i)(B) and (p)(iii) shall come into operation on 3 November 2023.

(30) Section 86(j) insofar as it relates to items 11, 13, 25, 26 and 27 and (k) shall be deemed to have come into operation on 5 August 2021.

(31) Section 86(j) insofar as it relates to item 28 shall be deemed to have come into operation on 2 August 2022.

(32) Section 86(m)(ii) shall be deemed to have come into operation on 11 November 2022.

Passed by the National Assembly on the eighteenth day of July two thousand and twenty three.

Urmeelah Devi Ramchurn (Ms)
Acting Clerk of the National Assembly

FIRST SCHEDULE

[Section 2(b)]

SCHEDULE

[Section 4]

ADVERTISING STRUCTURE FEE

Advertising structure of an area -	Fee chargeable in respect of every calendar year or every quarter	Calendar year	Quarter	Date payable
(a) not exceeding 2 m ²	2,500	625		(a) In respect of every calendar year –
(b) exceeding 2 m ² but not exceeding 3 m ²	3,750	937.50		where a written permission from the highway authority or a local authority has been granted –
(c) exceeding 3 m ² but not exceeding 4 m ²	5,000	1,250		
(d) exceeding 4 m ² but not exceeding 5 m ²	6,250	1,562.50		(i) before 1 January 2024 and is in force at 31 December 2023, the fee
(e) exceeding 5 m ² but not exceeding 6 m ²	7,500	1,875		
(f) exceeding 6 m ² but not exceeding 7 m ²	8,750	2,187.50		chargeable shall be payable not later than 31
(g) exceeding 7 m ² but not exceeding 8 m ²	10,000	2,500		January 2024;
				(ii) on or after 1

(h)	exceeding 8 m ² but not exceeding 9 m ²	11,250	2,812.50	January and any subsequent year,
(i)	exceeding 9 m ² but not exceeding 10 m ²	12,500	3,125	the fee chargeable shall be payable not later than one month after the date of the
(j)	exceeding 10 m ² but not exceeding 11 m ²	13,750	3,437.50	written permission;
(k)	exceeding 11 m ² but not exceeding 12 m ²	15,000	3,750	
(l)	exceeding 12 m ² but not exceeding 24 m ²	20,000	5,000	(b) in respect of every quarter –
(m)	exceeding 24 m ² but not exceeding 33 m ²	25,000	6,250	where a written permission from the highway authority or a local authority has been granted –
(n)	exceeding 33 m ² but not exceeding 36 m ²	30,000	7,500	
(o)	exceeding 36 m ²	35,000	8,750	(i) before 1 January 2024 and is in force at 31 December 2023, the fee chargeable shall be payable not later than 15 January, 15 April, 15 July and 15 October 2024, respectively;
				(ii) on or after 1 January 2024,

the fee
chargeable shall
be payable not
later than 15
days after the
date of the
written
permission in
respect of the
quarter in which
the permission is
granted and
thereafter not
later than 15
January, 15 April,
15 July and 15
October,
respectively, as
the case may be.

SECOND SCHEDULE

[Section 12(b)]

SECOND SCHEDULE

[Section 8A]

PASSENGER FEE

Passengers	Passenger whose journey originally starts from Reunion Island, Madagascar, Seychelles or Comoros	Any other passenger
Children below 2 years	Nil	Nil
Children aged 2 and above but below 12 years	USD 13	USD 30
Passengers aged 12 years and above	USD 26	USD 60

THIRD SCHEDULE

[Section 20(a)(i) and (ii)]

PART I

1902.30.00, 3304.91.00, 3304.99.00, 3910.00.00, 6602.00.00, 8413.20.00, 8413.50.00, 8509.80.00

PART II

H.S. Code	Description	Statistical Unit	Genera	COMESA * Group I	COMESA * Group II	SADC	IOC	INDIA	PAKISTA	EC	TÜRKİY	UK	CHIN	AfCFT
			I	%	%	%	%	%	%	%	%	%	A	A
	- Other pasta													
1902.30.10	--- Other noodles	kg	0	0	0	0	0	0	0	0	0	0	0	0
1902.30.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Powders, whether or not compressed:													
3304.91.10	--- Baby powders	kg	0	0	0	0	0	0	0	0	0	0	0	0
3304.91.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Other:													

3304.99.10	--- Baby creams	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
3304.99.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	Silicones in primary forms.														
3910.00.10	--- Medical grade silicone	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
3910.00.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	Walking-sticks, seat-sticks, whips, riding-crops and the like.														
6602.00.10	--- Walking-sticks	U	0	0	0	0	0	0	0	0	0	0	0	0	0
6602.00.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0	0
7020.00.40	--- Glass-ceramic blocks for dental use	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Hand pumps, other than those of subheading 8413.11 or 8413.19:														
8413.20.10	--- Breast pumps	U	0	0	0	0	0	0	0	0	0	0	0	0	0

8413.20.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0
	- Other reciprocating positive displacement pumps:													
8413.50.10	--- Breast pumps	U	0	0	0	0	0	0	0	0	0	0	0	0
8413.50.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0
	- Other appliances:													
8509.80.10	--- Toothbrushes	U	0	0	0	0	0	0	0	0	0	0	0	0
8509.80.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0

FOURTH SCHEDULE

[Section 20(a)(iii) and (iv)]

PART I

3925.90.90, 9403.20.90, 9403.70.90, 9403.91.00, 9403.99.00

PART II

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II	%	%	%	%	%	%	%	%	%
	--- Other:													
3925.90.91	---- Junction boxes, switch-plates and protective plates, not fitted internally with	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
	terminals, for goods of headings 85.35, 85.36, 85.37 and 85.38													
3925.90.92	---- Trunking of polyvinyl chloride (PVC), for electrical wiring	kg	0	0	0	0	0	0	0	0	0	0	0	0
3925.90.99	---- Other	kg	15	0	1.5	0	0	15	15	15	15	15	15	15
	--- Other:													

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
9403.20.91	--- Boards, panels, consoles, desks, cabinets and other bases for the goods of subheading 8538.10.00, not equipped with their apparatus, for electric control or the distribution of electricity	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
9403.20.99	---- Other	kg	30	0	3	0	0	1600 tons @ 21% duty	30	30	30	30	21	30
9403.60.92	---- Boards, panels, consoles, desks, cabinets and other bases for the goods of subheading 8538.10.00, not equipped with their apparatus,	U	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
	for electric control or the distribution of electricity													
	--- Other:													
9403.70.91	--- Boards, panels, consoles, desks, cabinets and other bases for the goods of subheading 8538.10.00, not	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
	equipped with their apparatus, for electric control or the distribution of electricity													
9403.70.99	---- Other	kg	30	0	3	0	0	200 tons @ 21% duty	30	30	30	30	21	30
	-- Of wood:													
9403.91.10	--- Of subheading 9403.60.92	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
9403.91.90	--- Other	kg	30	0	3	0	0	0	30	0	0	0	12	30
	-- Other:													
9403.99.10	--- Of subheadings 9403.20.91 and 9403.70.91	kg	0	0	0	0	0	0	0	0	0	0	0	0
9403.99.90	--- Other	kg	30	0	3	0	0	0	30	0	0	0	12	30

FIFTH SCHEDULE

[Section 28(f)(i)]

PART I

2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2204.10.10, 2204.10.90, 2204.21.11,
2204.21.19, 2204.21.21, 2204.21.29, 2204.21.91, 2204.21.99, 2204.22.10, 2204.22.90,
2204.29.10, 2204.29.21, 2204.29.29, 2204.29.30, 2204.29.91, 2204.29.99, 2205.10.90,
2205.90.10, 2205.90.90, 2206.00.10, 2206.00.21, 2206.00.29, 2206.00.31, 2206.00.39,
2206.00.41, 2206.00.42, 2206.00.43, 2206.00.49, 2206.00.51, 2206.00.59, 2206.00.61,
2206.00.62, 2206.00.63, 2206.00.71, 2206.00.72, 2206.00.73, 2206.00.81, 2206.00.82,
2206.00.83, 2206.00.91, 2206.00.99, 2208.20.11, 2208.20.19, 2208.20.21, 2208.20.22,
2208.20.29, 2208.20.90, 2208.30.10, 2208.30.90, 2208.40.10, 2208.40.20, 2208.40.30,
2208.40.40, 2208.40.90, 2208.50.11, 2208.50.19, 2208.50.21, 2208.50.29, 2208.50.91,
2208.50.99, 2208.60.10, 2208.60.20, 2208.60.30, 2208.60.90, 2208.70.11, 2208.70.19,
2208.70.90, 2208.90.11, 2208.90.12, 2208.90.19, 2208.90.21, 2208.90.22, 2208.90.23,
2208.90.29, 2208.90.31, 2208.90.39, 2208.90.61, 2208.90.69, 2208.90.91, 2208.90.92,
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
22.03		Beer made from malt.			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2203.00.19	---- Other	L	Specific duty per litre	Rs 52.80 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre/per unit	Rs 73.30 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 73.30 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per litre	Rs 1,229.80 per litre
	2204.10.90	--- Other	L	Specific	Rs 258.25 per

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
				duty per litre	litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2 L or less:			
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 306.75 per litre
	2204.21.19	---- Other	L	Specific duty per litre	Rs 306.75 per litre
		--- In cans not exceeding 330 ml:			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2204.21.29	--- Other	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can
		--- Other:			
	2204.21.91	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.21.99	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		-- In containers holding more than 2 L but not more than 10 L:			
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.22.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling	L	Specific	Rs 147.40 per

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		purposes		duty per litre	litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 306.75 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 306.75 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 184.20 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.29.99	---- Other	L	Specific duty per litre	Rs 258.25 per litre
22.05		Vermouth and other wine of fresh grapes flavoured			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		with plants or aromatic substances.			
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 147.40 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		elsewhere specified or included:			
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 42.75 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 91.65 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre/per unit	Rs 42.75 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 42.75 per litre
		--- Beer:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 52.80 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 73.30 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 73.30 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre/per unit	Rs 58.20 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 58.20 per litre
		--- Made wine and fortified made wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 142.45 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 142.45 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 42.75 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 91.65 per litre
		--- Admixed wine and fortified admixed wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 111.45 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 167.20 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 167.20 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre/per unit	Rs 184.20 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 184.20 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per	Rs 2,236.10 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
				litre	absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,236.10 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 724.10 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol	L	Specific duty per	Rs 724.10 per litre absolute

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol		litre	alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 724.10 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 724.10 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2208.50.29	---- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,236.10 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 724.10 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Liqueurs and cordials:			
		--- Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre/ per unit	Rs 492 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 492 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 492 per litre absolute alcohol
		- Other:			
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per	Rs 1,398.75 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
				litre	absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre/per unit	Rs 68.85 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 68.85 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 68.85 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 68.85 per litre
		--- Tequila:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			

	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 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 2,236.10 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,236.10 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 13,728 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 23,510 per kg

	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 6,807 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 13,728 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 6,807 per thousand

SIXTH SCHEDULE

[Section 28(g)]

PART II

Column 1	Column 2	Column 3
Licence	Licence fee Yearly (Rs)	Business authorised
Dealer in liquor and alcoholic products (Wholesale)	18,000	To sell by wholesale to a retailer of liquor and alcoholic products.
Retailer of liquor and alcoholic products (off)	8,000	To sell by retail, liquor and alcoholic products for consumption off the premises.
Retailer of liquor and alcoholic products (on and off)	10,000	To sell by retail, liquor and alcoholic products for consumption on and off the premises.
Retailer of beer and alcoholic beverages (on and off)	2,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises.
Retailer of liquor and alcoholic products – Hotel and Guest House (on and off)	4,000	To sell by retail liquor and alcoholic products to residents for consumption on and off the premises.
Retailer of liquor and alcoholic products – Restaurant (on)	8,000	To sell by retail liquor and alcoholic products for consumption on the premises.

Column 1	Column 2	Column 3
Retailer of liquor – Private Club (on)	4,000	To sell by retail liquor and alcoholic products to the club's members for consumption on the premises.
Retailer of liquor – Night Club (on)	8,000	To sell by retail liquor for consumption on the premises.
Retailer of liquor and alcoholic products – Casino or Gaming House (on)	12,000	To sell by retail liquor and alcoholic products for consumption on the premises.
Retailer of beer, alcoholic beverages, alcoholic products and liquor – Pub (on)	8,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.
Retailer of beer, alcoholic beverages, alcoholic products and liquor – <i>Table d'Hôte</i> (on)	4,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.

PART III

Column 1	Column 2	Column 3
License	License fee	Business authorised
	(Rs)	
Retailer of liquor and alcoholic products (Occasional) (on or off)	2,000	<p>(1) To sell liquor, rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises; or</p> <p>(2) To sell liquor and alcoholic products during the period specified in the licence for consumption off the premises.</p>
Retailer of liquor and alcoholic products (Restaurant) (Extension) (on)	2,000	To sell by retail liquor and alcoholic products outside the prescribed hours for consumption on the premises.

SEVENTH SCHEDULE

[Section 28(i)]

SEVENTH SCHEDULE

[Section 52C(1)]

PART I

1. Electric motor car of H.S. Code 8703.80.11, 8703.80.12, 8703.80.91 or 8703.80.92
2. Electric motor vehicle for the transport of goods of H.S. Code

8704.60.11, 8704.60.12, 8704.60.13, 8704.60.14, 8704.60.15, 8704.60.16,
8704.60.17, 8704.60.18, 8704.60.21, 8704.60.22, 8704.60.23, 8704.60.24,
8704.60.31, 8704.60.32, 8704.60.33, 8704.60.34, 8704.60.35, 8704.60.41,
8704.60.42, 8704.60.43, 8704.60.44, 8704.60.45, 8704.60.51, 8704.60.52,
8704.60.61 or 8704.60.62

PART II

1. Electric motor car with a power rating not exceeding 180 kW of H.S. Code 8703.80.11 or 8703.80.91
2. Electric motor vehicle for the transport of goods with a power rating not exceeding 180 kW of H.S. Code

8704.60.11, 8704.60.13, 8704.60.15, 8704.60.17, 8704.60.21, 8704.60.22,
8704.60.23, 8704.60.24, 8704.60.31, 8704.60.33, 8704.60.35, 8704.60.41,
8704.60.43, 8704.60.45, 8704.60.51, 8704.60.52, 8704.60.61 or 8704.60.62

EIGHTH SCHEDULE

[Section 35(aa)]

SIXTH SCHEDULE

[Sections 29D, 29E, 49 and 94]

PART I – FEES

	(Rs)
Processing fee for registration	1,000
Processing fee for renewal	300
Issue of duplicate of identification card	500

PART II – PENALTY

500 rupees

NINTH SCHEDULE

[Section 56(d)]

SIXTH SCHEDULE

[Section 8]

PERCENTAGE OF IMPAIRMENT

(%)

1. Injuries resulting in being permanently bedridden total paralysis

- (1) Total loss of sight } 100
- (2) Loss of both limbs
- (3) Loss of both hands
- (4) Loss of all fingers and both thumbs

2. Loss of arm

- (1) At shoulder } 75
- (2) Between shoulder and elbow
- (3) At elbow
- (4) Between wrist and elbow 70

3. Loss of hand at wrist 70

4. Loss of fingers

- (1) Four fingers and thumb of one hand 70

(2)	Four fingers	60
-----	--------------	----

5. Loss of thumb

(1)	Both phalanges and first metacarpal	36
(2)	Both phalanges	30
(3)	One phalanx	20

6. Loss of index finger

(1)	Three phalanges and second metacarpal	21
(2)	Three phalanges	14
(3)	Two phalanges	11
(4)	One phalanx	9

7. Loss of middle finger

(1)	Three phalanges and third metacarpal	15
(2)	Three phalanges	12
(3)	Two phalanges	9
(4)	One phalanx	7

8. Loss of ring finger

(1)	Three phalanges and fourth metacarpal	10
(2)	Three phalanges	7

(3) Two phalanges 6

(4) One phalanx 5

9. Loss of little finger

(1) Three phalanges and fifth metacarpal 10

(2) Three phalanges 7

(3) Two phalanges 6

(4) One phalanx 5

10. Loss of metacarpals

(1) First or second 8

(2) Third, fourth or fifth 3

11. Loss of hearing (both ears) 60

12. Loss of one whole eye 30

13. Loss of legs

(1) Both legs 100

(2) Both feet 100

(3) At or above knee 75

(4) Below knee 65

(5) Loss of foot 60

(6) Midfoot 35

(7) All toes of a foot 20

14. Loss of great toe

(1) Both phalanges and first metatarsal 23

(2) Both phalanges 14

(3) One phalanx 3

15. Loss of second toe

(1) Three phalanges and second metatarsal 7

(2) Three phalanges 3

(3) Two phalanges 2

(4) One phalanx 1

16. Loss of third toe

(1) Three phalanges and third metatarsal 7

(2) Three phalanges 3

(3) Two phalanges 2

(4) One phalanx 1

17. Loss of fourth toe

(1) Three phalanges and fourth metatarsal 7

(2)	Three phalanges	3
(3)	Two phalanges	2
(4)	One phalanx	1

18. Loss of fifth toe

(1)	Three phalanges and fifth metatarsal	7
(2)	Three phalanges	3
(3)	Two phalanges	2
(4)	One phalanx	1

19. Loss of metatarsals

(1)	First	10
(2)	Second, third, fourth or fifth	4

Note: The total permanent loss of the use of a member, including congenital deformity or absence of a member, shall be treated as loss of that member

TENTH SCHEDULE

[Section 72(f)]

THIRD SCHEDULE

[Section 72A]

OFFENCES	Fine (Rs)
1. Encroaching on a road or road reserve by making or erecting a structure, fence, ditch, or other obstacle, or by planting trees, bushes, canes or otherwise – section 66(a) of Roads Act	5,000
2. Leaving, or allowing to fall, on a road or footpath any timber, stones or other material so as to obstruct the same or endanger persons using the road – section 66(b) of Roads Act	2,000
3. Digging up, removing or altering, in any way, the soil or surface of a road – section 66(c) of Roads Act	5,000
4. Filling in, or obstructing, any ditch or drain made to carry water off a road, whether on the road or elsewhere, or deposits any matter in the ditch or drain, or, by making dams, ditches, drains or other works, causing the flooding of a road – section 66(d) of Roads Act	5,000
5. Causing or allowing any timber, sledge, plough or other heavy material or thing, not being wholly raised above the ground on wheels to which pneumatic or solid rubber tyres have been fitted, to be moved along or across a road – section 66(e) of Roads Act	2,000
6. Allowing filth, drain water or noxious water, or any other thing likely to injure any road or footpath, or causing inconvenience to persons having access on it, running or lying on the road or footpath from any premises belonging to or occupied by him – section 66(f) of Roads Act	2,000

7. Failing, during the night, to place a light near any article or thing, hole or trench, left by him on a road or footpath, and whereby the passage along the road may be endangered or obstructed – section 66(g) of Roads Act 2,000
8. Destroying, breaking, injuring or removing a lantern or lamp hung up by a highway authority, a local authority or an undertaker, or in compliance with item 7 or extinguishing the light in the lantern or lamp without lawful authority – section 66(h) of Roads Act 10,000
9. Wilfully damaging a post, rail, fence, tree, hedge, shrub or grass erected or planted on, or by the side of, a road – section 66(i) of Roads Act 5,000
10. Without lawful authority, breaking, cutting, throwing, pulling down, defacing or injuring a sign post, mile stone, stake, barrier, parapet or work of any description placed on or near a road for the public convenience – section 66(j) of Roads Act 2,000
11. Throwing or flinging a stone, staff or missile of any kind so as to cause injury to a person or vehicle travelling along a road, or to startle or injure any horse, mule, bullock, or other beast of burden on a road – section 66(k) of Roads Act 10,000
12. Firing off fireworks, or igniting an explosive substance, on a road or road reserve, or within such proximity of a road so as to cause injury or damage to a person, animal or vehicle on the road – section 66(l) of Roads Act 2,000
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ELEVENTH SCHEDULE

[Section 77(g)]

SEVENTH SCHEDULE

[Sections 30B, 30C and 30D]

PART I – INCOME ALLOWANCE

Sub-Part A

(Rs)

Monthly income allowance	2,000
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Sub-Part B

(Rs)

Monthly income allowance	1,000
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PART II – CHILD ALLOWANCE

(Rs)

Monthly allowance	2,000
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PART III – INDEPENDENCE ALLOWANCE

(Rs)

One-off allowance	20,000
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60. Nursing Council Act amended

The Nursing Council Act is amended –

(a) in section 2 –

(i) in the definition of “professional misconduct or negligence”, in paragraph (a), by deleting the words “Code of Practice” and replacing them by the words “Code of Practice or Nursing Procedures-Clinical Guidelines”;

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

“effective date”, in relation to an application for registration under section 21 or 26, means the date by which all the information and documents specified in the application form, including such other particulars as the Council may require, are, to the satisfaction of the Registrar, submitted;

“Nursing Procedures-Clinical Guidelines” means the guidelines established under section 12(fa);

(b) in section 4 –

(iii) in subsection (1) –

(A) in paragraph (a), by deleting the words “12 persons” and replacing them by the words “15 persons”;

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

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

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

(1A) The 15 members to be elected under subsection (1)(a) shall apply with respect to the next election of members of the Council and every subsequent election.

(c) in section 9(1), by deleting the word “Ten” and replacing it by the word “Eleven”;

(d) in section 12, by inserting, after paragraph (f), the following new paragraph –

(fa) establish Nursing Procedures-Clinical Guidelines for the nursing and midwifery professions with a view to improving and enhancing the quality of care given to patients, and monitor compliance with such guidelines;

(e) in section 16, by adding the following new subsection –

(4) (a) Any person appointed under subsection (1) shall hold office for a period of 3 years and may be eligible for reappointment.

(b) Any person who has, prior to the commencement of this subsection, been appointed under subsection (1) shall, on the commencement of this subsection, continue in office for a period of 3 years.

(f) in section 21 –

(i) in subsection (4), by adding the following new paragraph, the existing paragraph being lettered as paragraph (a) –

(b) Where the name of the applicant is entered in the appropriate register pursuant to paragraph (a), the Registrar shall, not later than 21 days from the date of the entry in the register, notify the applicant in writing of his registration.

(ii) in subsection (7), by inserting, after the words “the Registrar shall”, the words “, not later than 21 days after the refusal,”;

(iii) by adding the following new subsection –

(8) (a) An application under this section shall, within 30 working days of the effective date, be determined.

- (b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.
- (g) in section 26, by adding the following new subsections, the existing provision being numbered as subsection (1) –
- (2) A non-citizen who wishes to be temporarily registered under this section shall make an application to the Registrar.
- (3) Where the Registrar is satisfied that an applicant qualifies for registration under this section, he shall temporarily register the applicant.
- (4) Where the Registrar does not register an applicant under subsection (3), the Registrar shall refer the application to the Council for its decision.
- (5) Where the Council refuses an application, the Registrar shall, not later than 21 days from the date of refusal, notify the applicant accordingly, stating the reasons for the refusal.
- (6) (a) An application under this section shall, within 30 working days of the effective date, be determined.
- (b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.
- (h) in section 40(1), by repealing paragraph (e) and replacing it by the following paragraph –

- (e) provide for the Code of Practice and Nursing Procedures-Clinical Guidelines;

61. Occupational Safety and Health (Amendment) Act 2022 amended

The Occupational Safety and Health (Amendment) Act 2022 is amended, in section 6, by repealing paragraph (b) and replacing it by the following paragraph –

(b) by adding the following new subsections –

(4) For the purpose of improving safety and health and implementing adequate preventive and protective safety and health measures at the place of work, the employer shall –

(a) before and during the conduct of a risk assessment –

(i) consult the representative of employees who sits on the safety and health committee or the safety and health collaboration committee, or any relevant employee, for the proper identification of hazards;

(ii) provide appropriate information and regular training on occupational safety and health to the representative of employees who sits on the safety and health committee or the safety and health collaboration committee and all his employees so as to ensure that they are aware of –

(A) the hazards and risks to which they are exposed or might be exposed whilst at work;

(B) the preventive and protective measures to be taken to prevent them from being affected; and

- (C) the need to inform the employer or his representative or any other relevant person of any hazard or risk at the place of work;
- (b) on a written request made by a representative of employees who sits on the safety and health committee or the safety and health collaboration committee, or any employee, forthwith communicate to the representative or the employee, as the case may be, the relevant part of the report of the risk assessment; and
- (c) at the written request of any representative of employees who sits on the safety and health committee or the safety and health collaboration committee or any employee, examine, within a reasonable delay, the whole or any part of the risk assessment report at the level of either the safety and health committee or the safety and health collaboration committee.

(5) The employer shall ensure that any training on occupational safety and health provided to his employees is conducted by the Safety and Health Officer employed by him or any other competent person, and proper records thereof are kept.

(6) The employer shall ensure that the final report of any risk assessment carried out –

- (a) is duly signed and dated by him or his representative; and
- (b) mentions the names and status of all the persons who have carried out the risk assessment.

(7) (a) Any employer who has not less than 5 nor more than 49 employees shall –

- (i) set up a safety and health collaboration committee which shall be chaired by the employer or his representative and comprise of at least 2 members representing equally the employer and the employees; and
- (ii) hold meetings of the safety and health collaboration committee once every 2 months, or earlier whenever required, and keep proper records thereof.

(b) The representative of employees under paragraph (a)(i) shall be appointed by the employees.

(8) Every employer may co-opt any competent person to advise him on safety and health matters during the safety and health committee meetings or the safety and health collaboration committee meetings.

(9) (a) Any representative of employees who sits on the safety and health committee or the safety and health collaboration committee, or any employee provided with any document or information under subsection (4) may consult another competent person for clarification or advice thereon.

(b) Any person who receives any document or information under paragraph (a) shall ensure confidentiality of such document or information.

(10) In this section –

“safety and health collaboration committee” means the committee set up under subsection (7).

62. Ombudsperson for Financial Services Act amended

The Ombudsperson for Financial Services Act is amended, in section 2, in the definition of “financial services”, in paragraph (c), by adding the following new subparagraph –

- (iv) services not licensed or regulated by the central bank or the Commission;

63. Pensions Act amended

The Pensions Act is amended –

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

“Group Life Insurance” means an insurance cover with SICOM to provide for the payment of –

- (a) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant under regulation 19A(3)(a) of the Pensions Regulations 1951;

- (b) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant and the pension payable under regulation 19A(4) of the Pensions Regulations 1951;

- (b) in section 21A, by adding the following new subsection –

- (3) Any transfer value brought into the individual account of the participant under subsection (1) or (2), as the case may be, shall be dealt with in such manner as may be prescribed.

- (c) in section 23(4), by deleting the words “administration of the individual account” and replacing them by the words “administration of the individual account and for payment of premiums in respect of the Group Life Insurance”.

64. Pharmacy Act amended

The Pharmacy Act is amended, by inserting, after section 36C, the following new sections –

36D. Registration of locally manufactured pharmaceutical products manufactured under technology transfer agreement

(1) Notwithstanding section 36C, any pharmaceutical product manufactured locally under a technology transfer agreement with a foreign manufacturing plant which is compliant with the good manufacturing practices of the World Health Organization (WHO GMP) shall be eligible for registration in Mauritius.

(2) Any person who wishes to register a locally manufactured pharmaceutical product pursuant to subsection (1) shall make an application to the Board, which shall be accompanied by –

- (a) the batch manufacturing record of the pharmaceutical product;
- (b) a certificate of analysis issued by a laboratory approved by the European Union regarding the pharmaceutical product;
- (c) a copy of the technology transfer agreement signed between the local manufacturing plant and the foreign manufacturing plant;
- (d) such non-refundable processing fee as may be prescribed.

(3) (a) The Board may, within 21 working days from receipt of an application under subsection (2), grant or reject the application.

(b) Where the Board grants an application made under subsection (2), it shall –

- (i) register the locally manufactured pharmaceutical product on payment by the applicant of such registration fee as may be prescribed; and
- (ii) issue to the applicant, subject to such terms and conditions as it may determine, a certificate of registration in such form as may be prescribed.

(c) Where the Board rejects an application made under subsection (2), it shall notify the applicant of the reasons for its decision.

(4) A certificate of registration which is issued under this section shall be valid for a period of one year as from the date specified on the certificate of registration and may be renewed annually on payment of the prescribed fee.

(5) The holder of a certificate of registration of a locally manufactured registered pharmaceutical product shall inform the Board and pay such prescribed fee for any change in the characteristics and extension in range of the registered pharmaceutical product.

(6) For the purpose of this section, any locally manufactured pharmaceutical product shall be deemed to be registered with the Board.

36E. Public procurement of locally manufactured pharmaceutical products

(1) For the purpose of a bid exercise conducted by a public body under the Public Procurement Act, it shall not be permissible to exclude a locally manufactured product duly registered with the Board from being tendered.

(2) In the event that a bid exercise provides for registration with a foreign authority, a locally manufactured pharmaceutical product duly registered with the Board shall be deemed to be equivalent to a product registered with that foreign authority.

65. Ports Act amended

The Ports Act is amended –

- (a) in section 21(2), by deleting the words “50,000 rupees” and replacing them by the words “500,000 rupees”;
- (b) in section 32(4), by deleting the words “10,000 rupees” and replacing them by the words ‘100,000 rupees’;
- (c) in section 35(5), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (d) in section 55 –
 - (i) in subsection (1), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
 - (ii) in subsection (2), by deleting the words “150,000 rupees” and replacing them by the words “one million rupees”;
 - (iii) by repealing subsection (3) and replacing it by the following subsection –
 - (3) If any polluting substance or waste is discharged into a port or deposited on port premises without the consent of the Authority, the person who caused or permitted the discharge or deposit, or the owner or master of a vessel from which the discharge occurred, shall be liable to pay to the Authority –
 - (a) the costs incurred by the Authority for the emergency and remedial measures taken in removing or eliminating the polluting substance or waste and in remedying any damage caused; and
 - (b) such penalty fee as may be prescribed.

- (e) in section 57(3), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (f) in section 59 –
 - (i) in subsection (2), by deleting the words “50,000 rupees” and replacing them by the words “500,000 rupees”;
 - (ii) in subsection (3), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (g) in section 60(3), by deleting the words “150,000 rupees” and replacing them by the words “one million rupees”;
- (h) in section 63(6), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (i) in section 64(4), by deleting the words “10,000 rupees” and replacing them by the words “100,000 rupees”;
- (j) in section 65(2)(c), by deleting the words “10,000 rupees” and replacing them by the words “one million rupees”;
- (k) in section 66(1), by deleting the words “150,000 rupees” and replacing them by the words “one million rupees”.

66. Private Pension Schemes Act amended

The Private Pension Schemes Act is amended –

- (a) in section 30 –
 - (i) in subsection (1), by inserting after the word “person”, the words “to an insurance company through an annuity buyout”;
 - (ii) by adding the following new subsection –

(5) In this section –

“person” means a scheme, whether or not sponsored by an employer or more than one employer, which is established under the laws of Mauritius, with the primary objective of providing to the beneficiary on retirement –

(c) a monthly pension; or

(b) a lump sum payment not exceeding one quarter of the annual pension and a monthly reduced pension.

(b) in section 48A –

(i) in subsection (1), by inserting, after paragraph (b), 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) where, in the event of death, the total accrued pension benefits of the beneficiary have not been claimed by the beneficiary’s assignee, legal heirs or legal representative, for 7 years or more,

(ii) in subsection (2), by inserting, after the words “beneficiary”, wherever it appears, the words “, assignee, legal heirs or legal representative, as the case may be, ”;

(iii) in subsection (3), by inserting, after the word “owner”, the words “, his legal representative”;

(c) in section 55(2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –

- (e) provide for a regulatory framework for the setting up of Private Pension Schemes to provide pension coverage to persons who work in the informal sector.

67. Public Debt Management Act amended

The Public Debt Management Act is amended –

- (a) by inserting, after section 6, the following new section –

7. Public sector debt ceiling

(1) For the purpose of calculating the ceiling of public sector debt under this section, section 6(1) shall apply.

(2) Subject to this section, the total outstanding amount of public sector debt shall, at the end of each fiscal year, not exceed the percentage, as specified in the Schedule, of the Gross Domestic Product (GDP) at current market prices for that fiscal year and which shall be considered as the fiscal anchor.

(3) Subsection (2) shall not apply in case –

- (a) of natural disasters or other emergencies requiring exceptional expenditure;

- (b) where a large investment project in the public sector is deemed by Cabinet to be timely and prudent; or

- (c) of general economic slow-down requiring fiscal stimulus.

(b) in section 12, by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by a semicolon –

- (c) by regulations, amend the Schedule.

- (c) by adding the following new Schedule –

SCHEDULE

[Section 7]

80 per cent

68. Public-Private Partnership Act amended

The Public-Private Partnership Act is amended, in section 3D –

- (a) in the heading, by deleting the words “**short-term**”;
- (b) in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) a consultant, by direct procurement up to a prescribed value, or by any other procurement method above the prescribed value.
- (c) in subsection (2), by deleting the words “short-term”.

69. Public Procurement Act amended

The Public Procurement Act is amended –

- (a) in section 2 –
 - (i) by deleting the definitions “exempt organisation”, “local authority”, “prescribed amount” and “public body”;
 - (ii) in the definition of “public official”, by repealing paragraph (b), the word “or” being added at the end of paragraph (a);
 - (iii) by inserting, in the appropriate alphabetical order, the following new definitions –

“local authority” has the same meaning as in the Local Government Act;

“prescribed amount” means such amount as may be prescribed;

“public body” –

(a) means a Ministry, a Government department, the National Assembly, the Rodrigues Regional Assembly and a Department of the Rodrigues Regional Assembly; and

(b) includes –

(i) a local authority; and

(ii) such statutory body and Government company as may be prescribed;

“Ministry”, in so far as it relates to sections 4 and 5, means the Ministry responsible for the subject of finance;

“statutory body” means a body incorporated by an Act;

(b) in section 3 –

(i) in subsection (2), by deleting the words “, other than an exempt organisation”;

(ii) by repealing subsection (2A);

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

3A. Non-application of Parts III, IV, V and VI

(1) Parts III, IV, V except for section 28(3) and VI shall not apply to

–

(a) the procurement of such goods, works, consultancy or other services as may be prescribed;

(b) such public body, with regard to the procurement of such goods, works, consultancy or other services, as may be prescribed.

(2) Where appropriate, a public body shall, for the purpose of subsection (1), establish its own procurement rules.

(d) in section 5, by repealing subsection (1) and replacing it by the following subsection –

(1) The Ministry shall recruit, on contract basis, the professional staff for the Policy Office composed of persons of high integrity, with substantial experience in the field of procurement, including legal, financial, engineering, information technology or administrative matters.

(e) in section 15(1)(a), by adding the following new paragraph, the word “and” at the end of paragraph (viii) being deleted and replaced by the word “or” and the word “or” at the end of paragraph (vii) being deleted –

(ix) low value procurement; and

(f) in section 25(2), by repealing paragraph (a) and replacing it by the following paragraph –

(a) where the value of the procurement does not exceed the prescribed threshold and the procurement is in respect of –

(i) small amounts of consumable goods;

(ii) small consultancy services; or

(iii) small works, repairs and maintenance services;

(g) by inserting, after section 25C, the following new section –

25D. Low value procurement

(1) A public body may use the low value procurement method, provided that –

(a) it is procuring low value items which are not procured on a regular or frequent basis and are not covered in any framework agreement;

(b) no benefit would accrue to the public body in respect of time or cost implications where it uses requests for sealed quotations or any other procurement method; and

(c) the value of the goods, works, consultancy or other services does not exceed the prescribed threshold.

(2) A public body shall, as far as reasonably possible, invite quotations from at least 3 suppliers through the electronic procurement system.

(3) Notwithstanding subsection (2), quotations may be invited and received by fax, email or paper-based if there is no registered supplier for such specific type of procurement.

(4) A public body shall, on receipt of quotations, secure them in a manner that prohibits access to them before the deadline for submission.

(5) A public body shall maintain a record of quotations invited, received and approved.

(6) The chief executive officer of a public body shall assign responsibilities and duties for low value procurement with due regard to segregation of duties and responsibilities.

(h) in section 26A, by inserting, after subsection (1), the following new subsection –

(1A) The electronic bidding system under subsection (1) may include the planning, pre-bidding and post-award activities and tasks.

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

(3) For procurements of a significant value, the bidding documents shall provide for the preferred bidder, in the case of a company, to disclose the ultimate owner or main shareholders of the company for the purpose of carrying out a due diligence exercise.

(j) in section 43, by inserting, after section (3), the following new subsection –

(3A) A bidder who has not participated in a bidding exercise shall not be entitled to submit a challenge or an application for review under section 40(4).

(k) in section 53(1), by deleting the word “potential”;

(l) in section 61(2), by repealing paragraph (g), the words “; and” at the end of paragraph (f) being deleted and replaced by a full stop;

(m) by repealing the First and Second Schedules.

70. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 2, in the definition of “duty”, in paragraph (b), by deleting the words “or penalty” and replacing them by the words “, penalty or interest”;
- (b) in section 14A(1), by deleting, the words “350,000 US dollars”, and replacing them by the words “500,000 US dollars”;
- (c) in section 17 –
 - (i) in subsection (1), by inserting, after the words “movable property”, the words “or certificate from a professional accountant”;
 - (ii) in subsection (2) –
 - (A) in paragraph (a), by inserting, after the word “transferee”, the words “or transferor, if liable to land transfer tax,”;
 - (B) in paragraph (c), by deleting the word “transferee” and replacing them by the words “transferee or transferor, as the case may be”;
 - (iii) in subsection (3) –
 - (A) in paragraphs (a) and (aa), by deleting the words “15 days” and replacing them by the words “28 days”;
 - (B) by inserting, after paragraph (c), the following new paragraph –
 - (ca) Where the subject matter of an objection relates to a technical field, the Registrar-General may enlist the services of a suitable expert in the field, including the person preparing the report referred to in section 17(2) of the Act, to advise the Objection Unit.

- (C) in paragraphs (c)(ii), by deleting the words “Principal Registration Officer”, and replacing them by the words “Principal Registration Officer/Chief Registration Officer”;

- (d) in section 24, in subsection (10) –
- (i) by inserting, after paragraph (a), the following new paragraph –
- (aa) duty shall be levied on the value declared in the deed or certificate from the professional accountant, whichever is higher;
- (ii) in subsection (10)(b), by inserting, after the words “section 36(h)(ii)(C)(I) and (III)”, the words “except where a person acquires more than 20 per cent of the total number of shares issued by the company”;
- (e) in section 26A(1), by deleting the words “Eighth Schedule” and replacing them by the words “Ninth Schedule”;
- (f) in section 48A –
- (i) in subsection (4) –
- (A) in paragraph (c) –
- (I) in subparagraph (i), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”;
- (II) by adding the following new subparagraph, the full stop at the end of subparagraph (ii) being deleted and replaced by the words “; or” and the word “or” at the end of subparagraph (i) being deleted –
- (iii) during the period starting on 1 July 2024 and ending on 30 June 2025, provided that the transfer, subject matter of the deed, has previously

been witnessed by a document, whether a notarial deed or a document under private signature, in the form of a reservation or a transfer under condition precedent (clause suspensive) signed and registered during the period starting on 1 July 2023 and ending on 30 June 2024.

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

(da) The total aggregate amount payable to a person under the scheme shall not exceed 500,000 rupees for property acquired –

(i) during the period starting on 12 June 2021 and ending on 30 June 2023; or

(ii) after 30 June 2023.

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

(e) Where an acquisition is made under VEFA in the manner set out in paragraph (h)(i) and the agreement is signed and registered during the period starting on –

(i) 12 June 2021 and ending on 30 June 2023, the declared value shall be deemed to be the amount paid by the purchaser

under the VEFA agreement during the period starting on 12 June 2021 and ending on 30 June 2024; or

(ii) 1 July 2023 and ending on 30 June 2024, the declared value shall be deemed to be the amount paid by the purchaser under the VEFA agreement during the period starting on 1 July 2023 and ending on 30 June 2025.

(ii) in subsection (5) –

- (A) in paragraph (c), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”;
- (B) in paragraph (f)(ii), by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”;
- (C) by repealing paragraph (k) and replacing it by the following paragraph –

(k) No limit on the number of loans contracted by a person shall apply, provided that payment under the Scheme does not exceed 500,000 rupees, in respect of every applicant –

- (i) for loan contracted during the period starting on 12 June 2021 and ending on 30 June 2023; or
- (ii) for loan contracted during the period starting on 1 July 2023 and ending on 30 June 2024.

(D) in paragraph (l), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”;

(E) in paragraph (n)(ii), by deleting the words “30 June 2024” and replacing them by the words “30 June 2025”.

71. Registration of Associations Act amended

The Registration of Associations Act is amended –

(a) in section 6(1)(d), by deleting the word “appointed” and replacing it by the words “appointed or elected”;

(b) in section 9(2), by inserting, after the word “appointment”, the words “or election”;

(c) in section 12(2), by inserting, after the word “appointed”, the words “or elected”;

(d) in section 20(1), by inserting, after the word “appointment”, the words “or election”;

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

(3) A person who is appointed or elected as an officer shall not hold office for a term exceeding 5 years.

(4) The appointment and election of officers shall be conducted at least once every 5 years.

(f) in the Schedule –

(i) in item 5, by inserting, after the word “appointment”, the words “, election”;

(ii) by inserting, after item 5, the following new item –

5A. The appointment and election of officers to be conducted at least once every 5 years.

72. Roads Act amended

The Roads Act is amended –

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

“designated officer” means an officer of the highway authority or appropriate local authority, as the case may be;

(b) in section 66, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees and to imprisonment for a term not exceeding 12 months.

(c) by inserting, after section 72, the following new sections –

72A. Fixed Penalty Notice

(1) Where a person commits an offence specified in the second column of the Third Schedule, a designated officer or police officer who detects the offence shall –

(a) immediately serve a Fixed Penalty Notice (FPN) on that person calling upon him to pay to the appropriate District Court, not later than 28 days after service of the FPN, the corresponding fine specified in the third column of the Third Schedule;

- (b) where that person refuses the FPN under paragraph (a), serve the FPN, not later than 10 days after the date the person refuses the FPN, by sending it by registered post to that person's usual or last known place of residence or business address, calling upon him to pay, not later than 28 days after service of the FPN by registered post, the corresponding fine specified in the third column of the Third Schedule to the appropriate District Court.
- (2) The FPN referred to in subsection (1) shall be –
- (a) in such form as may be prescribed; and
- (b) drawn up in quadruplicate.
- (3) The designated officer or police officer who detects the offence shall –
- (a) serve or cause to be served the original of the FPN on the offender;
- (b) forward one copy of the FPN to the Commissioner of Police;
- (c) forward one copy of the FPN to the appropriate District Court; and
- (d) retain the fourth copy of the FPN.

72B. Payment of fixed penalty

(1) A person who is served with an FPN pursuant to section 72A shall, not later than 28 days after service of the FPN –

- (a) attend the appropriate District Court specified in the FPN;
- (b) produce the FPN;
- (c) produce his National Identity Card; and
- (d) pay the fine specified in the FPN.

(2) On receipt of payment made under subsection (1), the District Court Officer shall fill in the relevant part of the FPN and, not later than 14 days after the date of payment, return the FPN to the designated officer or police officer, as the case may be.

72C. Non-payment of fixed penalty

Where a person who has been served with an FPN under section 72A fails to pay the appropriate fine within the time limit specified in the FPN and criminal proceedings are instituted against him for the offence in respect of which he was served with the FPN, he shall, notwithstanding this Act or any other enactment, be liable, on conviction, to a fine of not be less than twice the fixed penalty in respect of that offence.

- (d) in section 73, by deleting the words “10,000 rupees” and replacing them by the words “25,000 rupees”;
- (e) in section 74(2), by adding the following new paragraph, the full stop at the end of paragraph (g) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (f) being deleted –
 - (h) provide for the amendment of Schedules.
- (f) by adding the Third Schedule set out in the Tenth Schedule to this Act.

73. **Sale of Immovable Property Act amended**

The Sale of Immovable Property Act is amended –

(a) in section 5 –

- (i) by numbering the existing provision as subsection (1);
- (ii) in the newly numbered subsection (1), in paragraph (a)(iii), by deleting the words “the amount” and replacing them by the words “subject to subsection (2), the amount”;
- (iii) by adding the following new subsection –

(2) The amount referred to in subsection (1)(a)(iii) shall, in the case of an individual, not include the penalty interest referred to in section 16 of the Borrower Protection Act and section 96B(2) of the Banking Act.

(b) in section 20 –

- (i) in subsection (1)(d), by deleting the words “*une mise à prix*” and replacing them by the words “subject to subsection (1A), *une mise à prix*”;
- (ii) by inserting, after subsection (1), the following new subsection –

(1A) (a) Where the property is the sole residence of the debtor, the *mise à prix* shall not be less than 90 per cent of the open market value of the property.

(b) The open market value referred to in paragraph (a) shall be determined at the time of the transcription of the memorandum of seizure by an independent qualified valuer appointed by the seizing creditor.

(c) in section 39, by repealing subsection (1A) and replacing it by the following subsection –

(1A) The *mise à prix* referred to in subsection (1) shall not be less than –

(i) 90 per cent of the open market value of the property where the seized property is the sole residence of the debtor; or

(ii) 80 per cent of the open market value of the seized property, determined at the time of the transcription of the memorandum of seizure by an independent valuer appointed by the creditor, where the seized property is not the sole residence of the debtor.

(d) by inserting, after section 152, the following new section –

152A. *Mise à prix* on resale by *folle-enchère*

(1) Subject to sections 20(1A) and 39(1A) –

(a) on the day fixed for the resale of the property by *folle-enchère*, the *mise à prix* shall be the purchase price at which the property was adjudicated to the adjudicatee against whom the sale by *folle-enchère* is being prosecuted (*fol-enchérisseur*); and

(b) where there is no bid during the *folle-enchère*, the *mise à prix* may be reduced.

(2) Where no bid is made notwithstanding the reduction in the *mise à prix* under subsection (1)(b), the party prosecuting the *folle-enchère* shall be adjudicated the property at that reduced *mise à prix*.

74. Securities Act amended

The Securities Act is amended, in section 2 –

- (a) in the definition of “closed-end fund”, by inserting, after the word “securities”, the words, “, money market instruments or debt instruments including loans, debt obligations or similar instruments”;
- (b) in the definition of “collective investment scheme”, in paragraph (a)(i), by inserting, after the word “securities”, the words, “, money market instruments or debt instruments including loans, debt obligations or similar instruments”.

75. Shooting and Fishing Leases Act amended

The Shooting and Fishing Leases Act is amended –

- (a) in section 2 –
 - (i) in the definition of “lease”, in paragraph (c), by deleting the words “eco-tourism activities,” and replacing them by the words “activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry,”
 - (ii) by inserting, in the appropriate alphabetical order, the following new definitions –

“agroforestry” means a system of land use management whereby trees are managed together with crops or animal production;

“biodiversity” –

- (a) means the variability among living organisms from all sources, including terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; and
- (b) includes diversity within species and between species and diversity of ecosystems;

“ecosystem” means a biological community of interacting organisms and their physical environment;

“forest management” means –

- (a) a system of practices and use of forestland which aims at fulfilling relevant ecological, economic and social functions of the forest in a sustainable manner; and
 - (b) the carrying out, on forestland, of such other operations connected with forestry as the Conservator of Forests may determine;
- (b) in section 5, by adding the following new subsection –
- (6) No person shall carry activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry on State land unless he –
 - (a) has been granted a lease to carry out such activity thereon; and
 - (b) pays to the Conservator of Forests, in respect of the activity, such annual fee as may be prescribed.
- (c) in section 10 –
- (i) in subsection (1) –
 - (A) in paragraph (a), by inserting, after the words “whose lease”, the words “, other than a lease to carry out activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry on State land, ”;
 - (B) in paragraph (b), by inserting, after the words “No lease”, the words “under paragraph (a)”;

(ii) in subsection (2), by inserting, after the words “No extension”, the words “under subsection (1)(b)”;

(iii) by adding the following new subsection –

(3) (a) On the application of a lessee whose lease to carry out activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry on State land has been granted for a period of 10 years, the Minister may, subject to such conditions as he thinks fit to impose, and to paragraph (b), extend the duration of the lease for a further period without putting the lease up to public auction or calling tenders for it.

(b) No lease under paragraph (a) shall be extended so that its total duration exceeds 20 years.

(c) No extension under paragraph (b) shall be granted unless the Minister is satisfied that the lessee has duly fulfilled the conditions of the lease.

(d) in the Schedule, in paragraph 2, by deleting the words “eco-tourism activities” and replacing them by the words “activities related to biodiversity, ecosystem restoration, eco-tourism, forest management or agroforestry”.

76. Small Farmers Welfare Fund Act amended

The Small Farmers Welfare Fund Act is amended –

(a) in section 4(2) (ca), by deleting the words “small planters” and replacing them by the words “small farmers”;

(b) in section 16(1) and (2), by deleting the words “small planter” and replacing them by the words “small farmer”;

(c) in section 16A, by deleting the words “small planter” wherever they appear and replacing them by the words “small farmer”;

- (d) in section 23A(1), by deleting the words “small planter” wherever they appear and replacing them by the words “small farmer”.

77. Social Contribution and Social Benefits Act 2021 amended

The Social Contribution and Social Benefits Act 2021 is amended –

- (a) in section 2 –

- (i) in the definition of “participant”, in paragraph (c)(i), by deleting the words “of Mauritius” and replacing them by the words “of Mauritius, except where the employee and his employer have paid social contribution under section 3”;
- (ii) by repealing the definition of “retirement benefit” and replacing it by the following definition –

“retirement benefit” means the social benefit of a monthly amount of –

- (a) 1,000 rupees, payable for the period starting on 1 July 2022 and ending on 30 June 2023; or
- (b) 1,000 rupees or an amount exceeding 1,000 rupees up to the amount specified in the Second Schedule, payable as from 1 July 2023 and every subsequent month;
- (c) in section 6(2)(c), by deleting the words “31 July” and replacing them by the words “31 August”;
- (c) in section 10 –
 - (i) in subsection (1), by inserting, after the word “employer”, the words “or a self-employed”;
 - (ii) by inserting, after subsection (1), the following new subsection, the existing subsection (2) being renumbered as subsection (3) –

(2) Where a self-employed has submitted an annual return under section 8(4) or (7A), the penalty and interest payable on unpaid social contribution under subsection (1) shall be calculated by reference to the due date, as the case may be, specified in section 6(2).

(d) in Part III –

(i) in Sub-part I, in the heading, by deleting the words “**and Income Allowances**” and replacing them by the words “, **Income Allowances, Child Allowances and Independence Allowances**”;

(ii) in Sub-part IIIA –

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

(4) (a) A person who is entitled to disability allowance shall be entitled to the payment of end of year bonus equivalent to the monthly amount of the disability allowance.

(b) The payment of end of year bonus under paragraph (a) shall be made by the Responsible Ministry on such date as the Responsible Minister may determine.

(B) in section 30B –

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

(1) Subject to this Sub-part, the Director-General shall, with respect to a month, pay an income allowance in the amount specified in Sub-part A of Part I of the Seventh Schedule to –

(a) an individual who –

(i) is an employee but is not a self-employed; and

(ii) derives income not exceeding 25,000 rupees;

(b) an individual who –

(i) is a self-employed but is not an employee, and is, as at 7 July 2023, registered with the Director-General as a self-employed for payment of social contribution under section 3 or has, as at 7 July 2023, paid social contribution as a self-employed under section 4; and

(ii) derives income not exceeding 25,000 rupees;

(c) an individual who –

(i) is both a self-employed and an employee; and

(ii) derives a total aggregate income, as an employee and a self-employed, not exceeding 25,000 rupees;

(d) such other categories of employees or self-employed

individuals, with effect from such month and on such terms and conditions as the Minister may approve.

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

(1A) Where the income or the aggregate income of an individual referred to in subsection (1)(a)(i), (b)(i), (c)(i) or (d) exceeds 25,000 rupees but does not exceed 50,000 rupees, the income allowance payable with respect to a month shall be in the amount specified in Sub-part B of Part I of the Seventh Schedule.

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

(2) No income allowance shall be payable to an individual under subsection (1) or (1A), with respect to a month, unless the individual –

(a) is, in the case of a citizen of Mauritius, a resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; or

(b) is, in the case of a non-citizen, registered with the Director-General for payment of social contribution under section 3;

(c) is above the age of 16 years and under the age of 65 years as at the last day of that month; and

- (d) has paid social contribution as a self-employed or whose employer has paid social contribution with respect to his employment for that month.
 - (IV) in subsection (3), by deleting the words “June 2023” and replacing them by the words “June 2024”;
 - (V) in subsection (4), by deleting the words “month of December 2022” and replacing them by the words “months of December 2022 and 2023”;
- (iii) by adding the following new Sub-parts –

Sub-Part IIIC – Child Allowance

30C. Child Allowance

- (1) In this section –
 - “eligible child” –
 - (a) means a child who is –
 - (i) a citizen of Mauritius;
 - (ii) resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; and
 - (iii) under the age of 3 years on the first day of the month in respect of which the allowance in this Sub-part is payable; and

(b) includes a child with such other eligibility criteria as may be prescribed;

“eligible parent” –

(a) means the mother or father, or the person to whom a Court of competent jurisdiction has entrusted the guardianship, of the child; and

(b) includes a parent with such other eligibility criteria as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall, with respect to a month, pay a child allowance in the amount specified in Part II of the Seventh Schedule to an eligible child for the months of July 2023 to June 2024.

(3) An application for the child allowance specified under subsection (2) shall be made electronically to the Director-General by an eligible parent in such form and manner as he may determine.

(4) Where an application is made, in a month, by an eligible parent under this Sub-part, the Director-General may pay the child allowance under subsection (2) for the 3 consecutive months immediately preceding that month, provided that the child allowance is not paid for any month prior to the month of July 2023.

(5) No application shall be entertained under this Sub-part after 30 September 2024.

(6) The child allowance payable under subsection (2) shall be paid to an eligible child, every month, directly in a bank account held by him in his name or held jointly by him and his eligible parent, with a bank holding a banking licence under the Banking Act.

(7) The Director-General shall, for the month of December 2023, pay to every eligible child, in addition to the child allowance

payable under subsection (2), an additional sum equivalent to that allowance.

(8) Where a child –

(a) who is not entitled to the child allowance under this Sub-part has benefited from the allowance; or

(b) has benefited from the child allowance in excess of the amount to which it is entitled under this Sub-part,

the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the amount under paragraph (a) or (b) from the eligible parent, as the case may be.

(9) Section 34 shall apply to the payment of the child allowance into the bank account of an eligible child with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to recover any erroneous payment from the bank.

(10) (a) The Director-General may, not later than one year after payment of the child allowance under this Sub-part, request any information or document from the eligible parent to ascertain the correctness of the information provided under subsection (3).

(b) The eligible parent to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(11) Where an eligible parent or any other person –

- (a) makes a false declaration to the Director-General to unduly benefit from the child allowance under this Sub-part; or
- (b) refuses to give information under subsection (10) or gives false information under this Sub-part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(12) For the purpose of this Sub-part, the Minister may make such regulations as he thinks fit.

(13) Regulations made under subsection (12) may provide for –

- (a) other modes and timing of the payment of the allowance;
- (b) other time limits regarding applications under the Scheme.

Sub-Part IIID – Independence Allowance

30D. Independence allowance

(1) In this section –

“eligible youth” –

- (a) means an individual who –
 - (i) is a citizen of Mauritius;

(ii) is resident in Mauritius in accordance with section 73(1)(a) of the Income Tax Act; and

(iii) has attained the age of 18 years on or after 1 January 2023; and

(b) such other individual as may be prescribed.

(2) Subject to this Sub-part, the Director-General shall pay a one-off independence allowance in the amount specified in Part III of the Seventh Schedule to an eligible youth.

(3) An application for independence allowance under subsection (2) shall be made electronically to the Director-General in such form and manner as he may determine and shall include the National Identity Card number of the eligible youth.

(4) No application under subsection (3) shall be entertained, unless it is made –

(a) within a period of 3 months of the commencement date of this section; or

(b) within a period of 3 months from the date the eligible youth attains the age of 18 years.

(5) The independence allowance shall be payable to an eligible youth directly in his bank account or in a bank account held by him jointly with his mother, father or the person to whom a Court of competent jurisdiction has entrusted the guardianship of the youth, opened in a bank holding a banking licence under the Banking Act.

(6) Where an individual –

- (a) who is not entitled to the independence allowance under this Sub-part has benefited from the allowance; or
- (b) has benefited from the independence allowance in excess of the amount to which he is entitled under this Sub-part,

the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the amount under paragraph (a) or (b), as the case may be.

(7) Section 34 shall apply to the payment of the independence allowance into the bank account of an eligible youth with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to recover any erroneous payment from the bank.

(8) (a) The Director-General may, not later than one year after payment of the independence allowance under this Sub-part, request any information or document from the eligible youth to ascertain the correctness of the information provided under subsection (3).

(b) The eligible youth to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(9) Where an eligible youth or any other person –

- (a) makes a false declaration to the Director-General to unduly benefit from the independence allowance under this Sub-part; or
- (d) refuses to give information under subsection (8) or gives false information under this Sub-part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(10) For the purpose of this Sub-Part, the Minister may make such regulations as he thinks fit.

(11) Regulations made under subsection (10) may provide for –

- (a) other modes and timing of the payment of the allowance;
 - (b) other time limits regarding applications under the Scheme.
- (e) in section 39(2), by deleting the words “and Fifth” and replacing them by the words “, Fifth and Sixth”;
 - (f) in the Sixth Schedule, by repealing Part I;
 - (g) by repealing the Seventh Schedule and replacing it by the Seventh Schedule set out in the Eleventh Schedule to this Act.

78. Social Integration and Empowerment Act amended

The Social Integration and Empowerment Act is amended by repealing the Schedule and replacing it by the following Schedule –

SCHEDULE
[Sections 2 and 6]

ABSOLUTE POVERTY

	Assessed monthly income/combined assessed monthly income (Rs)
One adult	3,575
One adult and one child	6,075
One adult and 2 children	8,575
One adult and 3 children	11,075
One adult and 4 children	13,575
One adult and 5 or more children	14,650
Two adults	7,150
Two adults and one child	9,650
Two adults and 2 children	12,150
Two adults and 3 or more children	14,650
Three adults	10,725
Three adults and one child	13,225
Three adults and 2 or more children	14,650
Four adults	14,300

Four or more adults and one child or more children	14,650
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Five or more adults	14,650
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79. State Lands Act amended

The State Lands Act is amended –

(a) in section 6 –

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

(1FA) (a) Notwithstanding subsection (1C) but subject to paragraph (b), where a portion of land is leased to a statutory body or Government-owned company and the State land is used for a project deemed to be in the economic interest of a region of Mauritius, the annual rental determined in accordance with that subsection may be reduced by such amount as may be determined by the Minister, subject to the approval of Cabinet.

(b) The reduction in rental under paragraph (a) shall no longer apply where there is a change in shareholding of the Government-owned company, after the lease has been granted, which results in less than 90 per cent of the share capital being directly or indirectly held by Government.

(c) In this subsection –

“Government-owned company” means a company where the Government directly or indirectly holds at least 90 per cent of the share capital of that company.

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

(1J) (a) Notwithstanding subsection (1C), where, in respect of a lease granted for industrial or commercial purpose, the lessee is facing financial difficulty, he may apply to the Minister to pay annual rental for any particular year in not more than 3 consecutive equal yearly instalments without interest.

(b) The payment facility may be granted by the Minister on such conditions as may be prescribed.

(c) Where the lessee is a company, it shall provide an undertaking in writing to the Minister that it will, notwithstanding any other enactment, not declare any dividends during the period for which a payment facility has been granted.

(1K) (a) Notwithstanding subsection (1C), the Minister may, subject to the approval of Cabinet, grant a reduction in annual rental in respect of lease granted for any particular business activity on such conditions as may be prescribed.

(b) The reduced rental under paragraph (a) shall apply for a period not exceeding 5 years.

(b) in the Second Schedule, in Part II, by deleting the word “Repo” wherever it appears and replacing it by the word “Key”.

80. State Trading Corporation Act amended

The State Trading Corporation Act is amended, in section 18(1), by deleting the word “profits” and replacing it by the word “funds”.

81. Statutory Bodies Pension Funds Act amended

The Statutory Bodies Pension Funds Act is amended –

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

“Group Life Insurance” means an insurance cover with SICOM to provide for the payment of –

- (a) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant under regulation 8A(2)(a) of the Statutory Bodies Pension Funds Regulations 2011;
- (b) a gratuity of an amount not exceeding the total of the annual pensionable emoluments of a participant and the pension payable under regulation 8A(1) of the Statutory Bodies Pension Funds Regulations 2011;
- (b) in section 14(5)(b), by deleting the words “as if, at the time of his leaving a statutory body, he had become eligible for a gratuity under the Act” and replacing them by the words “in such manner as may be prescribed”;
- (c) in section 19C(4), by deleting the words “administration of the individual account” and replacing them by the words “the administration of the individual account and payment of premiums in respect of the Group Life Insurance”;
- (d) in the First Schedule, by inserting, in the appropriate alphabetical order, the following new item –

Institute of Technical Education and
Technology

28 January 2022

82. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

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

27A. Non-application of Part V

(1) Where a project to be undertaken by a Government entity on State land is deemed by the Minister to be in the national or economic interest of Mauritius, the Government entity may, notwithstanding this Part but subject to agreement of Cabinet, put the State land into non-agricultural use.

- (2) In this section –

“Government entity” means a Ministry, Government department, statutory body or Government company;

“State land” has the same meaning as in the State Lands Act.

- (b) in section 28 –

(i) in subsection (1A)(c), by deleting the word “repo” and replacing it by the word “Key”;

(ii) in subsection (3)(a), by deleting the words “in writing to the Minister” and replacing them by the words “on the National E-Licensing System”;

- (c) in the Fourth Schedule, by adding the following new items –

11. The New Social Living Development Ltd.

12. The Mauritius Investment Corporation Ltd.

83. Sugar Industry Labour Welfare Fund Act amended

The Sugar Industry Labour Welfare Fund Act is amended, in section 2, by deleting the definition of “Minister” and replacing it by the following definition –

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

84. Tourism Authority Act amended

The Tourism Authority Act is amended, in the First Schedule, in Part A, in Sub-Part IC, by deleting the following item and its corresponding entries –

Restaurant	Up to 6	Up to 6	Up to 4	Up to 2
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and replacing it by the following item and its corresponding entries –

Restaurant	✓	✓	✓	✓
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85. Variable Capital Companies Act 2022 amended

The Variable Capital Companies Act 2022 is amended –

(a) in section 2, by deleting the definition of “FSC Rules” and replacing it by the following definition –

“FSC Rules” means rules made by the Commission under section 27A;

(b) in section 6(4)(b), by repealing subparagraph (i) and replacing it by the following subparagraph –

(i) that the primary object of the company is to operate as –

- (A) a VCC Fund;
 - (B) a family office through a special purpose vehicle; or
 - (C) such other activity as may be specified in FSC Rules;
- (c) in section 7, by repealing subsection (1) and replacing it by the following subsection –
- (1) No company shall operate as a variable capital company unless that company is authorised by the Commission to operate –
 - (a) a VCC Fund;
 - (b) a family office through a special purpose vehicle; or
 - (c) such other activity as may be specified in FSC Rules.
- (d) in section 9(2), by repealing paragraph (b) and replacing it by the following paragraph –
- (b) shall operate –
 - (i) as a vehicle ancillary to the variable capital company or a sub-fund of the variable capital company;
 - (ii) family office activities; or
 - (iii) as such other activities as may be specified in FSC Rules.
- (e) by inserting, after section 27, the following new section –

27A. FSC Rules

- (1) The Commission may, for the purposes of this Act, make rules to be known as FSC Rules to give effect to this Act.
- (2) Rules made under subsection (1) may provide for –
 - (a) the criteria, requirements and obligations applicable to a variable capital company, sub-fund or special purpose vehicle; and
 - (b) the taking of fees and the levying of charges.
- (3) Rules made under subsection (1) shall be published in the Gazette.

86. Value Added Tax Act amended

The Value Added Tax Act is amended –

- (a) in section 16, by adding the following new subsection –
 - (3) Subject to this Act, a registered person shall be allowed to take, as a credit against his output tax, the amount of input tax paid on goods and services acquired as from the date he has been registered.
- (b) in section 20, by inserting, after subsection (2), the following new subsection –
 - (2A) Where a purchaser who is not in business requests that his name be specified in the VAT invoice, the registered person shall specify the name, address and National Identity Card number of the purchaser.
- (c) in section 24(8), by deleting the word “Repo” and replacing it by the word “Key”;

- (d) in section 37(3), by deleting the words “before” and “preceding” and replacing them by the words “beyond” and “following”, respectively;
- (e) in section 39(3A), by deleting the word “Repo” and replacing it by the word “Key”;
- (f) in section 53J, by repealing subsection (1) and replacing it by the following subsection –
 - (1) Subject to this Part, every bank shall be liable to pay to the Director-General a special levy on its leviable income derived in every accounting period at the rate of 5.5 per cent.
- (g) in section 65A –
 - (i) in subsection (2) –
 - (A) in paragraph (e), by deleting the words “Fishermen Welfare Fund under the Fishermen Welfare Fund Act” and replacing them by the words “Ministry responsible for the subject of fisheries”;
 - (B) by repealing paragraph (h), the words “; or” at the end of paragraph (g) being deleted and replaced by a full stop and the word “or” being added at the end of paragraph (f);
 - (ii) in subsection (3), 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) be accompanied by VAT invoices in respect of services or equipment imported or purchased from a registered person, specifying the name, address and National Identity Card number of the person.
- (h) by repealing section 65BA;

- (i) in section 65D(2), by deleting the word “Repo” and replacing it by the word “Key”;
- (j) in section 66(3)(a), by deleting the words “item 11 or 13” and replacing them by the words “item 25, 26, 27 or 28”;
- (k) in section 73, by inserting, after subsection (11A), the following new subsections –

(11B) Section 66(3), (4), (5), (6) and (7) shall continue to apply in respect of repealed items 11 and 13 of the Ninth Schedule as if they had not been repealed.

(11C) Section 65BA shall continue to apply until 31 December 2023 as if it had not been repealed in respect of events which have ended on or before 30 September 2023 and in respect of which no applications for refund have been made as at 30 September 2023.

- (l) in the First Schedule, in item 55, by deleting the words “, of heading 90.18 and”;

- (m) in the Fifth Schedule –

- (i) in item 6(2)(a), by deleting the words “a Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “a Global Business Licence under the Financial Services Act”;

- (ii) in item 7, by inserting, after sub-item (2), the following new sub-item –

(2A) Water supplied by the Rodrigues Public Utilities Corporation and the renting out of a meter and the carrying out of infrastructure works by the Corporation.

- (iii) by adding the following new items –

44. Noodles of H.S. Codes 1902.11.10, 1902.19.10 and 1902.30.10.
45. Toothpastes of H.S. Code 3306.10.00.
46. Toothbrushes of H.S. Codes 9603.21.00 and 8509.80.10.
47. Baby wipes of H.S. Codes 3307.90.10, 3401.11.10 and 4818.20.10.
48. Napkins (diapers) and napkin liners for babies of H.S. Codes 9619.00.11, 9619.00.12, 9619.00.13 and 9619.00.19.
49. Baby powders of H.S. Code 3304.91.10.
50. Baby creams of H.S. Code 3304.99.10.
51. Breast pumps of H.S. Codes 8413.20.10 and 8413.50.10.
52. Infant feeding bottles of H.S. Codes 3924.90.20, 7013.10.10, 7013.41.10, 7013.42.10 and 7013.49.10.
53. Exercise books of H.S. Code 4820.20.00.
54. Pencils and crayons of H.S. Codes 9608.40.00 and 9609.10.00.
55. Erasers of H.S. Codes 3926.10.10 and 4016.92.00.
56. Walking sticks of H.S. Code 6602.00.10.
57. Incontinence mattress pads of H.S. Code 9404.90.10.
58. Musical instruments, parts and accessories under Chapter 92 of Part I of the First Schedule to the Customs Tariff Act.

59. Instruments, appliances and apparatus used in medical, surgical, dental or veterinary sciences under Heading 90.18.

60. Medical grade silicone of H.S. Code 3910.00.10.

61. Glass-ceramic blocks for dental use of H.S. Code 7020.00.40.

(n) in the Ninth Schedule –

(i) in item 27, by deleting the word “tertiary” wherever it appears and replacing it by the words “primary, secondary or tertiary”;

(ii) by adding the following new items –

29. Any operator of a lounge at the Sir Seewoosagur Ramgoolam International Airport Spirits, wine, ale or beer sold, transferred or removed, as the case may be, from a bonded warehouse, a Customs-approved storeroom, a duty-free shop, a shop operating under the Deferred Duty and Tax Scheme, by a manufacturer of excisable goods or a Freeport operator, provided that the spirits, wine, ale or beer are served to passengers in the lounge

This exemption shall be granted on such terms and conditions as the Director-General may determine

30. Any person, approved by the Minister, engaged in Procurement of goods (excluding vehicles), works,

the construction of social housing units under a contract with New Social Living Development Ltd consultancy services or other related services in respect of the construction of the social housing units under a contract with New Social Living Development Ltd

31. An event organiser approved by the Economic Development Board in respect of a qualifying event Accommodation costs in respect of each visitor incurred during a qualifying event
For the purpose of this exemption –

“accommodation costs” –

(c) includes cost of food and beverages; but

(d) does not include cost of alcoholic beverages;

“qualifying event” means a business meeting, conference or wedding attended by 50 or more visitors staying for a minimum of 3 nights in a hotel in Mauritius

(o) in the Tenth Schedule, in Part II, in item 2, by deleting the words “a Category 1 Global Business Licence or a Category 2 Global Business Licence” and replacing them by the words “a Global Business Licence”;

(p) in the Twelfth Schedule –

(i) in Part I, by inserting, in the appropriate alphabetical order, the following new items –

Automatic irrigation controllers

Plant support mesh

UV water filtration systems

- (ii) in Part III, by inserting, in the appropriate alphabetical order, the following new item –

Cooling tanks

- (iii) by repealing Part VIB;
- (iv) in Part VII, by inserting, after item 5A, the following new item –

5B. The cost of construction of the residential building or house or the purchase price of the residential apartment shall not exceed 3 million rupees.

87. Veterinary Council Act 2020 amended

The Veterinary Council Act 2020 is amended –

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

“effective date”, in relation to an application for registration under section 20 or 21, means the date by which all the information and documents specified in the application form, including such other additional document or information as the Registrar may require, are, to the satisfaction of the Registrar, submitted;

- (b) in section 7(1) –

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

- (a) a Chairperson, to be elected from among its members;
- (ii) by inserting, after paragraph (d), the following new paragraph –
 - (da) a representative of the Ministry responsible for the subject of finance;
- (iii) in paragraph (i), by deleting the words “the Principal Veterinary Officer” and replacing them by the words “a representative of the Ministry”;
- (c) in section 9(3), by deleting the words “12 members” and replacing them by the words “13 members”;
- (d) in section 20 –
 - (i) in subsection (3), by repealing paragraph (b);
 - (ii) in subsection (4), by repealing paragraph (b);
 - (iii) by inserting, after subsection (4), the following new subsection –
 - (4A) (a) An application under this section shall, within 30 working days of the effective date, be determined.
 - (b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.
- (e) in section 21 –
 - (i) in subsection (1)(a), by deleting the words “to provide a relevant expertise in” and replacing them by the words “in the field of”;
 - (ii) in subsection (4), by repealing paragraph (b);

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

(4A) (a) An application under this section shall, within 30 working days of the effective date, be determined.

(b) Where an application is not determined within 30 working days of the effective date, the application shall be deemed to have been granted.

88. Virtual Asset and Initial Token Offering Services Act 2021 amended

The Virtual Asset and Initial Token Offering Services Act 2021 is amended –

(a) in section 3, by adding the following new subsection –

(4) A Virtual Asset Custodian, being the holder of a class “R” licence, may, notwithstanding this Act, hold custody of securities tokens or such other instruments as the Commission may approve.

(b) in section 24(3), by repealing paragraph (c);

(c) in section 52(2)(b), by adding the following new subparagraph, the word “and” being added at the end of subparagraph (vi) and the word “and” at the end of subparagraph (v) being deleted –

(vii) a virtual asset register for any person who holds a virtual asset;

(d) in section 54, by repealing subsection (4) and replacing it by the following subsection –

(4) Any person who is licensed as a Custodian (digital assets) under the Financial Services Act shall, on 6 August 2023, be deemed to be licensed as a class “R” Virtual Asset Custodian, on such terms and conditions as the Commission may determine.

89. Waste Water Management Authority Act amended

The Waste Water Management Authority Act is amended –

(a) in section 2 –

(i) by deleting the definition of “*Contrat de Délégation*” and “*Convention de Maîtrise d’ Ouvrage Délégué*”;

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

“Agreement” means an arrangement between the Ministry and the Authority for the implementation of waste water projects and operations and maintenance of the waste water infrastructure;

“Ministry” means the Ministry responsible for the subject of waste water;

(b) in section 5(2), in paragraphs (b) and (c), by deleting the words “a *Contrat de Délégation*” and replacing them by the words “an Agreement”;

(c) in section 6(1), by repealing paragraphs (j) and (k) and replacing them by the following paragraphs –

(j) with the approval of the Minister, enter into an agreement with any person for the implementation of waste water projects and operations and maintenance of waste water infrastructure, and for that purpose with any person interested in owning, establishing or financing, in whole or in part, any waste water system;

(k) enter into an Agreement or otherwise for the operation and maintenance of any waste water system;

- (d) in section 12(b), by deleting the words “500,000 rupees” and replacing them by the words “5 million rupees”;
- (e) in section 13, by deleting the words “a *Convention de Maîtrise d’Ouvrage Délguéé, Contrat de Délégation*” and replacing them by the words “an Agreement”.

90. Workers’ Rights Act 2019 amended

The Workers’ Rights Act 2019 is amended –

- (a) in section 2 –
 - (iii) by deleting the definition of “part-time worker” and replacing it by the following definition –

“part-time worker” means a worker whose normal hours of work are less than the stipulated hours;
 - (iv) in the definition of worker, in paragraph (c)(iii), by deleting the words “(6)(b)” and replacing them by the words “(6)(a)”;
- (b) in section 21, by adding the following new subsections, the existing provision being numbered as subsection (1) –
 - (2) Notwithstanding section 20(1) –
 - (a) an employer may, with the consent of a worker, require the worker to work for the stipulated hours, in any week, on a 4 days’ week basis, provided a notice of at least 48 hours is given to the worker; or
 - (b) a worker may make a request to his employer to work for the stipulated hours on a 4 days’ week basis and

the employer shall, subject to his operational requirements, grant the request.

(3) Notwithstanding section 24(3) and (4), where a worker who works on a 4 days' week basis under subsection (2) –

(a) works on a public holiday, the employer shall remunerate him in respect of any work done for –

(i) the first 8 hours, at twice the basic rate; and

(ii) every subsequent hour, at 3 times the basic rate;

(b) performs more than 45 hours' work in any week, not being hours of work referred to in paragraph (a), the employer shall remunerate him at one and a half times the basic rate for every additional hour of work.

(4) For the purpose of computation of the number of hours of extra work performed under subsection (3)(b), any authorised leave, whether with or without pay, including injury leave, shall be deemed to constitute attendance at work.

(c) in section 22, by inserting, after subsection (6), the following new subsection –

(6A) Subject to section 28, an employer may employ a worker to work on flexible arrangements on a part-time basis for such number of hours as the employer and the worker may agree.

(d) in section 24, by inserting, after subsection (7), the following new subsection –

(7A) For the purpose of computation of the number of hours of extra work performed under this section, any authorised leave, whether with or without pay, including injury leave, shall be deemed to constitute attendance at work.

(e) in section 25 –

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

(ii) in the newly numbered subsection (1) –

(A) by inserting, after the words “basic hourly rate due for extra work”, the words “performed by a full-time worker”;

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

(a) a month for a full-time worker shall –

(i) in the case of a *garde malade*, be deemed to consist of 312 hours of work;

(ii) for any other worker, be deemed to consist of 195 hours of work;

(iii) by adding the following new subsection –

(2) The notional calculation of –

(a) the basic hourly rate of a full-time worker shall be in accordance with the following formula –

(iii) $H = \frac{M}{312}$, for a *garde malade*;

312

(iv) $H = \underline{M}$, for other every worker,

195

where –

“H” means the basic hourly rate; and

“M” means the prescribed monthly wage, or where wages are not prescribed, the monthly agreed wage payable;

(b) the basic hourly rate of a part-time worker shall

–

(i) where the monthly wages are prescribed, be computed in accordance with paragraph (a);

(ii) where the monthly wages are agreed, be in accordance with the following formula

–

$$H = \underline{M \times 12}$$

$$52 \times D \times N$$

where –

“D” means the number of working days per week;

“H” means the basic hourly rate;

“M” means the agreed monthly wage;

“N” means the number of working hours per day.

- (f) in section 27(2)(a), by deleting the words “worker’s bank account” and replacing them by the words “worker’s individual bank account”;
- (g) in section 28(1) and (2), by deleting the words “5 per cent” and replacing them by the words “10 per cent”;
- (h) in section 32 –
 - (i) in subsection (4), by inserting, after the words “a cyclone warning class III or IV”, the words, “or a safety bulletin issued under the Mauritius Meteorological Services (Warnings) Regulations 2023”;
 - (ii) in subsection (5), by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) the cyclone warning class III or IV is lifted or a termination bulletin is issued by the Mauritius Meteorological Services under the Mauritius Meteorological Services (Warnings) Regulations 2023; and
 - (iii) by inserting, after subsection (6), the following new subsection –
 - (6A) (a) Every employer shall, except where he already has an insurance policy covering injury, disease or death of a worker arising out of and in the course of employment in circumstances provided for in subsections (1A) and (6), provide an insurance policy to cover injury, disease or death sustained by a worker in such circumstances.
 - (b) The insurance policy referred to in paragraph (a) shall, in the case of death of a worker, provide for the payment of a compensation or a monthly pension, to the legal heirs of the deceased worker.

(i) in section 33(3)(a), by repealing subparagraph (i) and replacing it by the following subparagraph –

(i) by virtue of the additional remuneration prescribed under this section or any Remuneration Regulations of the previous year;

(j) in section 33A, by inserting, after subsection (4), the following new subsection –

(4A) For the purpose of payment of special allowance for the period starting on 1 July 2023 and ending on such period as may be prescribed –

“worker” includes, notwithstanding this Act, a public officer or local government officer, or a worker of a statutory body who is on terms and conditions specified in a report of the Pay Research Bureau, drawing such pay as may be prescribed.

(k) in section 40(3), in the definition of remuneration, by deleting the words “basic wage for not more than 3 preceding months,” and replacing them by the words “basic wage for not more than the last 3 months”;

(l) in section 42(4), by deleting the words “date of the claim” and replacing them by the words “date on which the details required under subsection (3) have been submitted”;

(m) in section 45 –

(i) by repealing subsection (8) and replacing it by the following subsection –

(8) (a) Subject to paragraph (b), an employer shall pay to a worker a normal day’s wage in respect of each day’s leave still due to him at the end of the period of 12 consecutive months, where the worker has not taken or has not been granted by the employer all the leave the worker is entitled to under subsection (1), (2) or (5).

(b) Where during any period of 12 consecutive months, a worker has not requested for annual leave or where his request has not been granted, the worker may, instead of any payment under paragraph (a), opt to have the remaining leave accumulated and inform his employer in writing of his option.

(c) (i) An employer shall, where a worker ceases to be in his employment, whether on ground of termination of employment or otherwise, refund to the worker, any accumulated annual leave not taken by the worker or not granted by the employer.

(ii) The worker shall be paid a normal day's wage in respect of each day's annual leave refunded to him under subparagraph (i).

(ii) by repealing subsection (12);

(n) by repealing section 47A and replacing it by the following section –

47A. Leave to care for child, parents and grandparents with healthcare-related issues

(1) A worker shall, subject to subsection (2), be granted leave with pay to be reckoned, at his option, against any of his paid leave under section 45(1) and (2), 46(1) or 47(1) or any paid annual leave, sick leave or vacation leave entitlement under any other enactment to care for –

(a) his child, including his adopted child;

(b) his parents or grandparents,

having healthcare-related issues.

(2) A worker shall be granted leave under subsection (1) provided that –

- (b) he notifies his employer on the first day of absence;
 - (b) he produces his birth and marriage certificate, the birth certificate of his or her spouse and the birth certificate of the child or adopted child, parent or grandparent, as the case may be;
 - (c) in the case of an adopted child, he produces a certified copy of the relevant Court Order and the birth certificate of the child;
 - (d) he produces, where he absents himself for more than 3 consecutive working days, a medical certificate certifying that his child or adopted child, parent or grandparent, as the case may be, has healthcare related issues; and
 - (e) produces such other relevant document which the employer may require.
- (3) Any request for leave with pay to care for his parents or grandparents, other than for his child, shall not exceed 10 days.

(4) In this section –

“grandparent” means the mother or father of –

- (a) the worker’s parents; or
- (b) the parents of the spouse of the worker;

“parent” means the mother or father of the worker or of his or her spouse;

“spouse” means a person with whom the worker has contracted a civil or religious marriage.

- (o) in section 50 –
 - (i) in the heading, by deleting the words “**international sport events**” and replacing them by the words “**international sport or cultural events**”;
 - (ii) by deleting the words “international sport event” and replacing them by the words “international sport or cultural event”;
- (p) in section 52, in subsection (4), by deleting the words “on full pay” and replacing them by the words “, followed by an additional 5 days’ leave, both on full pay,”;
- (q) by inserting, after section 52, the following new section –

52A. Childcare facilities

(1) Any employer who has in his employment more than 250 workers shall provide, free of charge to the workers, childcare facilities on the premises of the workplace or within a distance of one kilometre from the workplace for their children, if any, aged not more than 3 years.

(2) The requirements in respect of the childcare facilities shall be in accordance with the Child Day Care Centres Regulations 2022 or any other relevant enactment.

(3) In this section –

“childcare facilities” has the same meaning as the services provided by a *crèche* under the Child Day Care Centres Regulations 2022.

- (r) in section 53 –
 - (i) in subsection (1), by inserting, after the words “gives birth to a child”, the words “or where the worker or his spouse adopts a child aged less than 12 months”;

- (ii) in subsection (2), by inserting, after paragraph (a), the following new paragraph, the word “and” at the end of paragraph (a) being deleted –
 - (aa) in the case of an adopted child, a certified copy of the relevant Court order and a copy of the birth certificate of the child; and
 - (iii) in subsection (3), by deleting the words “birth of the child” and replacing them by the words “date of birth of the child, from the date of discharge after childbirth of the mother from a hospital or other medical institution, or from the date of the adoption of the child, as the case may be”;
- (s) in section 59, by repealing subsection (7) and replacing it by the following subsection –
- (7) Where a worker is granted, on a monthly basis, an allowance for petrol, by whatever name called by his employer, the allowance shall, as from 1 July 2023, be paid at a rate of at least 10 per cent higher than the allowance paid in December 2021, provided that the monthly increase in the allowance is not less than 1,000 rupees and does not exceed 2,000 rupees.
- (t) in section 64 –
- (i) in subsection (2) –
 - (A) in paragraph (a) –
 - (I) in subparagraph (ii), by repealing sub subparagraphs (A), (B) and (C) and replacing them by the following sub subparagraphs –
 - (A) an oral hearing only; or

(B) in an oral hearing following his answer in writing.

(II) in subparagraph (iii), by deleting the words “against him” and replacing them by the words “against him in the oral hearing”;

(III) by repealing subparagraph (v) and replacing it by the following subparagraph –

(v) the termination is effected not later than 7 days after the worker has answered the charge made against him in an oral hearing.

(B) by repealing paragraph (aa);

(C) in paragraph (b) –

(I) in subparagraph (ii), by repealing sub subparagraphs (A), (B) and (C) and replacing them by the following sub subparagraphs –

(A) an oral hearing only; or

(B) in an oral hearing following his answer in writing;

(II) in subparagraph (iii), by deleting the words “against him” and replacing them by the words “against him in the oral hearing”;

(III) by repealing subparagraph (iv) and replacing it by the following subparagraph –

(iv) the termination is effected not later than 7 days after the worker has answered the charge made against him in an oral hearing.

(IV) by repealing paragraph (ba);

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

(5) For the purpose of an oral hearing, the employer shall, at the request of the worker, make available for inspection to him or his representative, prior to the holding of the disciplinary hearing, such information or documents, as may be relevant to the charge, which the employer intends to adduce in evidence in the course of the hearing.

(iii) in subsection (6) –

(A) in paragraph (a), by repealing subparagraphs (i), (ii) and (iii) and replacing them by the following subparagraphs –

(i) in an oral hearing only; or

(ii) in an oral hearing following his answer in writing.

(B) by repealing subparagraph (aa);

(C) in paragraph (b), by deleting the words “against him” and replacing them by the words “against him in the oral hearing”;

(u) in section 69(3A)(b), by deleting the words “Notwithstanding any provision to the contrary to this Act” and replacing them by the words “Notwithstanding this Act and any other enactment”;

(v) in section 69A –

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

(2) The supervising officer shall enquire into the complaint and where he is of the opinion that the worker has a bona fide case for reinstatement, he may refer the complaint to the Tribunal.

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

(2A) (a) The supervising officer shall not, unless good cause is shown, refer any complaint to the Tribunal under this section where the worker registers the complaint after 15 days of the date of termination of his employment.

(b) The supervising officer shall refer the complaint to the Tribunal not later than 30 days after the date of registration of the complaint.

(c) In paragraph (a) –

“good cause” means illness or injury certified by a Government medical practitioner.

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

(3) In this section –

“reinstatement” means the reinstatement of a worker, by his employer, back to the worker’s former position before the termination of his employment for any reason, other than reasons related to reduction of workforce or closure of enterprises under Sub-part III of this Part.

(w) in section 72 –

(i) in subsection (10)(b), by deleting the words “paragraph (b)” and replacing them by the words “paragraph (a)”;

(ii) by inserting, after subsection (10), the following new subsection –

(10A) Where the Board finds that the termination of employment is justified, it shall make an order accordingly.

(iii) in subsection (11), by inserting, after the words “order of the Board”, the words “under subsection (10A)”;

(x) in section 72A(3), by deleting the words “15 days” and replacing them by the words “30 days”;

(y) in section 75(8), by deleting the words “30 days” and replacing them by the words “60 days”;

(z) in section 77(b), by deleting the words “following a decision of the Supreme Court or”;

(aa) in section 84 –

(i) in subsection (6), by inserting, after the words “pay to the worker”, the words “, in his individual bank account,”;

(ii) in subsection (7)(c), by deleting the words “third consecutive time” and replacing them by the words “second time”;

(iii) in subsection (10), in the definition of “basic wage or salary”, in paragraph (b), by deleting the words “specified in Part II of the First Schedule to the Social Contribution and Social Benefits Act 2021” and replacing them by the words “as specified in the Second Schedule to the National Savings Fund (Collection of Contributions) Regulations 1997”;

(ab) in section 87, in the definition of “final remuneration”, in paragraph (a), by inserting, after the word “worker”, the words “for work performed”;

(ac) in section 90 –

(i) in subsection (1)(c), by repealing subparagraph (ii) and replacing it by the following subparagraph –

(ii) in accordance with a private pension scheme where the amount of the employer’s monthly contribution under the pension scheme is not less than the amount of the employer’s monthly contribution which would otherwise be payable under the Workers’ Rights (Portable Retirement Gratuity Fund) Regulations 2020, in respect of every period of 12 months starting on 1 July 2023;

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

(b) The administrator of a private pension scheme referred to in subsection (1)(c) or the governing body of any self-administered pension scheme shall ensure that the monthly contribution of every employer is in accordance with subsection (1)(c)(ii).

(ad) in section 90A –

(i) in subsection (2), by deleting the words “where an employer” and replacing them by the words “where, in accordance with the information submitted by the administrator of a private pension scheme, the employer”;

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

(3) The administrator of the private pension scheme or where the scheme is self-administered, its governing body shall, prior to the submission of a certificate under subsection (1), ensure that the monthly contribution made by an employer is in accordance with section 90(1)(c)(ii).

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

(4) Where the monthly contribution of an employer who –

(a) sponsors or participates in a private pension scheme or has a self-administered pension scheme; and

(b) has been issued with a certificate by the Financial Services Commission prior to the commencement of section 90A, is not in accordance with section 90(1)(c)(ii),

the administrator or governing body of the pension scheme, as the case may be, shall, by 31 December 2023 at latest, ensure that the monthly contribution made is in accordance with section 90(1)(c)(ii).

(ae) in section 91(1), by, deleting the word "assigned" and replacing it by the words "assigned or by such other body as may be prescribed";

(af) in section 92(1)(a), by inserting, after the words "95,", the words "95A,";

(ag) in section 93(2)(a), by inserting, after the words "95,", the words "95A,";

(ah) in section 94(1), by deleting the words “pay to the Director-General” and replacing them by the words “electronically pay to the Director-General, through such computer system as he may approve.”;

(ai) in section 95 –

(i) in subsection (2)(a) –

(A) by deleting the words “in the same manner as specified in section 94”;

(B) by deleting the words “as the case may be” and replacing them by the words “as the case may be, and computed at such rate as may be prescribed on the basis of the monthly remuneration of the worker for the last completed month”;

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

(d) Where an employer has paid a gratuity to a worker or the legal heirs or legal representative of the worker under paragraph (a) or (b), the employer shall, within 15 days of the date of payment, make a return to the administrator and the Director-General, specifying the name of the worker and amount of gratuity paid.

(iii) in subsection (3), by deleting the words “on the last monthly remuneration drawn by the worker” and replacing them by the words “on the basis of the remuneration, for the last completed month, drawn by the worker”;

(aj) in section 95A, by repealing subsections (1) and (2) and replacing them by the following subsections –

(1) Subject to subsection (3), where an employer insures a worker in a private pension scheme, in the Sugar Industry Pension Fund or in any other pension fund set up under the Sugar Industry Pension Fund Act, the employer shall, not later than one month after the date of termination of employment or resignation of the worker, pay to the Director-General any

contribution computed in accordance with section 96(4) or any other enactment for the period the worker's retirement benefits were not covered by a private pension scheme, the Sugar Industry Pension Fund or any other pension fund set up under the Sugar Industry Pension Fund Act.

(2) The employer shall –

(a) where the worker retires in circumstances specified in section 98 or 109, as appropriate; or

(b) where the worker dies,

pay to the worker referred to in subsection (1) or the legal heirs or legal representative of the deceased worker, as the case may be, a gratuity in accordance with section 96(4).

(ak) in section 96 –

(i) in subsection (2)(a)(i), by deleting the words "ceases to be in the employment" and replacing them by the words "resigns or ceases to be in the employment";

(ii) in subsection (4) –

(a) in paragraph (a), by deleting the words "other than" and replacing them by the words ", including";

(b) in paragraph (aa), by deleting the words "other than a part-time worker" and replacing them by the words "including a part-time worker,";

(c) by repealing paragraph (b);

(al) in section 98(1)(a), by adding the following new subparagraph, the word "or" at the end of subparagraph (vi) being deleted –

(vii) at the time he attains the appropriate retiring age, is employed in an enterprise which is considered to be insolvent;

(am) by repealing section 100A and replacing it by the following section –

100A. Computation of gratuity or lump sum

For the purpose of computation of gratuity or lump sum under sections 95, 95A, 96, 99 and 100, the notional calculation of daily rate of pay for a full-time worker and part-time worker shall be on the basis of 26 days in a month.

(an) in section 102 –

(i) by repealing subsection (2);

(ii) in subsection (3) –

(A) by deleting the words “where a worker dies” and replacing them by the words “where a worker resigns, retires or dies”;

(B) by deleting the words “or death” and replacing them by the words “or resignation, retirement or death”;

(ao) by repealing section 108 and replacing it by the following section –

108. Surcharge and interests on late contributions

(1) Without prejudice to any legal proceedings which may be instituted under this Part, where an employer fails, within the prescribed time, to pay into the Portable Retirement Gratuity Fund the whole or part of any contributions payable under section 94, 95, 95A, 96 or 97, he shall, in addition to the contributions payable, pay –

(a) a surcharge of 10 per cent of any contribution remaining unpaid; and

(b) interest at the rate of one per cent for each month or part of the month during which any contributions remain unpaid.

(2) The employer shall not recover from a worker any surcharge or interests payable under subsection (1).

(3) For the purpose of determining whether a surcharge is leviable under this section, the contributions shall be deemed to have been made on the date payment is received by the Director-General.

(ap) in section 109 –

(i) in subsection (3) –

(A) in paragraph (a), by deleting the words “, other than” and replacing them by the word “including”;

(B) by repealing paragraph (b);

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

(4A) Where a worker has not been paid a retirement benefit under a private pension scheme sponsored by an employer, the employer shall pay the worker a lump sum equivalent to 15 days remuneration per year of service.

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

(b) the notional calculation for both a full-time and a part-time worker shall be on the basis of 26 days in a month.

(aq) in section 119 –

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

(a) has reason to believe that –

(i) an offence under this Act or any other enactment relating to labour or employment has been committed by an employer or any other person; or

(ii) an employer has failed to comply with an order of the Court; or

(ii) by adding the following new subsection –

(4) (a) Any person who commits an offence under subsection (2) shall, on a first or second conviction, be liable to a fine of 5,000 rupees or in the case of a third or subsequent conviction, to a fine of 10,000 rupees and to imprisonment for a term not exceeding 10 days.

(b) The Court may, on the conviction of any person under this Act, where it thinks appropriate, make an order directing that person to comply with this Act or any order made by the Court within such time as may be fixed in the order.

(c) A person who fails to comply with an order made under paragraph (b) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees.

(ar) in section 123(1)(g), by inserting, after the words “33,”, the words “52A,”;

(as) in section 127, by inserting, after subsection (6A), the following new subsection –

(6B) Any complaint registered under section 69A which is pending before the Ministry prior to the commencement of this section, shall be referred to the Tribunal within 30 days of the commencement of this section.

(at) in the Second Schedule, by inserting, after item 9, the following new item –

9A. Number of accumulated leave as at January

(au) in the Seventh Schedule, in Part I, by repealing paragraph 1 and replacing it by the following paragraph –

1. The Workfare Programme Fund shall be financed –

- (a) for the period starting on July 2023 and ending on June 2025, to the level of 0.75 per cent;
- (b) thereafter, to the level of 0.5 per cent,

from the levy of one and a half per cent contributed by the employers under the Human Resource Development Act.

(Para. (a)(u) came into operation on 20 July 2023.)

91. Workers' Rights (Payment of Special Allowance 2023) Regulations 2023 amended

The Workers' Rights (Payment of Special Allowance 2023) Regulations 2023 are amended –

- (a) in regulation 2, by deleting the definitions "existing migrant employee" and "new migrant employee";
- (b) in regulation 3 –
 - (i) by inserting, after the word "pay", the words ", for the period starting on 1 July 2023 and ending on 30 June 2024,";
 - (ii) in paragraph (a) –

- (A) in subparagraph (i) –
- (I) by deleting the words “500 rupees” and replacing them by the words “1,425 rupees”;
- (II) by deleting the words “a new migrant employee and”;
- (III) by deleting the words “subparagraphs (ii), (iii) and (iv)” and replacing them by the words “subparagraph (ii)”;
- (B) in subparagraph (ii) –
- (I) by deleting the words “1,200 rupees” and replacing them by the words “2,125 rupees”;
- (II) by deleting the words “made up of one allowance of 860 rupees and another allowance of 340 rupees, ”;
- (III) by deleting the words “a new migrant employee and”;
- (IV) by deleting the words “subparagraphs (i), (iii) and (iv)” and replacing them by the words “subparagraph (i)”;
- (C) by revoking subparagraphs (iii) and (iv);
- (iii) in paragraph (b) –
- (A) in subparagraph (i) –
- (I) by deleting the words “12,075 rupees” wherever they appear and replacing them by the words “13,000 rupees”;
- (II) by deleting the words “employee, other than a migrant employee,” and replacing them by the word “employee”;

- (B) in subparagraph (ii) –
 - (I) by deleting the words “11,935 rupees” wherever they appear and replacing them by the words “13,000 rupees”;
 - (II) by deleting the words “employee, other than a migrant employee,” and replacing them by the word “employee”;
 - (C) by revoking subparagraphs (iii) and (iv);
- (c) in regulation 7, in paragraph (1)(a), by deleting the words “12,075 rupees” and replacing them by the words “13,000 rupees”;
 - (d) in regulation 10, by deleting the words “and shall remain in force up to 31 December 2023”.

92. Validation of resolution

The resolution adopted by the National Assembly on 2 June 2023 is validated.

93. Commencement

- (1) Sections 2, 12(b), 15(b) and (g), 23(c)(ii) and (f), 28(g) and 35(a), (d), (e), (f), (g), (h), (m), (p) and (aa) shall come into operation on 1 January 2024.
- (2) Sections 9, 19(d) and (e), 28(d), 35(u), 38(y) and (ad)(ii), 40(a), 43, 45, 79(b), 82(b)(i) and 86(c), (e) and (i) shall be deemed to have come into operation on 16 January 2023.
- (3) Section 17(a)(i) shall be deemed to have come into operation on 3 October 2022.
- (4) Sections 19(a) and 33(a) shall come into operation on 2 February 2024.
- (5) Section 19(g) and (h) shall come into operation on 2 October 2023.

(6) Sections 19(i), 23(a), (b), (c)(i), (d), (e), (g) and (h), 25(a), (b), (c), (d), (e) and (g), 38(c)(ii), (i)(i), (j), (k), (l) and (m), 46, 47, 56(a), (c) and (d) and 77(a)(ii) shall be deemed to have come into operation on 1 July 2023.

(7) Sections 20(a)(i) and (ii) and 86(l) and (m)(iii) shall be deemed to have come into operation on 5 June 2023.

(8) Sections 20(b) insofar as it relates to item E112, 28(f)(ii) insofar as it relates to item 94 and 86(n)(ii) insofar as it relates to item 29 shall be deemed to have come into operation on 15 September 2022.

(9) Sections 20(b) insofar as it relates to item E113, 28(f)(ii) insofar as it relates to item 95 and 86(n)(ii) insofar as it relates to item 30 shall be deemed to have come into operation on 30 March 2023.

(10) Section 24(b)(i)(A), (B) and (D) shall come into operation on 1 August 2023.

(11) Sections 25(f), 26(a)(i) and (ii) and (e)(v), 28(e) and (i) and 90(v)(iii) and (aj) shall be deemed to have come into operation on 1 July 2022.

(12) Sections 26(f), 27, 35(j) and (k), 37(a)(ii) and (b)(i) and (ii), 39, 55, 59(a)(i), 61 and 69(a), (b) and (c) shall come into operation on a date to be fixed by Proclamation.

(13) Section 28(f)(i) shall be deemed to have come into operation on 3 June 2023.

(14) Sections 28(h) and 86(h) and (n)(ii) insofar as it relates to item 31 shall come into operation on 1 October 2023.

(15) Section 35(c)(i) shall be deemed to have come into operation on 21 January 2022.

(16) Section 35(y) shall come into operation on 1 April 2024.

(17) Sections 35(z) and 86(g)(i)(A) and (p)(iv) shall come into operation on 1 September 2023.

(18) Section 37(b)(iii) shall be deemed to have come into operation on 27 April 2019.

(19) Section 38(a)(i), (ii) and (iv), (b), (c)(i), (iv) and (v), (n), (o), (p), (q), (r), (t), (u)(ii), (v), (af)(i), (ag)(i) and (ah) shall be deemed to have come into operation in respect of the income year commencing on 1 July 2023 and in respect of every subsequent income year.

(20) Section 38(h), (ag)(ii)(B) and (ag)(iii)(A) shall come into operation in respect of the year of assessment commencing on 1 July 2024 and in respect of every subsequent year of assessment.

(21) Section 44(a) shall be deemed to have come into operation on 27 May 2021.

(22) Section 63(b) shall be deemed to have come into operation on 1 January 2013.

(23) Section 67 shall come into operation on 30 June 2024.

(24) Section 77(d)(ii)(A) shall be deemed to have come into operation on 1 December 2022.

(25) Section 79(a)(i) shall be deemed to have come into operation on 1 June 2022.

(26) Section 80 shall be deemed to have come into operation on 2 June 2023.

(27) Section 82(c) insofar as it relates to item 11 shall be deemed to have come into operation on 20 June 2023.

(28) Section 86(f) shall be deemed to have come into operation in respect of the accounting period starting on or after 1 July 2023 and in respect of every subsequent accounting period.

(29) Section 86(g)(i)(B) and (p)(iii) shall come into operation on 3 November 2023.

(30) Section 86(j) insofar as it relates to items 11, 13, 25, 26 and 27 and (k) shall be deemed to have come into operation on 5 August 2021.

(31) Section 86(j) insofar as it relates to item 28 shall be deemed to have come into operation on 2 August 2022.

(32) Section 86(m)(ii) shall be deemed to have come into operation on 11 November 2022.

Passed by the National Assembly on the eighteenth day of July two thousand and twenty three.

Urmeelah Devi Ramchurn (Ms)
Acting Clerk of the National Assembly

FIRST SCHEDULE

[Section 2(b)]

SCHEDULE

[Section 4]

ADVERTISING STRUCTURE FEE

Advertising structure of an area -	Fee chargeable in respect of every calendar year or every quarter	Calendar year	Quarter	Date payable
(p) not exceeding 2 m ²	2,500	625		(c) In respect of every calendar year –
(q) exceeding 2 m ² but not exceeding 3 m ²	3,750	937.50		where a written permission from the highway authority or a local authority has been granted –
(r) exceeding 3 m ² but not exceeding 4 m ²	5,000	1,250		
(s) exceeding 4 m ² but not exceeding 5 m ²	6,250	1,562.50		(iii) before 1 January 2024 and is in force at 31 December 2023, the fee
(t) exceeding 5 m ² but not exceeding 6 m ²	7,500	1,875		
(u) exceeding 6 m ² but not exceeding 7 m ²	8,750	2,187.50		chargeable shall be payable not later than 31
(v) exceeding 7 m ² but not exceeding 8 m ²	10,000	2,500		January 2024; (ii) on or after 1

(w)	exceeding 8 m ² but not exceeding 9 m ²	11,250	2,812.50	January and any subsequent year,
(x)	exceeding 9 m ² but not exceeding 10 m ²	12,500	3,125	the fee chargeable shall be payable not
(y)	exceeding 10 m ² but not exceeding 11 m ²	13,750	3,437.50	later than one month after the date of the
(z)	exceeding 11 m ² but not exceeding 12 m ²	15,000	3,750	written permission;
(aa)	exceeding 12 m ² but not exceeding 24 m ²	20,000	5,000	(d) in respect of every quarter –
(bb)	exceeding 24 m ² but not exceeding 33 m ²	25,000	6,250	where a written permission from the highway authority or a
(cc)	exceeding 33 m ² but not exceeding 36 m ²	30,000	7,500	local authority has been granted –
(dd)	exceeding 36 m ²	35,000	8,750	(i) before 1 January 2024 and is in force at 31 December 2023, the fee chargeable shall be payable not later than 15 January, 15 April, 15 July and 15 October 2024, respectively;
				(iv) on or after 1 January 2024,

the fee
chargeable shall
be payable not
later than 15
days after the
date of the
written
permission in
respect of the
quarter in which
the permission is
granted and
thereafter not
later than 15
January, 15 April,
15 July and 15
October,
respectively, as
the case may be.

SECOND SCHEDULE

[Section 12(b)]

SECOND SCHEDULE

[Section 8A]

PASSENGER FEE

Passengers	Passenger whose journey originally starts from Reunion Island, Madagascar, Seychelles or Comoros	Any other passenger
Children below 2 years	Nil	Nil
Children aged 2 and above but below 12 years	USD 13	USD 30
Passengers aged 12 years and above	USD 26	USD 60

THIRD SCHEDULE

[Section 20(a)(i) and (ii)]

PART I

1902.30.00, 3304.91.00, 3304.99.00, 3910.00.00, 6602.00.00, 8413.20.00, 8413.50.00, 8509.80.00

PART II

H.S. Code	Description	Statistical Unit	Genera	COMESA * Group I	COMESA * Group II	SADC	IOC	INDIA	PAKISTA	EC	TÜRKİY	UK	CHIN	AfCFT
			I	%	%	%	%	%	%	%	%	%	%	A
	- Other pasta													%
1902.30.10	--- Other noodles	kg	0	0	0	0	0	0	0	0	0	0	0	0
1902.30.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Powders, whether or not compressed:													
3304.91.10	--- Baby powders	kg	0	0	0	0	0	0	0	0	0	0	0	0
3304.91.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	-- Other:													

3304.99.10	--- Baby creams	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
3304.99.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	Silicones in primary forms.														
3910.00.10	--- Medical grade silicone	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
3910.00.90	--- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	Walking-sticks, seat-sticks, whips, riding-crops and the like.														
6602.00.10	--- Walking-sticks	U	0	0	0	0	0	0	0	0	0	0	0	0	0
6602.00.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0	0
7020.00.40	--- Glass-ceramic blocks for dental use	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Hand pumps, other than those of subheading 8413.11 or 8413.19:														
8413.20.10	--- Breast pumps	U	0	0	0	0	0	0	0	0	0	0	0	0	0

8413.20.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0
	- Other reciprocating positive displacement pumps:													
8413.50.10	--- Breast pumps	U	0	0	0	0	0	0	0	0	0	0	0	0
8413.50.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0
	- Other appliances:													
8509.80.10	--- Toothbrushes	U	0	0	0	0	0	0	0	0	0	0	0	0
8509.80.90	--- Other	U	0	0	0	0	0	0	0	0	0	0	0	0

FOURTH SCHEDULE

[Section 20(a)(iii) and (iv)]

PART I

3925.90.90, 9403.20.90, 9403.70.90, 9403.91.00, 9403.99.00

PART II

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
	--- Other:			%	%	%	%	%	%	%	%	%	%	%
3925.90.91	---- Junction boxes, switch-plates and protective plates, not fitted internally with	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
	terminals, for goods of headings 85.35, 85.36, 85.37 and 85.38													
3925.90.92	---- Trunking of polyvinyl chloride (PVC), for electrical wiring	kg	0	0	0	0	0	0	0	0	0	0	0	0
3925.90.99	---- Other	kg	15	0	1.5	0	0	15	15	15	15	15	15	15
	--- Other:													

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
9403.20.91	--- Boards, panels, consoles, desks, cabinets and other bases for the goods of subheading 8538.10.00, not equipped with their apparatus, for electric control or the distribution of electricity	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
9403.20.99	---- Other	kg	30	0	3	0	0	1600 tons @ 21% duty	30	30	30	30	21	30
9403.60.92	---- Boards, panels, consoles, desks, cabinets and other bases for the goods of subheading 8538.10.00, not equipped with their apparatus,	U	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
	for electric control or the distribution of electricity													
	--- Other:													
9403.70.91	--- Boards, panels, consoles, desks, cabinets and other bases for the goods of subheading 8538.10.00, not	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA*	COMESA*	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA
				Group I	Group II									
			%	%	%	%	%	%	%	%	%	%	%	%
	equipped with their apparatus, for electric control or the distribution of electricity													
9403.70.99	---- Other	kg	30	0	3	0	0	200 tons @ 21% duty	30	30	30	30	21	30
	-- Of wood:													
9403.91.10	--- Of subheading 9403.60.92	kg	0	0	0	0	0	0	0	0	0	0	0	0

H.S. Code	Description	Statistical Unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKİYE	UK	CHINA	AfCFTA
			%	%	%	%	%	%	%	%	%	%	%	%
9403.91.90	--- Other	kg	30	0	3	0	0	0	30	0	0	0	12	30
	-- Other:													
9403.99.10	--- Of subheadings 9403.20.91 and 9403.70.91	kg	0	0	0	0	0	0	0	0	0	0	0	0
9403.99.90	--- Other	kg	30	0	3	0	0	0	30	0	0	0	12	30

FIFTH SCHEDULE

[Section 28(f)(i)]

PART I

2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2204.10.10, 2204.10.90, 2204.21.11,
2204.21.19, 2204.21.21, 2204.21.29, 2204.21.91, 2204.21.99, 2204.22.10, 2204.22.90,
2204.29.10, 2204.29.21, 2204.29.29, 2204.29.30, 2204.29.91, 2204.29.99, 2205.10.90,
2205.90.10, 2205.90.90, 2206.00.10, 2206.00.21, 2206.00.29, 2206.00.31, 2206.00.39,
2206.00.41, 2206.00.42, 2206.00.43, 2206.00.49, 2206.00.51, 2206.00.59, 2206.00.61,
2206.00.62, 2206.00.63, 2206.00.71, 2206.00.72, 2206.00.73, 2206.00.81, 2206.00.82,
2206.00.83, 2206.00.91, 2206.00.99, 2208.20.11, 2208.20.19, 2208.20.21, 2208.20.22,
2208.20.29, 2208.20.90, 2208.30.10, 2208.30.90, 2208.40.10, 2208.40.20, 2208.40.30,
2208.40.40, 2208.40.90, 2208.50.11, 2208.50.19, 2208.50.21, 2208.50.29, 2208.50.91,
2208.50.99, 2208.60.10, 2208.60.20, 2208.60.30, 2208.60.90, 2208.70.11, 2208.70.19,
2208.70.90, 2208.90.11, 2208.90.12, 2208.90.19, 2208.90.21, 2208.90.22, 2208.90.23,
2208.90.29, 2208.90.31, 2208.90.39, 2208.90.61, 2208.90.69, 2208.90.91, 2208.90.92,
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
22.03		Beer made from malt.			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2203.00.19	---- Other	L	Specific duty per litre	Rs 52.80 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre/per unit	Rs 73.30 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 73.30 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per litre	Rs 1,229.80 per litre
	2204.10.90	--- Other	L	Specific	Rs 258.25 per

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
				duty per litre	litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2 L or less:			
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 306.75 per litre
	2204.21.19	---- Other	L	Specific duty per litre	Rs 306.75 per litre
		--- In cans not exceeding 330 ml:			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2204.21.29	--- Other	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can
		--- Other:			
	2204.21.91	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.21.99	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		-- In containers holding more than 2 L but not more than 10 L:			
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.22.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling	L	Specific	Rs 147.40 per

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		purposes		duty per litre	litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 306.75 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 306.75 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 184.20 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.29.99	---- Other	L	Specific duty per litre	Rs 258.25 per litre
22.05		Vermouth and other wine of fresh grapes flavoured			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		with plants or aromatic substances.			
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 147.40 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		elsewhere specified or included:			
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 42.75 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 91.65 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre/per unit	Rs 42.75 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 42.75 per litre
		--- Beer:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 52.80 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 52.80 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 73.30 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 73.30 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre/per unit	Rs 58.20 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 58.20 per litre
		--- Made wine and fortified made wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 142.45 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 142.45 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 42.75 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 91.65 per litre
		--- Admixed wine and fortified admixed wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 111.45 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 167.20 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 167.20 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre/per unit	Rs 184.20 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 184.20 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per	Rs 2,236.10 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
				litre	absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,236.10 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 724.10 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol	L	Specific duty per	Rs 724.10 per litre absolute

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
		obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol		litre	alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 724.10 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 724.10 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2208.50.29	---- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,236.10 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 724.10 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Liqueurs and cordials:			
		--- Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre/ per unit	Rs 492 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 492 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 492 per litre absolute alcohol
		- Other:			
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per	Rs 1,398.75 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
				litre	absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre/per unit	Rs 68.85 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 68.85 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 68.85 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 68.85 per litre
		--- Tequila:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	excisable goods	statistical unit	taxable base	rate of excise duty
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			

	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 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 2,236.10 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,236.10 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 13,728 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 23,510 per kg

	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 6,807 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 13,728 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 6,807 per thousand

SIXTH SCHEDULE

[Section 28(g)]

PART II

Column 1	Column 2	Column 3
Licence	Licence fee Yearly (Rs)	Business authorised
Dealer in liquor and alcoholic products (Wholesale)	18,000	To sell by wholesale to a retailer of liquor and alcoholic products.
Retailer of liquor and alcoholic products (off)	8,000	To sell by retail, liquor and alcoholic products for consumption off the premises.
Retailer of liquor and alcoholic products (on and off)	10,000	To sell by retail, liquor and alcoholic products for consumption on and off the premises.
Retailer of beer and alcoholic beverages (on and off)	2,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises.
Retailer of liquor and alcoholic products – Hotel and Guest House (on and off)	4,000	To sell by retail liquor and alcoholic products to residents for consumption on and off the premises.
Retailer of liquor and alcoholic products – Restaurant (on)	8,000	To sell by retail liquor and alcoholic products for consumption on the premises.

Column 1	Column 2	Column 3
Retailer of liquor – Private Club (on)	4,000	To sell by retail liquor and alcoholic products to the club's members for consumption on the premises.
Retailer of liquor – Night Club (on)	8,000	To sell by retail liquor for consumption on the premises.
Retailer of liquor and alcoholic products – Casino or Gaming House (on)	12,000	To sell by retail liquor and alcoholic products for consumption on the premises.
Retailer of beer, alcoholic beverages, alcoholic products and liquor – Pub (on)	8,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.
Retailer of beer, alcoholic beverages, alcoholic products and liquor – <i>Table d'Hôte</i> (on)	4,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.

PART III

Column 1	Column 2	Column 3
License	License fee	Business authorised
	(Rs)	
Retailer of liquor and alcoholic products (Occasional) (on or off)	2,000	<p>(1) To sell liquor, rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises; or</p> <p>(2) To sell liquor and alcoholic products during the period specified in the licence for consumption off the premises.</p>
Retailer of liquor and alcoholic products (Restaurant) (Extension) (on)	2,000	To sell by retail liquor and alcoholic products outside the prescribed hours for consumption on the premises.

SEVENTH SCHEDULE

[Section 28(i)]

SEVENTH SCHEDULE

[Section 52C(1)]

PART I

1. Electric motor car of H.S. Code 8703.80.11, 8703.80.12, 8703.80.91 or 8703.80.92
2. Electric motor vehicle for the transport of goods of H.S. Code

8704.60.11, 8704.60.12, 8704.60.13, 8704.60.14, 8704.60.15, 8704.60.16,
8704.60.17, 8704.60.18, 8704.60.21, 8704.60.22, 8704.60.23, 8704.60.24,
8704.60.31, 8704.60.32, 8704.60.33, 8704.60.34, 8704.60.35, 8704.60.41,
8704.60.42, 8704.60.43, 8704.60.44, 8704.60.45, 8704.60.51, 8704.60.52,
8704.60.61 or 8704.60.62

PART II

1. Electric motor car with a power rating not exceeding 180 kW of H.S. Code 8703.80.11 or 8703.80.91
2. Electric motor vehicle for the transport of goods with a power rating not exceeding 180 kW of H.S. Code

8704.60.11, 8704.60.13, 8704.60.15, 8704.60.17, 8704.60.21, 8704.60.22,
8704.60.23, 8704.60.24, 8704.60.31, 8704.60.33, 8704.60.35, 8704.60.41,
8704.60.43, 8704.60.45, 8704.60.51, 8704.60.52, 8704.60.61 or 8704.60.62

EIGHTH SCHEDULE

[Section 35(aa)]

SIXTH SCHEDULE

[Sections 29D, 29E, 49 and 94]

PART I – FEES

	(Rs)
Processing fee for registration	1,000
Processing fee for renewal	300
Issue of duplicate of identification card	500

PART II – PENALTY

500 rupees

NINTH SCHEDULE

[Section 56(d)]

SIXTH SCHEDULE

[Section 8]

PERCENTAGE OF IMPAIRMENT

(%)

1. Injuries resulting in being permanently bedridden total paralysis

- | | |
|---|-----|
| (5) Total loss of sight | 100 |
| (6) Loss of both limbs | |
| (7) Loss of both hands | |
| (8) Loss of all fingers and both thumbs | |

2. Loss of arm

- | | |
|--------------------------------|----|
| (5) At shoulder | 75 |
| (6) Between shoulder and elbow | |
| (7) At elbow | |
| (8) Between wrist and elbow | |

3. Loss of hand at wrist

70

4. Loss of fingers

- | | |
|--|----|
| (3) Four fingers and thumb of one hand | 70 |
|--|----|

(4)	Four fingers	60
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5. Loss of thumb

(4)	Both phalanges and first metacarpal	36
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(5)	Both phalanges	30
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(6)	One phalanx	20
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6. Loss of index finger

(5)	Three phalanges and second metacarpal	21
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(6)	Three phalanges	14
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(7)	Two phalanges	11
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(8)	One phalanx	9
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7. Loss of middle finger

(5)	Three phalanges and third metacarpal	15
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(6)	Three phalanges	12
-----	-----------------	----

(7)	Two phalanges	9
-----	---------------	---

(8)	One phalanx	7
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8. Loss of ring finger

(5)	Three phalanges and fourth metacarpal	10
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(6)	Three phalanges	7
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(7) Two phalanges 6

(8) One phalanx 5

9. Loss of little finger

(5) Three phalanges and fifth metacarpal 10

(6) Three phalanges 7

(7) Two phalanges 6

(8) One phalanx 5

10. Loss of metacarpals

(3) First or second 8

(4) Third, fourth or fifth 3

11. Loss of hearing (both ears) 60

12. Loss of one whole eye 30

13. Loss of legs

(8) Both legs 100

(9) Both feet 100

(10) At or above knee 75

(11) Below knee 65

(12) Loss of foot 60

(13) Midfoot 35

(14) All toes of a foot 20

14. Loss of great toe

(4) Both phalanges and first metatarsal 23

(5) Both phalanges 14

(6) One phalanx 3

15. Loss of second toe

(5) Three phalanges and second metatarsal 7

(6) Three phalanges 3

(7) Two phalanges 2

(8) One phalanx 1

16. Loss of third toe

(5) Three phalanges and third metatarsal 7

(6) Three phalanges 3

(7) Two phalanges 2

(8) One phalanx 1

17. Loss of fourth toe

(5) Three phalanges and fourth metatarsal 7

(6)	Three phalanges	3
(7)	Two phalanges	2
(8)	One phalanx	1

18. Loss of fifth toe

(5)	Three phalanges and fifth metatarsal	7
(6)	Three phalanges	3
(7)	Two phalanges	2
(8)	One phalanx	1

19. Loss of metatarsals

(3)	First	10
(4)	Second, third, fourth or fifth	4

Note: The total permanent loss of the use of a member, including congenital deformity or absence of a member, shall be treated as loss of that member

TENTH SCHEDULE

[Section 72(f)]

THIRD SCHEDULE

[Section 72A]

OFFENCES	Fine (Rs)
1. Encroaching on a road or road reserve by making or erecting a structure, fence, ditch, or other obstacle, or by planting trees, bushes, canes or otherwise – section 66(a) of Roads Act	5,000
2. Leaving, or allowing to fall, on a road or footpath any timber, stones or other material so as to obstruct the same or endanger persons using the road – section 66(b) of Roads Act	2,000
3. Digging up, removing or altering, in any way, the soil or surface of a road – section 66(c) of Roads Act	5,000
4. Filling in, or obstructing, any ditch or drain made to carry water off a road, whether on the road or elsewhere, or deposits any matter in the ditch or drain, or, by making dams, ditches, drains or other works, causing the flooding of a road – section 66(d) of Roads Act	5,000
5. Causing or allowing any timber, sledge, plough or other heavy material or thing, not being wholly raised above the ground on wheels to which pneumatic or solid rubber tyres have been fitted, to be moved along or across a road – section 66(e) of Roads Act	2,000
6. Allowing filth, drain water or noxious water, or any other thing likely to injure any road or footpath, or causing inconvenience to persons having access on it, running or lying on the road or footpath from any premises belonging to or occupied by him – section 66(f) of Roads Act	2,000

- | | | |
|-----|---|--------|
| 7. | Failing, during the night, to place a light near any article or thing, hole or trench, left by him on a road or footpath, and whereby the passage along the road may be endangered or obstructed – section 66(g) of Roads Act | 2,000 |
| 8. | Destroying, breaking, injuring or removing a lantern or lamp hung up by a highway authority, a local authority or an undertaker, or in compliance with item 7 or extinguishing the light in the lantern or lamp without lawful authority – section 66(h) of Roads Act | 10,000 |
| 9. | Wilfully damaging a post, rail, fence, tree, hedge, shrub or grass erected or planted on, or by the side of, a road – section 66(i) of Roads Act | 5,000 |
| 10. | Without lawful authority, breaking, cutting, throwing, pulling down, defacing or injuring a sign post, mile stone, stake, barrier, parapet or work of any description placed on or near a road for the public convenience – section 66(j) of Roads Act | 2,000 |
| 11. | Throwing or flinging a stone, staff or missile of any kind so as to cause injury to a person or vehicle travelling along a road, or to startle or injure any horse, mule, bullock, or other beast of burden on a road – section 66(k) of Roads Act | 10,000 |
| 12. | Firing off fireworks, or igniting an explosive substance, on a road or road reserve, or within such proximity of a road so as to cause injury or damage to a person, animal or vehicle on the road – section 66(l) of Roads Act | 2,000 |
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ELEVENTH SCHEDULE

[Section 77(g)]

SEVENTH SCHEDULE

[Sections 30B, 30C and 30D]

PART I – INCOME ALLOWANCE**Sub-Part A****(Rs)**

Monthly income allowance	2,000
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Sub-Part B**(Rs)**

Monthly income allowance	1,000
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PART II – CHILD ALLOWANCE**(Rs)**

Monthly allowance	2,000
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PART III – INDEPENDENCE ALLOWANCE**(Rs)**

One-off allowance	20,000
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